

Audit Engagement Title: Procurement Process and Reporting System: Enhancing Transparency and Accountability

Audit Engagement No.:

M **A** - **2** **5** - **0** **7** - **0** **0** **1**

Internal Control Checklist/Questionnaire

Control Statement		Yes	No		Remarks (Cite and provide reference documents)
			Gap	CC¹	
CONTROL ACTIVITIES					
1. Control Objective: To ensure public resources are safeguarded and operations are in compliance with laws, rules, and regulations.					
1.1.	The Office/Unit maintains an approved and current operational organizational chart.	√			
1.2.	The organizational chart clearly defines lines of authority and responsibility.	√			
1.3.	The functions in the Office/Unit are well defined to better understand the objectives and responsibilities of each: <ul style="list-style-type: none">• unit;• personnel<ul style="list-style-type: none">○ permanent○ Job Order personnel	√			
1.4.	The authority and responsibility for the Agency’s procurement, are adequately delegated by the HoA to the concerned officials and personnel.	√			
1.5.	The delegation is in writing.	√			
1.6.	The Office/Unit has policies and control measures on the following: <ul style="list-style-type: none">a. Delegation of authority and supervision;b. Segregation of functions for processing, reviewing, recording, custody and approval;c. Access to resources and records;d. Completeness and integrity of transaction documents and reports;e. Verification of transactions;f. Report preparation, submission, and monitoring;g. Reconciliation of records and data.	√			
1.7.	The Office/Unit adapts/implements policies and control measures on the following: <ul style="list-style-type: none">a. Delegation of authority and supervision;b. Segregation of functions for processing, reviewing, recording, custody and approval;c. Access to resources and records;d. Completeness and integrity of transaction documents and reports;e. Verification of transactions;f. Report preparation, submission, and monitoring; andg. Reconciliation of records and data	√			

¹ *Compensating Control - refers to alternative mechanisms that are put in place to satisfy the requirement of the control.*

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1.8.	There is an established procedure on the procurement functions showing in detail the delegation of responsibility and/or authority for each phase.	√			
1.9.	The number of plantilla positions is sufficient to meet personnel requirements of the Office.		√		
1.10.	There is an alternate officer authorized to sign/approve transactions in the absence of the primary authorized signatory.	√			
1.11.	The officers and employees in charge of the processing, review and evaluation of documents are made liable for errors or misrepresentations committed.	√			
1.5	The members of the Bids and Awards Committee (BAC) Secretariat perform administrative support to the BAC and the Technical Working Group (TWG) involved in the procurement process.	√			
1.12.	The following duties are performed separately by different individuals: <ul style="list-style-type: none"> ● BAC Secretariat ● Inventory <ul style="list-style-type: none"> ○ Office supplies and materials ○ Office/IT equipment ○ Transportation ○ Furniture and fixtures ○ Other supplies and material, and equipment ● Inspection ● Disposal 	√			
1.13.	The Office/Unit takes appropriate measures to promote transparency and accountability in the management of public finances.	√			
1.14.	The Office/Unit/Procurement Focal (PF) strictly adheres to procurement policies and guidelines: <ul style="list-style-type: none"> ● RA 9184 - January 2024 to February 2025 transactions ● RA 12009 - March 2025 to present transactions 	√			
1.15.	The Office/PF utilizes the Government - Electronic Procurement System (G - EPS)	√			
1.16.	The Office/Unit/PF sticks to the approved Annual Procurement Plan (APP).	√			
	All procurements are within the approved budget.	√			
1.17.	Effective mechanisms are established to monitor the following: <ul style="list-style-type: none"> ● Project Procurement and Monitoring Plan (PPMP)/ Annual Procurement Plan (APP); ● Request and Issue Slip (RIS); ● Purchase Requests (PRs) submitted by the end-user; ● Posting of Requests for Quotation (RFQs) in the PhilGEPS; ● Purchase Order (PO)/Job Order(JO); ● Delivery of Goods/Services; ● Inventory Custodian Slip (ICS)/ Property Acknowledgment Receipt (PAR) ; ● Inventory of properties issued to Personnel; ● Inventory of supplies issued to offices; ● Submission of reports; and ● All other relevant procurement documents. 	√			

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1.18.	There is an agency policy regarding operating practices, conflict of interest, and code of conduct established and communicated.	√			
1.19.	All employees were made aware that all forms of fraudulent acts against the agency and its clients will result in administrative and/or criminal investigations.	√			
1.20.	The Office/Unit adopts innovative programs which provide motivation to officials and employees in raising the level of observance of public ethical standards.	√			
1.21.	The Office/Unit promotes the primacy of public interest over personal interest in the performance of duties.	√			
1.22.	The Office/Unit/PF maintains files of names and specimen signatures and initials of all persons authorized: a) to process transactions b) to approve transactions	√			
RISK ASSESSMENT					
1.23.	The Office/Unit identifies, analyzes, and evaluates relevant risks to the achievement of the control objectives and determines the appropriate response.	√			
2. Control Objective: To ensure that the procurement processes are initiated/ performed and approved by authorized individuals and in accordance with the existing guidelines.					
2.1	The APP is checked against the budget prior to its approval.	√			
2.2	All purchase requests are verified/checked against the approved APP.	√			
2.3	All procurement documents are approved by the authorized officials from the requesting office.	√			
2.4	All procurement documents are checked and reviewed for proper action/disposition.	√			
2.5	All procurement documents are checked and reviewed for accuracy and completeness.	√			
2.6	All procurement documents are acted promptly upon receipt.	√			
2.7	All procurement documents are numerically controlled, if applicable.	√			
2.8	All procurement documents are approved by the authorized approving official/authority.	√			
2.9	The Procurement Monitoring Report (TESDA-OP-AS-04-F05) is updated.	√			
3. Control Objective: To ensure that payments are approved by authorized individuals and in accordance with the existing guidelines.					
3.1	All payments are approved by the authorized individual.	√			
3.2	All payments are complete with supporting documents.	√			
3.3	All payments are checked and reviewed for accuracy.	√			
3.4	All payments are properly obligated.	√			
3.5	All Disbursement Vouchers (DVs) and supporting documents are timely submitted to the Accounting Division/ Unit for payment.	√			
3.6	There is an established Process Cycle Time for the preparation and submission of payment documents.	√			
4. Control Objective: To ensure that relevant information relating to the procurement process is communicated to and accessed by authorized individuals and in accordance with the existing guidelines.					

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	The Office/Unit/PF maintains records of all pertinent procurement documents.	√			
4.1	Effective mechanisms are established to ensure that issued policies relative to the procurement processes are properly communicated.	√			
4.2	Relevant information is identified, captured and communicated in a form and timeframe that enables a personnel to carry out internal controls and other responsibilities.	√			
4.3	Communication flows down, across, and up the organization, throughout all components and the entire structure.	√			
5. Control Objective: To ensure adherence to managerial policies.					
5.1	The review of transactions and internal controls are conducted by management on an on-going basis to properly monitor adherence to prescribed policies and procedures.	√			
5.2	The Commission on Audit is part of the delivery, inventory, and disposal of properties, plant, and equipment and all other transactions requiring the presence of a COA representative.	√			
5.3	The findings of the COA auditors are given due consideration in the crafting of internal procurement policies, processes, and procedures.	√			
5.4	The findings of the COA auditors are given due consideration in the: 1. crafting of internal procurement policies, processes, and procedures; and 2. properly implemented.	√			

Accomplished by:

Signature: 

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Office: TESDA PO Sorsogon

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