



Strengthening of internal control and internal audit in government

DBM CONCLUDES BATCH 4 OF RPGIAM TRAINING

By: the Systems and Productivity Improvement Bureau (SPIB)

The Department of Budget and Management (DBM), through the SPIB and Advocacy, Communications and Training Service, has been conducting capacity-building trainings on the Revised Philippine Government Internal Audit Manual (RPGIAM), together with the recognized resource persons (RPs), as part of its efforts to strengthen internal control (IC) systems in government and further capacitate government internal auditors. On August 23, 2022¹, the DBM concluded the 4th batch of the training which commenced on July 18, 2022.

Participated in by 59 internal auditors from 17 different departments, agencies, other executive offices, and government-owned or -controlled corporations, the training aims to build their capabilities in the operationalization of their internal audit (IA) functions based on the RPGIAM. In particular, the training focused on the foundational skills on IA, such as principles and concepts on IC and IA, strategic and annual work planning for IA, scope and process of IA, and the conduct of compliance audit.

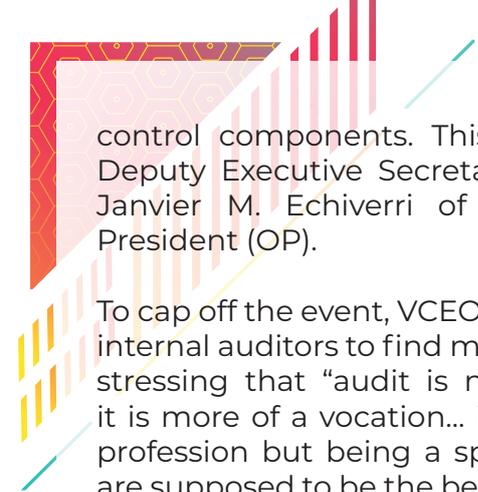
With the completion of this batch, the total number of capacitated internal auditors is now at 215.

During the four-week intensive training, five (5) modules were delivered in 10 technical sessions, with two additional sessions for the technical run and welcome ceremony, and integration and closing ceremony. Various activities such as lectures, group exercises, presentations, quizzes, and exams were undertaken by the participants.

Vice Chairperson and Executive Officer (VCEO) Alberto A. Bernardo of the National Police Commission, subject matter expert on IC and IA, and the recognized RPs served as the event's speakers, critics, and/or facilitators.

One of the new additions to the training is the discussion on the Preparation of Statement of Assets, Liabilities and Net Worth, focusing on information and communication as one of the





control components. This was discussed by Deputy Executive Secretary for IA Ricojudge Janvier M. Echiverri of the Office of the President (OP).

To cap off the event, VCEO Bernardo reminded internal auditors to find meaning in their work, stressing that “audit is not just a livelihood, it is more of a vocation... it is not just being a profession but being a specialist, [hence], we are supposed to be the best in what we do and do what we do best.”

He persuaded the internal auditors to put their hearts and minds, and find mission in what they do, exude the kind of discipline, and strive to be the best. Lastly, he assured everyone of his commitment to be at service to further improve the field and practice of internal auditing in government.

Meanwhile, SPIB Director Maria Paula B. Domingoshared a reminder to the government internal auditors that IA is not fault-finding but to apprise the management of the sound IC to achieve 4Es in government operations.

“Remember that your role is not about fault-finding, neither investigative, nor punitive. You are given a crucial role in assisting your principals in the installation, implementation, and monitoring of a sound internal control system, through the conduct of a separate evaluation of the adequacy and effectiveness of management and operations controls of the agency. Hence, with your enthusiasm to deepen your understanding of internal controls and internal audit, we look forward to the successful conduct of internal audit within your organization.”

Full Utilization of the DBM’s Learning Management System (LMS)

In the previous batches, both Google Classroom and DBM LMS were utilized as training platforms. For Batch 4, the management of learning was done solely through the DBM’s own e-learning platform, the DBM LMS (<https://elearning.dbm.gov.ph/>). Through this e-learning platform, the participants were able to submit their outputs, provide feedback/insights to each technical session, access learning materials, and take their quizzes, pre- and post-tests. The recognized RPs also used the LMS in providing responses to the feedback/insights of the participants.

Consistent with the DBM’s thrust toward digitalization, the full utilization of the LMS is one step towards that goal.

What’s next?

