



## 22 EMPLOYEES COMPLETE TRAINING ON REVISED INTERNAL AUDIT MANUAL

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The Department of Budget and Management (DBM), together with the Office of the President-Office of the Deputy Executive Secretary (DES) for Internal Audit (OP-ODESIA), conducted a series of trainings for select internal auditors (IAs) in view of the upcoming rollout and full adoption of the Revised Philippine Government Internal Audit Manual (RPGIAM) this year.

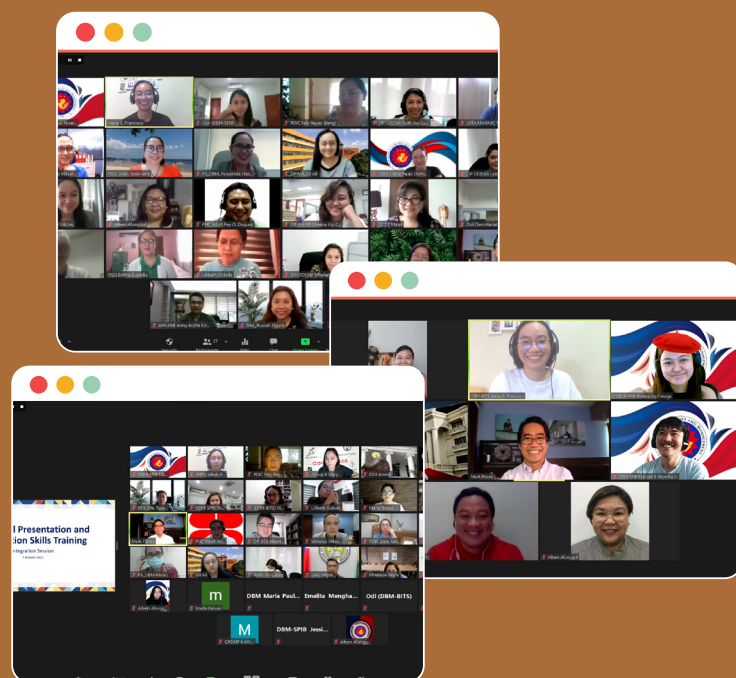
Twenty-two employees from agencies in the Executive Branch who underwent a selection process by the DBM and OP-ODESIA joined the Training of Trainers (ToT) held from 10 December 2020 to 7 January 2021. Four (4) of whom are from the DBM, namely: Atty. Maria Paula Domingo, Internal Audit Service; Rosalinda Dapito, Procurement Service; and Sheena Joy Casuga and Maria Concepcion Bernal-Perez, Systems and Productivity Improvement Bureau (SPIB). The training was facilitated by the Budget Information and Training Service and the SPIB which also both served as the Secretariat.

According to the organizers, the activity likewise served as an avenue to select and capacitate potential trainers of other IAs on the revised manual. Using a blended learning approach, the ToT was divided into three parts, namely: Technical Content, Essential Presentation and Facilitation Skills, and a Practicum across 13 Zoom sessions.

OP-ODESIA DES Alberto Bernardo discussed the principles and practices of internal auditing, processes and tools in conducting compliance audit, and concepts and principles of internal control,

among others. Meanwhile, Mr. Mark Flores, an independent consultant, covered topics on oral presentation skills development, the training processes, and areas of competency for virtual learning facilitators. As part of their practicum, trainees delivered learning sessions using the tools and techniques they have acquired during the ToT through the various digital applications and platforms.

"The DBM under the leadership of Sec. Wendel E. Avisado is fully committed to the rollout of the RPGIAM, and for whatever is required and is necessary for us to operationalize these plans, to reach up to the level of probably the local government units. We will explore all the possibilities as the



functional group head. We will champion this at the level of management of the DBM," Assistant Secretary Kim Robert de Leon said during the closing of the ToT.

"On behalf of the Executive Secretary, again, my utmost appreciation. We achieved a milestone. I hope we can keep this fire burning. All of those excitements, all of those difficult and happy moments will remain in our hearts. And we will keep that burning for the rest of our productive years," DES Bernardo added.

First introduced in 2011, the PGIAM was developed to assist departments, agencies, and other instrumentalities of government in establishing and developing internal audit to promote effective, efficient, ethical, and economical operations in government.

The DBM and OP-ODESIA pursued the revision of the PGIAM as part of the ongoing efforts to further strengthen internal control systems in the government, especially with respect to the conduct of internal audit. On May 26, 2020, the revised PGIAM was then issued under DBM Circular Letter No. 2020-8.

The rollout of the RPGIAM is targeted to commence in the second quarter of 2021.

## MAJOR CHANGES IN THE MANUAL:

A. Delineation of roles and responsibilities of various key players in the organization on internal control and internal audit to foster participation and involvement at all levels;

B. Improvement in the communication between the internal audit service/unit (IAS/IAU) and its principal, including the reportorial line of the IAS/IAU to the head of the department or agency;

C. Provision of more comprehensive and detailed workflow charts/diagrams of key internal audit processes, and generic templates on internal audit reports, plans and communications to better guide internal auditors;

D. Inclusion of actual examples of non-audit functions, as well as the appropriate series of actions to be taken by the IAS/IAU when it is instructed to do the same;

E. Inclusion of good practices by the IAS of certain departments in the Executive Branch relative to organizing the IA, as well as certain phases of the IA process;

F. Clarification on the distinction between internal audit and internal quality audit, the latter of which is being conducted as part of the implementation of an ISO 9001 certified quality management system;

G. Clarification on certain provisions of the Commission on Audit's Internal Audit Standards for the Philippine Public Sector, which include the following:

- Authority, purpose and functions of an IAS/IAU;

- Involvement of internal auditors in the improvement of operations, and the provision of assistance on the effectiveness of governance, risk management and control processes;

- Appropriate series of actions to be taken by the IAS/IAU when it receives a request from internal and external parties for a copy of internal audit plans, reports, and other related/supporting documents; and

- Exhaustion of administrative remedies in the case of non-resolution of certain issues within the agency.

