



EXECUTIVE ORDER NO. 008 Series of 2021

RECONSTITUTING THE PERSONNEL OF THE INTERNAL AUDIT SERVICES (IAS) OF THE LOCAL GOVERNMENT UNIT OF MARCOS, ILOCOS NORTE

WHEREAS, Administrative Order (AO) No. 278 Series of 1992, directs the strengthening of the Internal Control Systems of government agencies, Government Owned and/or Controlled Corporations (GOCCs), including Government Financial Institutions (GFIs) and Local Government Units (LGUs) in their operations;

WHEREAS, Administrative Order (AO) No. 70 was issued on 14 April 2003 mandating heads of government agencies, GOCCs, GFIs, SUCs, and LGUs to immediately organize an internal Auditing System (IAS) in their respective offices;

WHEREAS, the same AO provides that IAS shall function in accordance with the policies established by the provisions of R.A. 3546, as amended by R.A. 4177, and shall perform staff functions with primary responsibilities encompassing the examination and evaluation of the adequacy and effectiveness of Internal Control and the quality of performance;

WHEREAS, AO No. 278 emphasizes that IAS shall be an integral part of the office/organization and shall assist the institution management in the effective discharge of its responsibilities in so far as the same would not encroach on or be adversarial with those of the auditors of the Commission on Audit;

WHEREAS, it is to the best interest of the LGU to create an office to function in such a way that the effectiveness and competence of security and management control over information systems, database and the integrity of every department shall be determined under the guidelines issued by the Department of Budget and Management in DBM Budget Circular No. 04-04 issued 22 March 2014;

WHEREAS, DBM LBC110 – Internal Audit Manual for LGUs 2016 was issued to provide support to LGUs for more effective and accountable public financial management.

WHEREAS, the Municipality of Marcos, Ilocos Norte believes that this Internal Audit Service will give a sustained amplexness of corruption prevention mechanisms;

WHEREAS, there is a need to reconstitute the Internal Audit Services (IAS) of the Local Government Unit of Marcos, Ilocos Norte to update its membership.

WHEREFORE, premises considered and by virtue of the powers vested in me under the laws of the Republic of the Philippines, **I, ANTONIO V. MARIANO**, Municipal Mayor of Marcos, Ilocos Norte, hereby reconstitute the Internal Audit Services Personnel and order the following:

"Pasantaken ni Marcoseño, iti Napudpudno a Serbisyo"



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Section 1. Composition. The Internal Audit Services (IAS) Office shall be composed of the following:

Head: Mark Christian A. Rasalan, Municipal Accountant
Internal Auditors: Magna R. Macalma, MBO
Evelyn I. Villanueva, MCR
Jose B. Pacorsa, Municipal Assessor
Marites S. Bumanglag, SB Secretary
Angelito A. Raquel, LDRRMO
Chriselle F. Abrigado, Administrative Assistant II
Rosemarie C. Sablot, Administrative Aide VI

Section 2. Functions. The Internal Audit Services (IAS) Personnel shall perform the following functions:

1. Advise the Local Chief Executive (LCE) or Sanggunian on all matters relating to management control and operations audit of the executive or legislative branches;
2. Conduct management and operations audit of LGU functions, programs, projects, activities, and outputs and determine the degree of compliance with their mandate, policies, government regulations, established objectives, systems and procedures/processes, and contractual obligations;
3. Review and appraise systems and procedures, organizational structures, asset management practices, financial and management records, reports, and performance standards of the LGU;
4. Analyze and evaluate management deficiencies and assist top management by recommending realistic course of action; and
5. Perform such other related duties and responsibilities as may be assigned or delegated by the LCE or as may be required by law.

Section 3. Repealing Clause. All executive orders, proclamations, rules, regulations, previous issuances or parts thereof, inconsistent with the provisions of this Order are hereby repealed, amended and modified accordingly.

Section 4. Effectivity. This Executive Order shall take effect immediately.

DONE in the Municipality of Marcos, Ilocos Norte this 29th day of January 2021.

HON. ANTONIO V. MARIANO
Municipal Mayor

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