



INTERNAL AUDIT SERVICE UNIT

Pillar / Strategic Objective	INSTITUTE-LEVEL KEY PERFORMANCE INDICATORS	PERFORMANCE												FUND 01 (GAA)		FUND 05
		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter					
		Target	Actual	Remarks	Target	Actual	Remarks	Target	Actual	Remarks	Target	Actual	Remarks	Tier 1 On-going/ Operational PAPs	Tier 2 New PAPs	Regular Income
Program	Project / Activity (PPAs)															
I 5-YEAR DEVELOPMENT PLAN																
Pillar 5: GOVERNANCE. Mission-driven and technology-enabled governance for operational excellence																
a. Strengthen and develop human capital																
	3 Percentage of administrative staff completing trainings				50%	50%	PFMCP- G. MAJUMOT				50%			150,000.00		
f. Optimize use of University resources																
	1 Annual budget utilization rate	20%	1%	On-going procurement	50%	6%	on going procurement	75%			90%					
II CORE FUNCTION																
A OFFICE PERFORMANCE COMMITMENT																
1. STRATEGIC AND ANNUAL PLANNING		1.1 Conduct of a Baseline Assessment of the Internal Control System (BAICS)														
		50%	0	waiting the DBM to conduct BAICS	50%	50%										
		2	0	waiting the DBM to conduct BAICS	2	2										
		2	6	waiting the DBM to conduct BAICS	2	2										
2. AUDIT ENGAGEMENT PLANNING		2.1 Development of the Annual Work Plan														
		1	1	Accomplished	2	4	prepared 4 audit activities									
3. AUDIT EXECUTION		3.1 Conduct of Entry Conference														
		1	1	Accomplished												
		3.2 Conduct of Compliance Audit by evaluating the University's adherence to established laws, standards, regulations, policies, or procedures														

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Program	Project / Activity (PPAs)															
	A. Number of gathered and analyzed evidences, compare the conditions with criteria, determine the probable cause.	2	2	Accomplished	2	2		2			2					
	B. Number of working papers prepared efficiently.	2		No working paper prepared	2	2		2			2					
	3.3 Conduct of Management Audit by evaluating the efficiency and effectiveness of internal control systems of the University															
	A. Number of gathered and analyzed evidences, compare the conditions with criteria, determined the root cause.	2	1	On-going audit on off-campus activities	2	0	on going audit	2			2					
	B. Number of root cause analysis conducted.	1	1	Accomplished				1								
	C. Number of working papers prepared efficiently.	2	1	On going audit on off-campus activities	2	0	on going audit	2			2					
	3.4 Conduct of Operation Audit focused on specific University's operations to assess efficiency and effectiveness, ethicalness, and economicalness.															
	A. Number of gathered and analyzed evidences, compare the conditions with criteria, determined the root cause.	2	2	Accomplished	2	0	on going audit	2			2					
	B. Number of root cause analysis conducted.	1	0	No working paper prepared				1								
	C. Number of working papers prepared efficiently.	2	0	No working paper prepared	2	0	on going audit	1			2					
	3.5 Conduct of Special Audit (requested by the Head of Agency)															
	A. Number of gathered and analyzed evidences	2	2	Accomplished	2	1	ICT CONTROL SYSTEM	2			2					
	B. Number of working papers prepared efficiently.	2	2	Accomplished	2	1		2			2					
	3.6 Conduct of Exit Conference															
	A. Conduct of exit conference to the management and responsible persons.										1					
4. AUDIT REPORTING	4.1 Communicate the findings, assessments, and recommendations resulting from an internal audit to the Head of Agency and other stakeholders within the University															
	A. Number of audit findings issued every quarter.	2	2	Accomplished	2	2		2			2					
	B. Number of proper and efficient audit recommendations issued	2	2	Accomplished	2	2		2			2					
	C. Percentage of annual internal audit report submitted to the Head of Agency on time.										100%					

