



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

No. 2023 - 6
Date: March 31, 2023

For : All Heads of Departments, Agencies, Other Executive Offices, Government-Owned or -Controlled Corporations/Government Financial Institutions, and State Universities and Colleges in the Executive Branch; Local Government Units; and All Others Concerned

Subject : **CONFIRMATION OF THE LIST OF RECOGNIZED RESOURCE PERSONS ON THE NATIONAL GUIDELINES ON INTERNAL CONTROL SYSTEMS (NGICS) AND REVISED PHILIPPINE GOVERNMENT INTERNAL AUDIT MANUAL (RPGIAM)**

1.0 RATIONALE/BACKGROUND

- 1.1 The following issuances of the Office of the President directed the Department of Budget and Management (DBM) to promulgate the necessary rules and regulations for the strengthening of internal control systems in government, including internal audit as a key part thereof:
- a. Administrative Order (AO) No. 119, s. 1989,¹ as amended by AO No. 278, s. 1992² and AO No. 70, s. 2003;³
 - b. Memorandum Order No. 277, s. 1990;⁴ and
 - c. Memorandum Circular No. 89, s. 2005.⁵

¹ Directing the Strengthening of Internal Control Systems of Government Offices, Agencies, Government-Owned or Controlled Corporations and Local Government Units in their Fiscal Operations, dated 29 March 1989

² Directing the Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned and/or Controlled Corporations, Including Government Financial Institutions and Local Government Units, in Their Operations, dated 28 April 1992

³ Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned and/or Controlled Corporations, Including Government Financial Institutions, State Universities and Colleges and Local Government Units, dated 14 April 2003

⁴ Directing the Department of Budget and Management to Promulgate the Necessary Rules, Regulations or Circulars for the Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned or Controlled Corporations and Local Government Units, dated 17 January 1990

⁵ Reiterating Compliance with A.O. 70, s. 2003 "Strengthening of the Internal Control Systems of the Government Offices, Agencies, Government-Owned and/or Controlled Corporations, Including Government Financial Institutions, State Universities and Colleges and Local Government Units" and Its Implementing Guidelines under DBM Budget Circular No. 2004-4, dated 18 August 2005

1.2 Relative thereto, the DBM issued the NGICS⁶ and the RPGIAM⁷ in 2008 and 2020, respectively.

1.2.1 The **NGICS** serves as a guide to the heads of departments and agencies in the design, installation, implementation, and monitoring of their respective internal control systems, taking into consideration the requirements of their organization and operations.

1.2.2 The **RPGIAM**, which complements the NGICS and serves as an updated version of the 2011 PGIAM,⁸ aims to assist the departments and agencies in the establishment and development of internal audit to promote effective, efficient, ethical, and economical operations in government, among other objectives. It serves as a generic guide for internal auditors to help them (1) understand the legal bases, nature, and scope of the internal audit function in the Philippine public sector, including the institutional arrangements, protocols, and processes for the conduct of the same, (2) identify and prioritize potential audit areas for appraisal as they progress in the internal audit activity, and (3) describe the procedures logically to facilitate a structured and systematic approach in internal auditing.

1.3 To ensure the full adoption by government agencies concerned of the RPGIAM in the performance of their respective internal audit functions, the DBM issued **CL No. 2021-9**⁹ to adopt and institutionalize the Recognition Program for the resource persons on the NGICS and RPGIAM, and also provide the corresponding guidelines therefor.

The Recognition Program has six (6) phases, i.e., recruitment, selection, learning and development, evaluation, conferment, and retention.

Pursuant to Section 5.6 of DBM CL No. 2021-9, the DBM shall maintain an updated list of recognized resource persons which shall be published in the DBM official website.

1.4 The recognition has been officially conferred to the resource persons who have completed the first four (4) phases of the Recognition Program through the execution of a Memoranda of Understanding between the DBM and the resource persons, and awarding of Certificates of Recognition.

2.0 **PURPOSE**

This Circular Letter is being issued to confirm, adopt, and approve the list of recognized resource persons on the NGICS and RPGIAM appended hereto as Annex A, consistent with DBM CL No. 2021-9.

