



*Republic of the Philippines*  
**PHILIPPINE HEALTH INSURANCE CORPORATION**

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## **CY 2020 Performance Report of the Audit Committee**

In 2020, the Audit Committee (AudCom) confirmed the audit reports on the following audit engagements, and issued additional directives pertinent thereto for Management's action: Primary Care Benefits, Accredited Collecting Agents (ACAs) Remittances; Accreditation of Health Care Providers; PD First Z-Benefit, PhilHealth Accounts Management and Monitoring System (PAMMS); Unpaid Claims of Health Care Institutions (HCIs); Procurement Planning Process; Resolution of Cases in the Prosecution Department; Anti-Fraud Program; Recruitment, Selection, and Placement Policy; Auto-Credit Payment System (ACPS); and Inventory of ICT Resources.

Likewise, in compliance with good governance conditions, it reviewed and cleared the Financial Statements of the Corporation as of the fourth quarter of CY 2019, and the first and second quarter of CY 2020 prior to submission to the Board for subsequent approval.

As regards policy, the Committee reviewed the PhilHealth Revised Internal Audit Charter (PRIAC) in view of the new concepts, designs, and procedures in accordance with the Standards 1000 of the Internal Auditing Standards for the Philippine Public Sector (IASPPS) issued by the Commission on Audit (COA). The PRIAC was approved by the AudCom during its meeting on 15 July 2020 and was subsequently presented to the Board.

In view of the pressing need for public accountability amidst health care demands during the COVID-19 pandemic and in order to ascertain the proper use of the funds, the Audit Committee instructed the Internal Audit Group (IAG) to conduct a special audit on the IRM Liquidation Process, as well as its fund releases, monitoring, reporting, and recording. Specifically, the Committee deliberated on the plan of activities and timelines for the said audit engagement during its meeting on 15 July 2020 and has since periodically monitored the results and provided supplemental instructions to better perform the conduct of the audit.

The Audit Committee also approved the Risk-Based Internal Audit Strategic Plan (RBIASP) of the offices under the IAG for CY 2021. For the Financial Audit Department (FAD), the audit activities directed at the support processes are as follows: Procurement Process; Secretariat Services Process; Case Build-up Process; Security and Privacy Guidelines, Policies and Procedures; Strategic Performance Management System; and Rendering of Decisions for Filed Charges. For the Operations Audit Department (OAD), the audit activities directed at the core processes are as follows: Self-earning and Professional Practitioners; Senior Citizen Programs; Appeals of Health Care Providers (HCPs); Benefit Package for SARS-CoV-2 Testing; Hemodialysis Package; and HCP Performance Assessment System. The Task Force IT Audit (TFITA) will audit the New Claims (NClaims) System Web and the PhilHealth Member Account Information System (PMAIS).

Deputy Treasurer Ma. Sharon P. Almanza from the Bureau of the Treasury (the alternate representative of Finance Secretary Carlos F. Dominguez III) currently serves as the chairperson of the AudCom. Board Member Alejandro L. Cabading, CPA (Expert Panel) became the vice chairperson of the Committee in January 2020. The other AudCom members are Dr. Maria Graciela G. Gonzaga (Expert Panel), BGen. Marlene R. Padua (Health Care Providers Sector Representative), and Director Carmencita P. Mahinay and Atty. Ryan S. Lita (Department of Budget and Management). Usec. Roger P. Tong-an (Department of Health) was an AudCom member until November 2020 and was replaced by Asec. Romeo A. Ong.



The tables below show the dates of Audit Committee meetings that were held in CY 2020 and the attendance of each member:

### Audit Committee Meetings Conducted

Number	Date
1	January 28, 2020
2	April 22, 2020
3	May 21, 2020
4	June 17, 2020
5	July 15, 2020
6	September 25, 2020
7	October 28, 2020
8	December 3, 2020

### Attendance of Audit Committee Members

Current Members	Agency/Sector	1/28	4/22	5/21	6/17	7/15	9/25	10/28	12/3	Total
Deputy Treasurer Ma. Sharon P. Almanza	Dept. of Finance/BTr	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Alejandro L. Cabading, CPA	Expert Panel	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Dr. Maria Graciela G. Gonzaga	Expert Panel	✓	✓	✓	✓	✓	✓	✓	✓	8/8
BGen. Marlene R. Padua	Health Care Providers Sector	✓	✓	✓	✓	✓	✓	✓	✓	8/8
Director Carmencita P. Mahinay	Dept. of Budget and Management	✓	✓	✓	✓		✓		✓	6/8
Asec. Romeo A. Ong	Department of Health									0/8

Former Member	Agency/Sector	1/28	4/22	5/21	6/17	7/15	9/25	10/28	12/3	Total
Usec. Roger P. Tong-an	Department of Health		✓			✓				2/8

**Note:** Dark blue fields denote that the member was not yet or no longer on board at the time of the meeting.

