



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS
OFFICE OF THE SECRETARY
MANILA

007-12 OPDH

10-25-04

OCT 25 2004

DEPARTMENT ORDER

**SUBJECT: AMENDING THE REPORTING
RESPONSIBILITY OF
INTERNAL AUDIT SERVICE**

No. **194**
Series of 2004 *Enay 10-25-04*

In the interest of the service and pursuant to Section 6 and 37 of Executive Order No. 124, dated January 30, 1987, the reporting responsibility of the Internal Audit Service is hereby amended to report directly to the Secretary. This is in compliance with RA 3456 (Internal Auditing Act of 1962), Administrative Order No. 278 dated April 28, 1992, and DBM Budget Circular No. 2004-4 dated March 22, 2004.

The Director of Internal Audit Service shall annually develop an overall audit plan of activities to be performed. The emphasis of the activities of Internal Audit Service shall be to conduct internal control evaluations, and performance and management audits. The coverage of these evaluations and audits shall be all functions and organizational units within the Department. The Internal Audit Service shall also assist with the development of policies and procedures manuals, as required, and other assignments made by the Secretary.

The Director of Internal Audit Service shall submit an annual audit plan, schedule, staffing plan, and financial budget to the Secretary for approval, no later than November 1 of each year for the following year.

The Director of Internal Audit Service shall submit a quarterly accomplishment report, a summary of findings and recommendations, and details of significant internal control weaknesses to the Secretary.

Written audit reports of all audits shall be submitted by the Director of Internal Audit Service to the appropriate officials of the auditee, to the Secretary, and should be made available to the public. Audit reports are the work of the Internal Audit Service and after obtaining the views of the auditee shall never be subject to review by anyone in the Department outside of Internal Audit Service before issuance.

This Order supersedes all other orders, circulars, and memoranda inconsistent herewith and shall take effect immediately.


FLORANTE SORIQUEZ
Acting Secretary