



JUN 1 0 2010

DepEd O R D E R
No. **80**, s. 2010

**IMPLEMENTATION OF THE INTERNAL AUDIT SERVICE
IN THE DEPARTMENT OF EDUCATION (DEPED)**

To: Undersecretaries
Assistant Secretaries
Bureau Directors
Directors of Services, Centers and Heads of Units
Regional Directors
Schools Division/City Superintendents
Heads, Public Elementary and Secondary Schools
All Others Concerned

1. Administrative Order No. 70 entitled "Strengthening of Internal Control Systems of Government Offices, Agencies, Government-Owned and Controlled Corporations, including Government Financial Institutions, State Universities and Colleges, and Local Government Units", requires all heads of government offices, agencies, xxx. . . to organize an Internal Audit Service (IAS) in their respective offices".
2. The Department of Budget and Management's (DBM) Notice of Organization, Staffing, and Compensation Action (NOSCA) issued in February 2008, allocated positions and compensation purposely for IAS in DepEd which started operation in January 2009. The IAS reports directly to the Department Secretary and is headed by a Director IV. It consists of two (2) divisions, the Management Audit Division and the Operations Audit Division, each headed by an Internal Auditor V. The full personnel complement of IAS is enclosed.
3. The IAS is an integral part of the DepEd and shall assist in the management and effective discharge of the responsibilities of DepEd, without intruding into the authority and mandate of the Commission on Audit (COA).
4. The internal audit activity shall cover all areas/offices in the Office of the Secretary, bureaus, services, centers, including regional offices, divisions and public elementary and secondary schools and attached agencies under the supervision and control, and/or administrative supervision of DepEd.
5. The internal audit activity encompasses, among others, the appraisal of the adequacy of internal controls, conduct of management audit and evaluation of the results of operations, focusing on control effectiveness of operating systems, and its support service systems.
6. Specifically, the IAS shall:
 - a. advise the Department Secretary on all matters relating to management and control and operations audits;




- b. conduct management and operations performance audits of functions, programs, projects, activities with outputs, and determine the degree of compliance with their mandates, policies, government regulations, established objectives, systems, and procedures/processes and contractual obligations;
- c. review and appraise systems and procedures, organizational structures, asset management practices, financial and management records, reports and performance standards such as budgets and standard costs;
- d. analyze and evaluate management deficiencies and assist top management by recommending realistic courses of action; and
- e. perform such other related duties and responsibilities as may be assigned or delegated by the Secretary, or as may be required by law.

7. The IAS shall not be responsible for or be required to participate in procedures which are essentially part of regular operating activities or in operations which are the primary responsibility of another unit in the organization. It shall be detached from all functions of routine operation in character.

8. In the performance of their functions, the internal auditors shall be provided full access to pertinent records and documents relative to the scope of the audit activity. The internal auditors should be able to exercise independence to render impartial and unbiased judgments essential to the proper conduct of the audit. Full cooperation of officials and staff, therefore, of offices or schools being audited shall be required.

9. Immediate dissemination of and compliance with this Order is directed.


MONA D. VALISNO
Secretary

Encl.:
As stated

Reference:
None

To be indicated in the Perpetual Index
under the following subjects:

BUREAUS & OFFICES
LEGISLATION
OFFICIALS
SERVICE

(Enclosure to DepEd Order No. 80, s. 2010)

**DepEd CENTRAL OFFICE
INTERNAL AUDIT SERVICE
PERSONNEL COMPLEMENT**

Office of the Director		
Dir. Milagros T. Talinio	-	Director IV
Ms. Ofelia N. Ramos	-	Administrative Assistant III
Mr. Renato G. Balbidas	-	Administrative Aide III

Management Audit Division		
Ms. Buena B. Wagan	-	Internal Auditor V
Ms. Leonila G. Flores	-	Internal Auditor IV
Ms. Heidi C. Sales	-	Internal Auditor III
Ms. Ruth G. Garcia	-	Internal Auditor II
Mr. Rodolfo E. Yaba	-	Internal Auditor I
Mr. Leonardo A. Guledew	-	Internal Auditor I
Mr. Carmelito C. Novicio	-	Internal Auditing Assistant

Operations Audit Division		
Mr. Manuel B. Cabalejo	-	Internal Auditor V
Mr. Emilio Q. Agamanos, Jr.	-	Internal Auditor IV
Ms. Elisa A. Cruz	-	Internal Auditor III
Mr. Gerardo E. Carillo, III	-	Internal Auditor II
Mr. Rolly V. Soriano	-	Internal Auditor I
Ms. Rozelyn M. Buyucan	-	Internal Auditor I
Ms. Emma G. Alojipan	-	Internal Auditing Assistant