



APR 20 2009

DepED MEMORANDUM

No. **171**, s. 2009

ORIENTATION ON INTERNAL CONTROLS AND INTERNAL AUDIT FUNCTIONS

To: **Regional Directors**
Schools Division/City Superintendents
All Others Concerned

1. The Department of Education (DepED) has instituted the creation of the Internal Audit Service (IAS) pursuant to EO 292 or the "Administrative Code of 1987", AO 278, s. 1992, AO 70, s. 2003, DBM Budget Circular No. 2004-04, DBM-CSC Joint Resolution No. 1, dated May 12, 2006 in relation to PD 898, PD 1445 as amended and existing jurisprudence.

2. Further, the Department of Budget and Management (DBM) with a technical assistance from AUSAID thru the Philippines-Australia Partnership for Economic Governance Reforms (PEGR) has formulated the National Guidelines on Internal Control Standards (NGICS) and implemented under DBM Circular Letter No. 2008-8 dated October 23, 2008.

3. In this regard, an Orientation on Internal Control and Internal Audit Functions will be conducted by consultants engaged by PEGR and IAS personnel on the following dates and venues:

Cluster	Regions	Date	Venue
I	I, II, III, IV-B, V and CAR	May 8, 2009	Teachers Camp, Baguio City
II	IV-A, NCR, VI, VII and VIII	May 14, 2009	Ecotech, Lahug, Cebu City
III	IX, X, XI, XII, CARAGA and ARMM	May 15, 2009	Ecotech, Lahug, Cebu City

4. Participants to the orientation are Regional Directors, Regional Finance Officers, Regional Accountants, Regional Budget Officers, and Schools Division/City Superintendents.

5. Further, this Office reiterates compliance to DepED Order No. 71, s. 2008 on the posting of the most utilized processes or services (system/process flowchart) and organization chart as mandated by Administrative Order No. 241, s. 2008 or the IRR of R.A. No. 9485 (Anti-Red Tape Act of 2007) to promote customer satisfaction and improve service delivery.

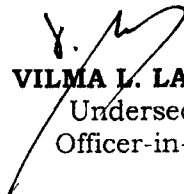
6. Participants must submit organization chart and system/process flowcharts to the Secretariat in hard and soft copy during this orientation. These would provide valuable inputs in instituting internal controls at all levels and in determining key areas for improvement.

7. Travel expenses and accommodation of participants shall be charged against local funds subject to the usual accounting and auditing rules and regulations. Enclosed is the list of divisions included for each region for ready reference.

8. Travel expenses and other allowable expenses of IAS officials and staff for the orientation such as, but not limited to, per diem, board and lodging, honoraria for resource speakers, consultants, and facilitators, supplies and materials, communication and freight expenses shall be chargeable against EPIP funds.

9. For more inquiries and confirmation of attendance, please contact Ms. Ruth Garcia or Mr. Gerardo Carrillo III at tel. nos. (02) 706-5663 or (02) 706-5664 or at cellphone no. 0919-2509984 or 0918-3282759.

10. Immediate and wide dissemination of this Memorandum is desired.


VILMA L. LABRADOR
Undersecretary
Officer-in-Charge

Encl.:
As stated

Reference:
None
Allotment: 1 - (D.O. 50-97)

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

OFFICIALS
SEMINARS

List of Participants
Orientation on Internal Controls and Internal Audit Functions

Region/Division	Regional Director	Schools Division Superintendent	Regional Finance Officer	Regional Accountant	Regional Budget Officer	TOTAL
Region No. 1	1	13	1	1	1	17
1 Dagupan City		1				
2 Ilocos Norte		1				
3 Ilocos Sur		1				
4 La Union		1				
5 Laoag City		1				
6 Pangasinan I		1				
7 Pangasinan II		1				
8 San Carlos City		1				
9 Urdaneta City		1				
10 Candon City		1				
11 Alaminos City		1				
12 San Fernando City		1				
13 Vigan City		1				
Region No. 2	1	8	1	1	1	12
1 Batanes		1				
2 Cagayan		1				
3 Isabela		1				
4 Nueva Vizcaya		1				
5 Quirino		1				
6 Tuguegarao City		1				
7 Cauayan City		1				
8 Santiago City*		1				
Region No. III	1	17	1	1	1	21
1 Angeles City		1				
2 Aurora		1				
3 Bataan		1				
4 Bulacan		1				
5 Cabanatuan City		1				
6 Nueva Ecija		1				
7 Olongapo City		1				
8 Pampanga		1				
9 Tarlac		1				
10 Zambales		1				
11 Balanga City		1				
12 Gapan City		1				
13 Malolos City		1				
14 San Fernando City		1				
15 San Jose Del Monte City		1				
16 Tarlac City		1				
17 Muñoz Science City		1				
Region No. IV-A	1	14	1	1	1	18
1 Batangas		1				
2 Batangas City		1				
3 Cavite		1				
4 Cavite City		1				
5 Laguna		1				
6 Lipa City		1				
7 Lucena City		1				
8 Quezon		1				
9 Rizal		1				
10 San Pablo City		1				
11 Antipolo City		1				
12 Calamba City		1				
13 Tanauan City		1				
14 Sta. Rosa City		1				
Region No. IV-B	1	7	1	1	1	11
1 Marinduque		1				

List of Participants
Orientation on Internal Controls and Internal Audit Functions

