

**Main Office**  
**Internal Services**

## 1. Internal Audit Services

The Department of Internal Audit executes the evaluation of management controls and operations performance, and the determination of degree of compliance with applicable laws, regulations, managerial policies, accountability measures, ethical standards, and contractual obligations. It involves the appraisal of the plan of organization and all the coordinated methods and measures in order to recommend courses of action on matters relating to operations and management control.

<b>Office or Division:</b>		Department of Internal Audit – Operations Division		
<b>Classification:</b>		Highly Technical Applications		
<b>Type of Transaction:</b>		G2G – Government to Government		
<b>Who May Avail:</b>		Departments/Offices under City Government of Muntinlupa ( <i>Auditee</i> ) as directed by the Local Chief Executive (LCE)		
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Legal bases of the office being audited and applicable Laws (Ordinances, Executive Orders and Circulars)		<ul style="list-style-type: none"> <li>Departments/Offices under City Government of Muntinlupa (<i>Auditee</i>)</li> <li>Other Government Agencies</li> </ul>		
Organizational Chart, Process Flowchart, Operations Manual, Annual Investment Plan, other reports and documents as required by the Internal Auditors		Departments/Offices under City Government of Muntinlupa ( <i>Auditee</i> )		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<b>A. Audit Engagement Planning</b>				
1. Auditee shall provide necessary documents and information such as the Accomplishment Reports, Citizen's Charter, Process Flow, Applicable Laws (Ordinances, Executive Orders, Circulars), ISO Manual, Annual Investment Plan, and other reports and documents as required by the Internal Auditors.	1. Issue Audit Notification Memorandum to the Auditee. Document review and understanding of the Mandate/ Programs/ Projects and determination of Audit Objective, Scope, Criteria and other information necessary to develop the Audit Engagement Plan.	None	Project dependent (Within the timeline in the Audit Engagement Plan)	<i>Internal Auditors</i>  <i>Office/ Department (Auditee)</i>
<b>B. Audit Execution</b>				
2. Auditee must attend to the Entry Conference scheduled in the Audit Notification Memorandum.	2. Internal Auditors shall conduct the Entry Conference to discuss the focus, requirements, and timelines of the audit.	None	3 hours	<i>Internal Auditors</i>  <i>Department Head, Division /Section Heads and other staff needed during the course of audit</i>

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. Participate and provide full, free and unrestricted access to all functions, premises, assets, personnel, records and other documents and information that the Head of Internal Audit (HoIA) necessary in undertaking audit activities.	3. Conduct of Compliance, Management and Operations Audit.	None	Project dependent	<i>Internal Auditors</i>  <i>Office/ Department (Auditee)</i>
4. Auditee shall submit his/her response to the issued Internal Audit Observation Memorandum.	4. Issue an Internal Audit Observation Memorandum to take into account of the Auditee's response.	None	Project dependent	<i>Internal Auditors</i>  <i>Office/ Department (Auditee)</i>
5. Auditee shall have a continuous coordination with the Internal Auditors during the development of Audit Findings and Recommendations.	5. Develop the Initial Audit Report that comprises the findings and recommendations and submit to the Local Chief Executive (LCE).	None	Project dependent	<i>Internal Auditors</i>  <i>Office/ Department (Auditee)</i>
<b>C. Audit Reporting</b>				
6. Attend to the Exit Conference scheduled in the Memorandum. Provide comments and insights during the discussion.	6. Conduct of Exit Conference to discuss the Audit Findings and Recommendations. Acquire the comments and insights of the auditee about the significant audit issues as way of validating the audit findings. The discussion will be duly supported with a Minutes of the Meeting.	None	3 hours	<i>Internal Auditors</i>  <i>Auditee</i>  <i>Local Chief Executive/</i>  <i>City Administrators</i>
7. Auditee and LCE's acceptance of the Final Audit Report.	7. Prepare and issue Final Audit Report that includes revisions, comments and insights from the Exit Conference.	None	Project dependent	<i>Internal Auditors</i>  <i>Auditee</i>

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<b>D. Audit Follow-Up</b>				
8. Auditee implements agreed Audit Findings and Recommendations.	8. Monitor Implementation of Approved Audit Findings and Recommendations.	None	Project dependent	<i>Internal Auditors</i> <i>Office/ Department (Auditee)</i>
9. Auditee to identify, assess, and provide justification for non-implementation of audit recommendations, if any.	9. Resolve non-implementation/ inadequate implementation of recommendations. Recommend appropriate alternative courses of action, legal and/or management remedies for non-implementation of recommendation and inadequate preventive/corrective actions.	None	Project dependent	<i>Internal Auditors</i> <i>Office/ Department (Auditee)</i>
10. Auditee shall submit his/her response to the issued Internal Audit Observation Memorandum.	10. Issue an Internal Audit Observation Memorandum to take into account of the Auditee's response.	None	Project dependent	<i>Internal Auditors</i> <i>Office/ Department (Auditee)</i>
11. Auditee and LCE's acceptance of the Final Audit Report.	11. Prepare and issue the Follow-Up Audit Report to the Auditee and LCE.	None	Project dependent	<i>Internal Auditors</i> <i>Office/ Department (Auditee)</i>
12. Auditee/s and LCE's acceptance of the Follow-up Audit Report	12. Issuance of the Follow-up Audit Report.	None	Project dependent	<i>Internal Auditors</i> <i>Local Chief Executive/ City Administrator</i> <i>Office/ Department (Auditee)</i>

## 2. Management Advisory Services

The Department of Internal Audit also provides management advisory services which aims to improve client's operations, programs and projects, for it to be more effective, efficient, ethical, and economical. This also includes but will not be limited to ad-hoc requests from the upper management which involves monitoring and evaluation mechanism, and data analytics.

<b>Office or Division:</b>		Department of Internal Audit – Research and Development, and Advisory Services Division		
<b>Classification:</b>		Complex to Highly Technical Applications (Project Dependent)		
<b>Type of Transaction:</b>		G2G – Government to Government		
<b>Who May Avail:</b>		<ul style="list-style-type: none"> <li>Local Chief Executive</li> <li>City Administrator</li> <li>Departments/Offices under City Government of Muntinlupa</li> </ul>		
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
Letter request for Accommodation of Advisory Services		Requestor		
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Endorse the request through an Inter-office memorandum addressed to the Local Chief Executive (LCE) and secure his approval.		None	-	<i>Requesting Office</i>  <i>Local Chief Executive</i>
2. The client shall discuss with the Department of Internal Audit, the specific details of request and type of advisory service/s they need.	2. Review details of the request, document review, and understanding of the Mandate/ Programs/ Projects and determination of Audit Objective, Scope, Criteria and other information necessary to develop the Management Advisory Engagement Plan.	None	1 day	<i>Internal Auditors</i>  <i>Requesting Office</i>
3. Provide documents and information that the Internal Auditors consider necessary in undertaking management advisory engagement.	3. Execution of Management Advisory Engagement plan.	None	Project dependent	<i>Internal Auditors</i>  <i>Requesting Office</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
4. The client shall have a continuous coordination with the Internal Auditors during the preparation and finalization of the Management Advisory Report.	4. Prepare and finalize the Management Advisory Report.	None	Project dependent	<i>Internal Auditors</i>  <i>Requesting Office</i>
5. Client and LCE's acceptance of the Management Advisory Report.	5. Issuance of the Management Advisory Report.	None	Project dependent	<i>Internal Auditors</i>  <i>Requesting Office</i>