



PROVINCIAL INTERNAL AUDIT UNIT

CITIZEN'S CHARTER

2021 (1st Edition)



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I. Quality Policy:

The **Provincial Government of Sorsogon** is committed to provide quality, effective and efficient local government structure and services to ensure the satisfaction of, and be responsive to the needs of its constituents and stakeholders in the areas of healthcare, environment and education, agriculture, rural advancement, tourism promotion, social welfare and other administrative services. It shall encompass all the functional areas of the Provincial Government, thereby making Sorsogon and Sorsoganons truly First.

To uphold this commitment, we shall:

- Formulate Quality Objectives on all functional areas aligned with the National Government standards, thrusts and programs;
- Strongly comply with the provisions set forth by RA 7160 and other applicable statutory and regulatory requirements;
- Develop human resources in order for them to achieve their full potentials and ensure their active participation through innovative approaches;
- Uphold client focused and output-oriented services at all levels of the Organization through effective communication, collaboration, and values-laden environment thereby achieving client satisfaction as well as that of other stakeholders.

All employees, including those outsourced processes, are enjoined to know the importance of the Quality Management System and their responsibility to ensure the effectiveness and responsiveness of the Organization to anyone who may ask for our help, assistance and guidance.

The **Provincial Government of Sorsogon** shall demonstrate strong leadership and management in the establishment, implementation and continual improvement of the Quality Management System aligned to ISO 9001:2015 across all levels.



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Internal Services



1. Conduct of Physical Inspection of all Procured Goods and Services

The conduct of physical inspection of all procured goods and services is made to attest the physical existence and to check the integrity of the records of the same which may serve as a basis for preparing accounting reports, and may be vital in the planning of additional acquisitions.

Office or Division:	Provincial Internal Audit Unit			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All Functional Areas of the Provincial Government of Sorsogon			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
For Inquiry:	Office of the Provincial Internal Audit Unit			
<ul style="list-style-type: none"> ✓ Notification of Deliveries of Procured Goods ✓ Actual Physical Inspection Report ✓ Acceptance and Inspection Report 				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
1. Signs the Log Book provided in the Office	Gives the Log Book to the Client	None	1 minute	Admin Aide II/ Admin Assistant II
2. Forwards the notification of deliveries of procured goods	Receives the notification of deliveries of procured goods upon presentment	None	1 minute	Admin Aide I/ Admin Assistant I
	Conduct actual Physical Inspections inside and outside Government premises	None	5 minutes	Admin Assistant I
	Review and Validate the actual physical inspection reports.	None	5 minutes	Internal Auditor I/ Admin Assistant II
	Certifies the acceptance and inspection report	None	1 minute	PGDH



2. Conduct of Management and Operation Audit

The conduct of management and operations audit involves the determination of the degree of compliance with laws, regulations, managerial policies, accountability measures, ethical standards and contractual obligations.

Office or Division:	Provincial Internal Audit Unit			
Classification:	Highly Technical			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All Functional Areas of the Provincial Government of Sorsogon			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
For Inquiry:		Office of the Provincial Internal Audit Unit		
✓ Document containing communication				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
1. Sends communication of the conduct of audit	Receives the Communication	None	1 minute	Admin Aide II/ Admin Assistant II
	Prepares Audit Engagement Letter	None	20 minutes	Admin Assistant I
	Develop audit methodology, objective, audit plans and audit checklists.	None	7 days (may vary on the scope of audit)	Internal Auditor II
	Prepares communication letter and interacts with the department auditee	None	30 minutes	Internal Auditor II
	Secure and gather audit data	None	7 days (may vary on the scope of audit)	Internal Auditor I/ Admin Assistant II



