



INTERNAL AUDIT GROUP

INTERNAL SERVICES

Volume 13

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INTERNAL AUDIT GROUP

1. PROCESSING OF REQUEST FOR THE CONDUCT OF SPECIAL AUDIT

Processing of Request for the Conduct of Special Audit for Approval of Audit Committee

Office/Division	Internal Audit Group			
Classification	Simple			
Type of Transaction	G2G - Government to Government			
Who may avail:	Audit Committee Members, President and CEO, and Auditees			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
<ul style="list-style-type: none"> Document-request for the conduct of the special audit. 			Office of the Corporate Secretary, Office of the President and CEO, and Auditees	
INTERNAL CLIENT STEPS	INTERNAL AUDIT GROUP ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE (Position of Supervisor)
1. Audit Committee (AudCom) member/President and CEO/ Auditee requests for the conduct of special audit on a specific area	1.1 Receive the request	None	5 Minutes	Administration Services Assistant (ASA) - C, office of the VP for IAG
	1.2 Assess the request whether the objective and scope fall within the purview of Internal auditing	None	1 hour	Vice-President of IAG
	1.3 Endorse the request to Internal Audit (IA) office concerned	None	5 Minutes	ASA - C, office of the VP for IAG
	1.4 Receive the request and submit to Senior Manager/Head of IA office concerned	None	5 Minutes	Administration Services Assistant (ASA) - C of IAG office concerned
	1.5 Assess the request on the feasibility, i.e., sources of evidences to achieve the envisioned objectives, implications on the audit plans, among others	None	1 hour	Senior Manager

	1.6 Endorse the request to Internal Audit (IA) team concerned	None	5 Minutes	Senior Manager
	1.7 Prepare materials containing recommendations for the Audit Committee, i.e., preliminary objectives, scope, change in the audit plan	None	2 working days	IA Team concerned
	1.8 Review the materials containing recommendations for the Audit Committee	None	2 hours	Chief Auditing Systems Specialist
	1.9 Approve the materials containing recommendations for the Audit Committee	None	30 Minutes	Senior Manager
	1.10 Submit the materials to the IAG - OVP	None	5 minutes	Administration Services Assistant (ASA) - C of IAG office concerned
	1.11 Receive the materials and endorse to the VP for IAG	None	5 Minutes	ASA - C, office of the VP for IAG
	1.12 Include the proposed conduct of Special Audit in the recommended agenda items for the upcoming Audit Committee meeting	None	1 hour	Vice-President of IAG
	1.13 Release the memorandum to the Office of the Corporate Secretary	None	15 minutes	ASA - C, office of the VP for IAG
	1.14 Present the proposal for the conduct of Special Audit to the AudCom depending on the schedule of its meeting	None	1 hour	Senior Manager
2. The Audit Committee approves the proposal for the conduct of Special Audit and/or issues additional directive to IAG	2.1 Comply with the directives of the AudCom	None	*	Vice-President of IAG
	TOTAL	None	2 working days, 7 hours and 15 minutes	
*Proceed to the regular process of internal auditing				

2. REQUEST FOR COPIES OF INTERNAL AUDIT REPORTS AND/OR WORKING PAPERS

This facilitates the request for Internal Audit Report and/or working papers received from internal/external party

Office/Division	Internal Audit Group (IAG)			
Classification	Complex			
Type of Transaction	G2G - Government to Government			
Who may avail:	Auditees, Other Internal (e.g. Corporate Planning Department) and External Clients (Regulatory Agencies, Legislative Bodies, Investigating Bodies, etc.)			
CHECKLIST OF REQUIREMENTS			WHERE TO SECURE	
• Written request to documents			Requesting Parties	
INTERNAL CLIENT STEPS	INTERNAL AUDIT GROUP ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE (Position of Supervisor)
1. Requesting Party submit request to Internal Audit Group (IAG)	1.1 Receive the document request	None	5 Minutes	Administration Services Assistant (ASA) - C, office of the VP for IAG
	1.2 Verify the requested documents if it is under the custody of the IAG.	None	2 Hours	Vice-President (VP) of Internal Audit Group (IAG)
	1.3 Request authority from the PCEO for the release of the requested documents	None	2 Hours	VP of Internal Audit Group (IAG)
	1.3.1 Endorse the request to IAG office concerned upon receipt of approval from PCEO	None	30 Minutes	VP of Internal Audit Group (IAG)
	1.4 Release the document request to IAG office concerned	None	5 Minutes	ASA - C, office of the VP for IAG
	1.5 Receive the request and submit to Senior Manager/Head of IA office concerned	None	5 Minutes	ASA - C of IAG office concerned
	1.6 Direct the Chief Auditing Systems Specialist to facilitate the retrieval of the requested document	None	10 Minutes	Senior Manager
	1.7 Direct the records custodian to retrieve the requested document	None	10 Minutes	Chief Auditing Systems Specialist

	1.8 Retrieve the requested document and reproduce the documents	None	5 Working Days	ASA - C of IAG office concerned
	1.9 Prepare letter or memorandum reply submitting the requested documents to the requesting party	None	2 Hours	Chief Auditing Systems Specialist
	1.10 Review and sign the letter or memorandum reply.	None	1 Hour	Senior Manager
	1.11 Release the letter or memorandum reply and the requested documents to the requesting party.	None	15 Minutes	ASA - C of IAG office concerned
	If the requested documents are not in the custody of IAG.			
	1.12 Prepare the letter or memorandum reply informing the requesting party that the requested documents are not covered in the audit and not in the custody of IAG.	None	2 Hours	VP of Internal Audit Group (IAG)
	1.13 Release the letter or memorandum reply to the requesting party.	None	5 Minutes	ASA - C, office of the VP for IAG
	TOTAL	None	5 Working Days, 10 Hours, 25 Minutes	