Annex 1

Region/Division	Regional Director	Schools Division Superintendent	Regional Finance Officer	Regional Accountant	Regional Budget Officer	TOTAL
2 Occidental Mindoro		1				
3 Oriental Mindoro		1				
4 Palawan		1				
5 Puerto Princesa City		1				
6 Romblon		1				
7 Calapan City		1				
Region No. V	1	13	1	1	1	17
1 Albay		1				
2 Camarines Norte		1				
3 Camarines Sur		1				
4 Catanduanes		1				
5 Iriga City		1				
6 Legaspi City		1				
7 Masbate		1				
8 Naga City		1				
9 Sorsogon		1				
10 Ligao City		1				
11 Masbate City		1				
12 Sorsogon City		1				
13 Tabaco City		1				
Region No. VI	1	17	1	1	1	21
1 Antique		1				
2 Aklan		1				
3 Bacolod City		1				
4 Bago City		1				
5 Cadiz City		1				
6 Capiz		1				
7 Guimaras		1				
8 Iloilo		1				
9 Iloilo City		1				
10 Kabankalan City		1				
11 La Carlota City		1				
12 Negros Occidental		1				
13 Roxas City		1				
14 Sagay City		1				
15 San Carlos City		1				
16 Silay City		1				
17 Passi City		1				
Region No. VII	1	19	1	1	1	23
1 Bohol		1				
2 Cebu		1				
3 Cebu City		1				
4 Dumaguete City		1				
5 Lapu-Lapu City		1				
6 Mandaue City		1				
7 Negros Oriental		1				
8 Siquijor		1				
9 Toledo City		1				
10 Talisay City		1				
11 Bais City		1				
12 Bayawan City		1				
13 Danao City		1				
14 Tagbilaran City		1				
15 Tanjay City		1				
16 Bogo City*		1				
17 Carcar City*		1				
18 Guihulngan City*		1				
19 Naga City*		1				
Region No. VIII	1	13	1	1	1	17

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Region/Division	Regional Director	Schools Division Superintendent	Regional Finance Officer	Regional Accountant	Regional Budget Officer	TOTAL
1 Biliran		1				
2 Calbayog City		1				
3 Eastern Samar		1				
4 Leyte		1				
5 Northern Samar		1				
6 Ormoc City		1				
7 Samar (Western)		1				
8 Southern Leyte		1				
9 Tacloban City		1				
10 Maasin City		1				
11 Baybay City*		1				
12 Borongan City*		1				
13 Catbalogan City*		1				
Region No. IX	1	8	1	1	1	12
1 Dapitan City		1				
2 Dipolog City		1				
3 Pagadian City		1				
4 Zamboanga City		1				
5 Zamboanga del Norte		1				
6 Zamboanga del Sur		1				
7 Zamboanga Sibugay		1				
8 Isabela City		1				
Region No. X	1	13	1	1	1	17
1 Bukidnon		1				
2 Cagayan de Oro City		1				
3 Camiguin		1				
4 Iligan City		1				
5 Gingoog City		1				
6 Lanao del Norte		1				
7 Misamis Occidental		1				
8 Misamis Oriental		1				
9 Ozamis City		1				
10 Oroquieta City		1				
11 Tangub City		1				
12 Valencia City		1				
13 El Salvador City*		1				
Region No. XI	1	10	1	1	1	14
1 Compostela Valley		1				
2 Davao City		1				
3 Davao del Norte		1				
4 Davao del Sur		1				
5 Davao Oriental		1				
6 Digos City		1				
7 Panabo City		1				
8 Tagum City		1				
9 Samal City		1				
10 Mati City*		1				
Region No. XII	1	9	1	1	1	13
1 Cotabato		1				
2 Cotabato City		1				
3 General Santos City		1				
4 Sarangani		1				
5 South Cotabato		1				
6 Sultan Kudarat		1				
7 Koronadal City		1				
8 Kidapawan City		1				
9 Tacurong City		1				
CARAGA Administrative Region	1	9	1	1	1	13
1 Agusan del Norte		1				

List of Participants
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Annex 1

Region/Division	Regional Director	Schools Division Superintendent	Regional Finance Officer	Regional Accountant	Regional Budget Officer	TOTAL
2 Agusan del Sur		1				
3 Butuan City		1				
4 Siargao		1				
5 Surigao City		1				
6 Surigao del Norte		1				
7 Surigao del Sur		1				
8 Bislig City		1				
9 Dinagat Islands*		1				
CORDILLERA ADMINISTRATIVE REGION (CAR)	1	7	1	1	1	11
1 Abra		1				
2 Apayao		1				
3 Baguio City		1				
4 Benguet		1				
5 Ifugao		1				
6 Kalinga		1				
7 Mt. Province		1				
NATIONAL CAPITAL REGION (NCR)	1	15	1	1	1	19
1 Caloocan City		1				
2 Las Piñas City		1				
3 Makati City		1				
4 Malabon City - Navotas City		1				
5 Mandaluyong City		1				
6 Manila		1				
7 Marikina City		1				
8 Muntinlupa City		1				
9 Paranaque City		1				
10 Pasay City		1				
11 Pasig City		1				
12 Quezon City		1				
13 Taguig City - Pateros		1				
14 Valenzuela City		1				
15 San Juan City*		1				
AUTONOMOUS REGION IN MUSLIM MINDANAO (ARMM)	1	11	1	1	1	15
1 Lanao del Sur II-A		1				
2 Lanao del Sur II-B		1				
3 Lanao del Sur I-A		1				
4 Lanao del Sur I-B		1				
5 Maguindanao		1				
6 Sulu I		1				
7 Sulu II		1				
8 Tawi-Tawi		1				
9 Basilan		1				
10 Marawi City		1				
11 Shariff Kabunsuan		1				
Grand Total						271

* interim divisions