- The second batch of RPGIAM Training of Trainers (ToT) will be conducted in October this year. The ToT aims to, among others, expand the existing roster of the recognized RPs; capacitate potential trainers with supplemental knowledge and necessary skills, tools, and techniques to make them effective and efficient trainers and facilitators—face-to-face and virtually; and evaluate their competencies (behavior, attitude, skills, and knowledge) as facilitators and lecturers of the potential trainers in demonstrating their understanding of the RPGIAM and readiness to become trainers, as well as identify their respective areas of specialization, strengths and development areas.
- Batch 5 of the RPGIAM training to be attended by internal auditors in SUCs and remaining departments, agencies, and other executive offices is scheduled in November to December 2022. For this batch, more practical exercises will be included.
- Training for GOCCs and LGUs is set to commence in the first quarter of 2023.



Batch 4 Participants' Feedback on the Best Aspect of the Training

1

"All the speakers are competent and are able to elaborate all the topics in the best way these could be understood immediately by the participants."

2

"Every discussion was actually very informative and we learned a lot. Best part of the training is that we were exposed to the real cases/jurisprudence — we were able to learn from discussion on those cases."

3

The exchange of ideas and insights gave us a good appreciation of the exercises."

4

"This training met its objective on helping the participants to gain learnings on RPGIAM and NGICS. I think that is the best aspect of this training."



Frequently Asked Question:

Should internal auditors undertake internal quality audit (IQA) as part of the implementation of the quality management system (QMS)?

No. IQA is among the non-IA functions that should not be undertaken by internal auditors. It cannot conduct IQA as part of the ongoing implementation of the QMS as this is in conflict with their post-audit function.

In particular, since the QMS could be subjected to the future audit engagements of the IAS/IAU, internal auditors should not be involved in undertaking the same or implementing improvements therefor as they would be put at risk of conflict of interest or may cause undue prejudice in the conduct of internal audit. Their avoidance in engaging in non-IA functions/activities is therefore advised in line with the IA principles of the RPGIAM that internal auditors should be objective and impartial, and should avoid conflict of interest from the function being audited. Moreover, they must not audit their own work.

The RPGIAM provides for the differences between IA and IQA.



Summary of RPGIAM batches

31 participants from 8 agencies



Batch 1 (June to July 2021)

OP, DBM, Procurement Service, Lung Center of the Philippines (LCP), National Kidney and Transplant Institute (NKTi), Philippine Children's Medical Center (PCMC), Philippine Heart Center, Bangsamoro Autonomous Region in Muslim Mindanao



Batch 2 (November to December 2021)

60 participants from 19 agencies in the security sector

DBM, Department of Health, Department of Information and Communications Technology, Department of the Interior and Local Government, Department of National Defense, Department of Transportation, National Telecommunications Commission, National Police Commission, Armed Forces of the Philippines (AFP)-General Headquarters, AFP-Philippine Air Force, AFP-Philippine Army, AFP-Philippine Navy, Philippine Coast Guard, Dangerous Drugs Board, National Intelligence Coordinating Agency, National Security Council, Philippine Drug Enforcement Agency, Boy Scouts of the Philippines, Career Executive Service Board



Batch 3 (March to April 2022)

65 participants from 18 agencies

OP, Office of the Vice President, Department of Agriculture, DBM, Department of Education, Department of Environment and Natural Resources, Department of Human Settlements and Urban Development, Department of Justice, Department of Science and Technology, Department of Social Welfare and Development, National Police Commission, Public Attorney's Office, Office of the Solicitor General, Professional Regulation Commission, Overseas Workers Welfare Administration, LCP, NKTi, and PCMC



Batch 4 (July to August 2022)

59 participants from 17 agencies

OP, Department of Agrarian Reform, Department of Energy, Department of Finance, Department of Labor and Employment, Department of Tourism, Department of Trade and Industry, National Museum, Bureau of the Treasury, Securities and Exchange Commission, Technical Education and Skills Development Authority, Philippine Statistics Authority, Energy Regulatory Commission, National Historical Commission of the Philippines, Philippine Deposit Insurance Corporation, Philippine Institute for Development Studies, Tourism Infrastructure and Enterprise Zone Authority

¹ While Office Order No. 453, s. 2022 dated 18 July 2022 authorized the conduct of the training until August 22, 2022, the closing ceremony and conduct of the post-test were undertaken on August 23, 2022 in view of the change in schedule due to unforeseen circumstances.