	Study the auditee's manual operations procedures and the anchor laws, regulation and procedures.	None	7 days (may vary on the scope of audit)	PGDH
	Perform research and benchmarking of best practices	None	7 days (may vary on the scope of audit)	Internal Auditor II
	Examine, evaluate and develop audit findings and recommendations	None	7 days (may vary on the scope of audit)	PGDH
	Prepare draft audit report and discuss the audit findings with the auditee	None	7 days (may vary on the scope of audit)	PGDH
	Prepare Final Internal Audit Report	None	7 days (may vary on the scope of audit)	PGDH



3. Conduct of Risk Audit

The conduct of risk audit allows the agency to obtain an understanding of the auditee's environment including the identification, analysis and evaluation of relevant risks in the furtherance of acquiring control objectives and determining appropriate response.

Office or Division:	Provincial Internal Audit Unit			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	All Functional Areas of the Provincial Government of Sorsogon			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
For Inquiry:		Office of the Provincial Internal Audit Unit		
<ul style="list-style-type: none"> ✓ Official Receipts ✓ Daily Statement of Collection and Accountable Forms ✓ Bill of Materials ✓ GSO Inventory Report 				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
1. Presents the required documents to the Office	Examines physical official receipts against report of collections and deposits	None	4 hours	Internal Auditor I
	Monitors completion of proposed projects in the province of Sorsogon	None	1 hour	Admin Assistant I
	Evaluate and examine the acquisition, recording and safeguarding of property, plant and equipment.	None	15 minutes	Internal Auditor I



4. Formulation of Management Reply

The formulation of management reply intends to help various offices of the Provincial Government attain zero audit observation memo from Commission on Audit, and consequentially help these offices attain zero notice of disallowance for the calendar year.

Office or Division:	Provincial Internal Audit Unit			
Classification:	Simple			
Type of Transaction:	G2G – Government to Government			
Who may avail:	Recipients of Audit Observations Memo			
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE		
For Inquiry:		Office of the Provincial Internal Audit Unit		
✓ Audit Observation Memo addressed to recipient				
CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	DURATION	PERSON RESPONSIBLE
1. Client secures the concerned Audit Observations Memo and submits the same to the PIAU	Office personnel receives the Audit Observation Memorandum	None	1 minute	Admin Aide II/ Admin Assistant II
	Meeting with the PGDH will be scheduled	None	2 hours	PGDH
	Employee drafts a Management Reply	None	1 hour	PGDH



Provincial Internal Audit Unit

FEEDBACK AND COMPLAINTS MECHANISM

How to send feedback	Thru External Client Satisfaction Monitoring form (ECSM) or Internal Client Satisfaction Monitoring form (ICSM)
How feedbacks are processed	ECSM and ICSM are being evaluated and rated per month and submitted to Provincial DICO
How to file a complaint	Complaint could be address to the Governor-copy furnish PIAU
How complaints are processed	<ol style="list-style-type: none"> 1. Complaints should be address to the Governor, and furnished the PHRMO as chairman of Grievance Committee under Administrative Order No. 18-A-2019. 2. The Grievance Committee will convene to discuss the complaints filed together with the complainant and the office person being complained. <p>The Provincial Legal Officer will represent the Governor during deliberation, being the hearing officer of Administrative Cases under Rules on Administrative Cases in the Civil Service (RACCS).</p> <ol style="list-style-type: none"> 3. Copies of Resolution after the hearing be furnished the Office of the Governor, PHRMO, complainant and the office/person being complained. 4. If the complainant is not satisfied with the action taken by the Grievance Committee, the complainant may elevate the complaint to the Civil Service Commission (CSC) Sorsogon Field Office for proper disposition.
Contact Information of CCB, PCC, ARTA	<p>It shall also include the following hotline:</p> <ul style="list-style-type: none"> • 8888 – Presidential Complaints Center • 0908-881-6565 – CSC Contact Center ng Bayan • 478-5093 – Anti-Red Tape Authority

Office	Address	Contact Information
PIAU	Capitol Building, Capitol Compound, Brgy. Burabod, Sorsogon City	