



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

30 September 1991

DEPARTMENT ORDER

NO. **214**
Series of 1991

SUBJECT : PLACING THE REGIONAL INTERNAL
AUDIT STAFF (MANAGEMENT AND AUDIT
ANALYST I AND III) UNDER THE
ADMINISTRATIVE SUPERVISION OF THE
REGIONAL DIRECTOR AND ITS
FUNCTIONAL SUPERVISION UNDER THE
INTERNAL AUDIT SERVICE.

In the interest of the service, and in line with Administrative Order No. 119 - Strengthening the Control Systems of Government Offices, it is hereby directed that the Regional Internal Audit Staff be placed under the supervision of the following offices:

- 1) Administrative Supervision - Regional Director
- 2) Functional Supervision - Internal Audit Service

In view of the above, the functions of the Regional Internal Audit Staff shall be as follows which will cover the District/City Engineering Offices, Regional Equipment Services, Area Equipment Services, Asphalt and Quarrying Plant within the Region

- a. Conduct cash examination covering the following Accountable Officers;
 - 1) Cashier
 - 2) Collecting Officer
 - 3) Disbursing Officer
- b. Review the reliability and integrity of financial and operational information and means to identify, measure, classify and report such information;
- c. Review the systems established to ensure compliance with those policies, plans and procedures, laws and regulations which have impact on operations;
- d. Review the means of safeguarding assets, and, as appropriate, verifying its existence;
- e. Appraise the economy and efficiency with which resources are utilized including the soundness and adequacy of internal control;
- f. Review the operations or programs to ascertain whether results are consistent with established objectives and goals and whether such programs are being carried out as planned;

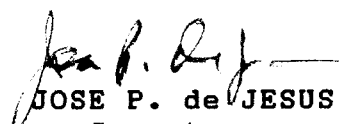
- g. Appraise the quality of performance of a group/individual in carrying out their assigned responsibilities
- h. Prepare and submit Financial and Operational Audit Report to the Internal Audit Service copy furnish the Regional Director;
- i. In coordination with the Internal Audit Service, prepare and submit annual audit program to compliment the annual audit program of the IAS; and
- j. Extend full assistance to Internal Audit Service personnel assigned to undertake audit activities in the region.

Further, it is hereby directed that the Regional Internal Audit Staff shall not be responsible for or be required to perform the following assignments or functions of a routine operating character:

- a. Pre-audit of vouchers and counter signatures of checks;
- b. Inspection of deliveries, although the Regional Internal Audit Staff may, as part of his examination, observe inspection;
- c. Preparation of treasury and bank reconciliation statements;
- d. Development and installation of systems and procedures. In exceptional cases the Regional Internal Audit Staff may assists the Head of Office or agency by way of giving suggestions or recommendations;
- e. Taking physical inventories. The Regional Internal Auditing Staff however, shall review the plans in advance, and observe and test check the accuracy of counting, costing, and summarizing;
- f. Maintaining property records; and
- g. All other activities of an operating in nature.

As the need arises, the Regional Directors are hereby authorize to increase the number of the Internal Audit Staff through redeployment.

This Order shall take effect immediately.


JOSE P. de JESUS
Secretary