INTERNAL AUDIT SERVICE
OFFICE OF THE CITY MAYOR

CITIZEN'S CHARTER

2023 (1st Edition)

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I. Mandate:

Under Executive Order No. 01 Series of 2019 dated July 4, 2019, pursuant to Administrative Order No. 278 dated April 28, 1992, and reiterated in Administrative Order No. 70 dated April 14, 2003, it is stated that all heads of government offices, agencies, government-owned and/or controlled corporations (GOCCs), including government financial institutions (GFIs), State Universities and Colleges (SUCs), and local government units (LGUs) shall organize an Internal Audit Service (IAS) in their respective offices.

The IAS shall be an integral part of the executive branch of the city government and shall assist in the management and effective discharge of its responsibilities without intruding into the authority and mandate of the COA under the Constitution. It shall function in accordance with the policies established by the provisions of R.A. No. 3456, as amended by R.A. No. 4177. Furthermore, the IAS shall be detached from all functions of routine operating character enumerated under Section 1.2 of Administrative Order No. 278, s. 1992.

II. Vision:

A progressive Quezon City that caters the needs of its constituents, adopting and maintaining effective and reliable internal controls that implement the best practices with lowest tolerance to graft and corruption in the City.

III. Mission:

To effectively update and advise the City Mayor with reliable, risk-based, independent, and objective audit information that is vital in making decisions to improve operations and help achieve the intent of good governance across the City.

IV. Service Pledge:

We, at IAS, are committed to provide an independent and objective evaluation of internal control systems of the City, for effective, efficient, ethical, and economical operation through the conduct of compliance, management, and operations audit.

Moreover, all applicants or requesting parties who are within the premises of the IAS Office prior to the end of official working hours and during lunch break shall be attended to.

LIST OF SERVICES

Internal Audit Service

Internal Audit Service

Internal Services

1 Compliance Audit

Compliance audit is the evaluation of the degree of compliance with laws, regulations, managerial policies, and operating procedures in the LGU, including compliance with accountability measures, ethical standards, and contractual obligations *(1.9.1 Compliance Audit, Department of Budget and Management (DBM) Internal Audit Manual for Local Government Units (LGUs) (2016), p. 10)*.

Office or Division:	Internal Audit Service			
Classification:	Simple, Complex or Highly Technical (may vary per Project)			
Type of Transaction:	G2G – Government-to-Government			
Who may avail:	Executive Branch of the Quezon City Government			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Endorsement Letter/Written Instructions from the City Mayor to conduct audit.		Office of the City Mayor (OCM)		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit the Endorsement Letter/Written Instructions from the City Mayor to the IAS Office.	1.0. Receive the Endorsement Letter/Written Instructions and forward to the Head of IAS	None	5 Minutes	*Internal Audit Staff* IAS
	1.1. Evaluation if the audit request is under the scope of IAS	None	3 Hours, 30 Minutes	*Head* IAS
	1.2. If the audit request is: 1.2.1. Not under the scope of IAS: 1.2.1.1. Preparation of letter stating the basis why	None	4 Hours	*Internal Audit Staff* IAS

	the audit request is declined and submit to the Head of IAS for review and approval.			
	1.2.1.2. Review and approval of the letter		4 Hours	*Head* IAS
	1.2.1.3. Submit the letter to the requesting party and copy furnished to the City Mayor		25 Minutes	*Internal Audit Staff* IAS
	1.2.2. Under the scope of IAS: 1.2.2.1. Assignment and discussion of the Project to the IAS staff		4 Hours	*Head* IAS
	1.3. Conduct of Compliance Audit	None	2 or 13 Days (depending on the nature of the Project)	*Internal Audit Staff* IAS
	1.4. Draft audit report and submit to the Head of IAS for review and approval	None	2 or 3 Days (depending on the nature of the Project)	*Internal Audit Staff* IAS

	1.5. Review and approval of audit report	None	2 or 3 Days (depending on the nature of the Project)	*Head* IAS
	1.6. Submit audit report to the requesting party and copy furnished to the City Mayor	None	25 minutes	*Internal Audit Staff* IAS
	Total:	–	If Project is: Not under the scope of IAS: • 1 Day, 4 Hours Under the scope of IAS (depending on the nature of the Project): • 7 Days, or • 20 Days	

2 Management Audit

Management audit is a separate evaluation of the effectiveness of internal controls adapted in the operating and support services units/systems to determine whether they achieve the control objectives over a period of time or as of a specific date.

This includes the determination of the degree of compliance with laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations covering specific timeframes. It is a review and appraisal of the systems and processes, organizational and staffing structures, operations and management practices, records, reports, and performance standards of the agencies/units covered *(1.9.2 Management Audit, DBM Internal Audit Manual for LGUs (2016), p. 10)*.

Office or Division:	Internal Audit Service			
Classification:	Simple, Complex or Highly Technical (may vary per Project)			
Type of Transaction:	G2G – Government-to-Government			
Who may avail:	Executive Branch of the Quezon City Government			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Endorsement Letter/Written Instructions from the City Mayor to conduct audit.		Office of the City Mayor (OCM)		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit the Endorsement Letter/Written Instructions from the City Mayor to the IAS Office.	1.0. Receive the Endorsement Letter/Written Instructions and forward to the Head of IAS	None	5 Minutes	*Internal Audit Staff* IAS
	1.1. Evaluation if the audit request is under the scope of IAS	None	3 Hours, 30 Minutes	*Head* IAS