⁶ Issued under **DBM Circular Letter (CL) No. 2008-8** dated 23 October 2008

⁷ Issued under **DBM CL No. 2020-8** dated 26 May 2020

⁸ Issued under **DBM CL No. 2011-05** dated 19 May 2011

⁹ *Adoption of a Recognition Program for the Resource Persons on the National Guidelines on Internal Control Systems (NGICS) and Revised Philippine Government Internal Audit Manual (RPGIAM), and Implementing Guidelines for the Purpose*, dated 14 October 2021

Consistent with Section 3.0 of the said DBM CL, the recognized resource persons shall be engaged as speakers, subject matter experts, and/or facilitators in various learning and development interventions on public sector internal control and internal audit, including the capacity-building trainings on the NGICS and RPGIAM.

Moreover, the recognized resource persons shall be engaged following their commitments and obligations contained in the Memoranda of Understanding executed between the DBM and the recognized resource persons.

3.0 **SEPARABILITY**

If, for any reason, any part or provision of this Circular Letter is declared invalid or unconstitutional, the other provisions not affected thereby shall remain in force and effect.

4.0 **EFFECTIVITY**

This Circular Letter shall take effect immediately upon publication in the Official Gazette or a newspaper of general circulation, and the filing of three (3) certified true copies thereof with the Office of the National Administrative Register of the University of the Philippines Law Center.


AMENAH F. PANGANDAMAN
Secretary



**RECOGNIZED RESOURCE PERSONS ON THE NATIONAL GUIDELINES ON
INTERNAL CONTROL SYSTEMS AND REVISED PHILIPPINE GOVERNMENT
INTERNAL AUDIT MANUAL**

	Name	Position	Agency
1.	Bernardo, Alberto A. ¹	Vice Chairperson and Executive Officer	National Police Commission
2.	Ablir, Josie Jane C.	Vice President	Philippine Deposit Insurance Corporation
3.	Alvarez, Maria Teresa C.	Department Manager	Tourism Infrastructure and Enterprise Zone Authority
4.	Casuga, Sheena Joy T.	Supervising Budget and Management Specialist	Department of Budget and Management
5.	Co, Arnold Joseph M.	Director IV	Department of Justice
6.	Curbita, Ana P.	Internal Auditor V	Department of Budget and Management
7.	Dapito, Rosalinda V.	Internal Auditor V	Procurement Service
8.	De Leon, Kim Robert C.	Department Undersecretary	Department of Transportation
9.	Domingo, Maria Paula B.	Department Assistant Secretary	Department of Transportation
10.	Duquez, Adolf Rey O.	Internal Auditor IV	Philippine Heart Center
11.	Eguilos-Caluya, Mylene M.	Director II	National Police Commission
12.	Figuro-Gaces, Ma. Russell O.	Internal Auditor V	Department of Foreign Affairs
13.	Foronda, Al-Jude A.	Internal Auditor V	Professional Regulation Commission
14.	Gagan-Lipit, Chrissdale S.	Internal Auditor IV	Office of the Solicitor General

¹ Main subject matter expert and resource person on internal control and internal audit

	Name	Position	Agency
15.	Galvan, Marla Brigitte M.	Internal Auditor V	Philippine Drug Enforcement Agency
16.	Gobole, Lilibeth DC.	Internal Auditor V	Department of Justice
17.	Guinid-Lunag, Ruth Joy L.	Director IV	Office of the President
18.	Linsag, Mark Timothy G.	Internal Auditor III	Tourism Infrastructure and Enterprise Zone Authority
19.	Macaspac, John Aries S.	Director IV	Department of Budget and Management
20.	Perez, Maria Concepcion B.	Supervising Budget and Management Specialist	Department of Budget and Management
21.	Pilaspilas, Arlene Maria L.	Internal Auditor V	National Kidney Transplant Institute
22.	San Jose, Queen Srogos Rochelle S.	Internal Auditor III	Department of Environment and Natural Resources
23.	Santos, Maria Chelo E.	Internal Auditor V	Department of Transportation
24.	Tago, Sittie Ayeshah Rabia L.	Internal Auditor IV	Department of Health
25.	Tagra, Mhelanie L.	Internal Auditor V	Office of the President
26.	Tumaliuan-Ali, Gliricidia C.	Director IV	Department of Public Works and Highways
27.	Vilchez, Mary Rose L.	Director IV	Department of the Interior and Local Government
28.	Villaseñor, Venicius V.	Department Manager	Philippine Ports Authority

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