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Program	Project / Activity (PPAs)																		
5. AUDIT FOLLOW-UP	5.1 Ensure that management has taken appropriate and timely action to address the findings and recommendations identified in previous internal audit reports.																		
	A. Number of validated approved internal audit findings and recommendations.	1	1	Accomplished	1	1		1			1								
	B.Percentage of resolved non-implementation/ inadequate implementation of audit recommendations	20%	20%	Accomplished	20%	20%		20%			20%								
	C. Percentage of audit follow-up report submitted to the Head of Agency on time.	20%	20%	Accomplished	20%	20%		20%			20%								
	D. Percentage of monitored compliance to prior years Audit Observation Memorandum (AOM)	40%	40%	Accomplished	40%	20%													
6. OTHER REPORTORIAL COMPLIANCE	6.1 Consistently prepared and submitted minimal or error-free reports a day before the designated deadline																		
	A. Submission of Articles for the Annual Report on time	100%	100%	Accomplished															
	B. Submission of OPCR and IPCRs on time	100%	100%	Accomplished				100%											
	C. Submission of WFP Proposals on time				100%	100%					100%								
	D. Submission of Revised WFP (based on NEP Level) on time				100%	100%					100%								
	E. Submission of Accomplishments of OPCR and IPCRs on time	100%	100%	Accomplished				100%											
	F. Submission of Quarterly Accomplishments of WFP on time	100%	100%	Accomplished	100%	100%		100%			100%								
	6.2 Preparation of document procedure manual (DPM) for internal auditing																		
	A. Percentage of the processes of internal audit are documented correctly.				20%	0%	move to 3rd quarter				20%								
7. HUMAN RESOURCE DEVELOPMENT	7.1 Professionalizing the Internal Audit Services														24,000.00				
	A. Number of Internal Audit Staff trained to practice in accordance with standards and RPGIAM				2	2	g. majumot & L. Manan	1											
	B. Number of hours spent for the office brainstorming / discussion on RPGIAM	12	12	Accomplished	12	12		12			12								
	7.2 Implement a continuing educational program and capability building strategy for the internal auditors to improve technical knowledge and compliance level as well as improved working relationship among the stakeholders.														100,000.00				

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	A. Number of hours spent for the re-echoing of the seminars/trainings/ Conference attended relevant to IASU function: COA, DBM, CSC, GPPB, AGIA, PICPA, PAGBA and other agencies	2	2	Accomplished	3	8		2			3					
	B. Percentage of improvements successfully implemented based on the seminars/trainings/ conference attended				100%	100%					100%					
	C. Number of submitted and approved terminal reports for benchmarking / strategic planning / office assessment				1	1		1								
8. OFFICE PHYSICAL IMPROVEMENT/ REHABILITATION	8.1 Operational continuity and comfortable working space													5,000.00		
	A. Identify the areas for repair and submit request to PPD on time	100%	100%	Accomplished				100%								
	8.2 Optimization of internal auditors efficiency by upgrading equipment and furniture of the office.															
	A. Number of upgraded office equipment				1	0	move to 3rd quarter	1						50,000.00		
	B. Number of upgraded furnitures and fixtures				1	0	move to 3rd quarter	1						50,000.00		
	C. Number of upgraded ICTC Equipment				1	0	move to 3rd quarter							50,000.00		
	D. Number of replaced outdated/ broken/ fully depreciated equipment or furnitures and fixtures	1	1	Accomplished				1								
	8.3 Adequacy of supplies and inventories for the smooth functioning of various processes within the office															
	A. Percentage of procured and delivered office supplies and other supplies base on the PPMP															
	A.1 Office Supplies				20%	0%	on going procurement	60%			100%			25,000.00		
	A.2 Other Supplies and Materials	20%	0%	On-going procurement	50%	0%	on going procurement	100%						10,000.00		
	B. Percentage of procured and delivered semi-expendable inventories base on the PPMP				50%	0%	on going procurement	75%			100%					
III SUPPORT FUNCTIONS																
	1. Attendance to various university activities as an observer															
	A. Number of observation report submitted after attendance to Auction Sale		1	Attended on 3/5/2024	1	0	no invitation				1					
	B. Number of observation report submitted after attendance to Physical Inventory Count		1	Attended on IPAG inventory							2					

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	C. Number of observation report submitted after attendance to BAC Meetings	1	0	No invitation received by the office	1	0	no invitation	1			1					
GRAND TOTAL														464,000.00	-	

Prepared by:

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