	1.2. If the audit request is:			
	1.2.1. Not under the scope of IAS:			
	1.2.1.1. Preparation of letter stating the basis why the audit request is declined and submit to the Head of IAS for review and approval.	None	4 Hours	*Internal Audit Staff* IAS
	1.2.1.2. Review and approval of the letter		4 Hours	*Head* IAS
	1.2.1.3. Submit the letter to the requesting party and copy furnished to the City Mayor		25 Minutes	*Internal Audit Staff* IAS
	1.2.2. Under the scope of IAS:			
	1.2.2.1. Assignment and discussion of the Project to the IAS staff		4 Hours	*Head* IAS

	1.3. Conduct of Management Audit	None	2 or 13 Days (depending on the nature of the Project)	*Internal Audit Staff* IAS
	1.4. Draft audit report and submit to the Head of IAS for review and approval	None	2 or 3 Days (depending on the nature of the Project)	*Internal Audit Staff* IAS
	1.5. Review and approval of audit report	None	2 or 3 Days (depending on the nature of the Project)	*Head* IAS
	1.6. Submit audit report to the requesting party and copy furnished to the City Mayor	None	25 Minutes	*Internal Audit Staff* IAS
Total:		–	If Project is: Not under the scope of IAS: • 1 Day, 4 Hours Under the scope of IAS (depending on the nature of the Project): • 7 Days, or • 20 Days	

3 Operations Audit

Operations audit is a separate evaluation of the outcome, output, process, and input to determine whether government operations, programs, and projects are effective, efficient, ethical and economical, including compliance with laws, regulations, managerial policies, accountability measures, and contractual obligations. Operations audit of organizations, programs, and projects involves an evaluation of whether or not performance targets and expected results were achieved *(1.9.3 Operations Audit, DBM Internal Audit Manual for LGUs (2016), p. 10).*

Office or Division:	Internal Audit Service			
Classification:	Simple, Complex or Highly Technical (may vary per Project)			
Type of Transaction:	G2G – Government-to-Government			
Who may avail:	Executive Branch of the Quezon City Government			
CHECKLIST OF REQUIREMENTS		**WHERE TO SECURE**		
Endorsement Letter/Written Instructions from the City Mayor to conduct audit.		Office of the City Mayor (OCM)		
CLIENT STEPS	**AGENCY ACTIONS**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit the Endorsement Letter/Written Instructions from the City Mayor to the IAS Office.	1.0. Receive the Endorsement Letter/Written Instructions and forward to the Head of IAS	None	5 Minutes	*Internal Audit Staff* IAS
	1.1. Evaluation if the audit request is under the scope of IAS	None	3 Hours, 30 Minutes	*Head* IAS
	1.2. If the audit request is: 1.2.1. Not under the scope of IAS:	None		

1.2.1.1. Preparation of letter stating the basis why the audit request is declined and submit to the Head of IAS for review and approval.		4 Hours	*Internal Audit Staff* IAS
1.2.1.2. Review and approval of the letter		4 Hours	*Head* IAS
1.2.1.3. Submit the letter to the requesting party and copy furnished to the City Mayor		25 Minutes	*Internal Audit Staff* IAS
1.2.2. Under the scope of IAS:			
1.2.2.1. Assignment and discussion of the Project to the IAS staff		4 Hours	*Head* IAS
1.3. Conduct of Operations Audit	None	2 or 13 Days (depending on the nature of the Project)	*Internal Audit Staff* IAS
1.4. Draft audit report and submit to the	None	2 or 3 Days	*Internal Audit Staff* IAS

	Head of IAS for review and approval		(depending on the nature of the Project)	
	1.5. Review and approval of audit report	None	2 or 3 Days (depending on the nature of the Project)	*Head* IAS
	1.6. Submit audit report to the requesting party and copy furnished to the City Mayor	None	25 Minutes	*Internal Audit Staff* IAS
Total:		–	If Project is: Not under the scope of IAS: • 1 Day, 4 Hours Under the scope of IAS (depending on the nature of the Project): • 7 Days, or • 20 Days	

FEEDBACK AND COMPLAINTS MECHANISM	
How to send feedback	Contact us at 8988-4242 local 1203 or send a feedback letter to IAS Office, 4th Floor High Rise Building, Quezon City Hall, Diliman, Quezon City

How feedbacks are processed	1. The internal audit staff will record the following information for the feedbacks received:
	    Name
	    Department/Office
	    Date
	    Feedback
	
	2. The internal audit staff will discuss the feedback to the Head of IAS
	
	3. Evaluation of feedback by the Head of IAS
	
	4. Feedback requiring answers will be responded within three (3) working days.

How to file a complaint	Send a letter of complaint at IAS Office, 4th Floor High Rise Building, Quezon City Hall, Diliman, Quezon City
How complaints are processed	1. The complaint will be evaluated by the Head of IAS and will be discussed to the internal audit staff 2. The internal audit staff will create a report after the investigation and shall submit it to the Head of IAS for appropriate action. 3. The response will be given to the complainant within seven (7) working days after the receipt of the complaint.

Contact Information of CCB, PCC, ARTA	CCB: Website: www.contactcenterngbayan.gov.ph
	PCC: Email: pcc@malacanang.gov.ph Telefax No.: +63(2)-87368621 Telephone Nos.: +63(2)-8736-8645 +63(2)-8736-8603 +63(2)-8736-8629 +63(2)-8736-8621
	ARTA: Email: complaints@arta.gov.ph Telephone Nos.: 8478-5091 8478-5093 8478-5099

Office	Address	Contact Information
Internal Audit Service	4th Floor, High Rise Building, Quezon City Hall, Diliman, Quezon City	8988-4242 local 1203 InternalAudit@quezoncity.gov.ph