Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF CARRASCAL

Office of the Sangguniang Bayan

April 07, 2026

MR. EDGAR G. PEREZ II, LLB
Provincial Secretary
Sangguniang Panlalawigan
Tandag City, Surigao del Sur

TANGGAPAN NG SANGGUNIANG PANLALAWIGAN
RECEIVED
DATE: 4/8/26
BY: [signature]
TIME: 11:55 am
TANDAG CITY, SURIGAO DEL SUR

Sir:

Greetings of peace and goodwill!

We are forwarding herewith **Ordinance No. 01, Series of 2026** *"An Ordinance Amending Ordinance No. 11, Series of 2020, Entitled "An Ordinance Creating the Internal Audit Service Office in the Municipality of Carrascal, Surigao del Sur." by providing for the Organizational Structure, Staffing Pattern, and Duties and Functions of the Internal Audit Service Office, and for other purposes."*

Its contents are self-explanatory, and the foregoing is duly transmitted for your review, evaluation, and appropriate action.

We trust that this will merit your kind consideration.

Very truly yours,

CHESTER A. AZARCON
Secretary to the Sanggunian

POSTED

SB BULLETIN BOARD

MAYOR'S OFFICE BULLETIN BOARD

CARRASCAL PUBLIC MARKET

April 07, 2026

CHESTER A. AZARCON
Secretary to the Sanggunian

EXCERPT FROM THE MINUTES OF THE 24TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON JANUARY 19, 2026 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

HON. VICENTE H. PIMENTEL III
Municipal Vice Mayor
Presiding Officer

Regular Members

Hon. John Angelo T. Arreza, CE
Hon. Romen R. Intano
Hon. Richard L. Hotchkiss
Hon. Chito O. Eliot
Hon. Jessie James T. Valle
Hon. Keith Vincent P. Pimentel
Hon. Oliver Han D. Villarosa
Hon. Arnel C. Sunico

Ex-Officio Members

Hon. Carmelita V. Correos - LNMB
Hon. Kidd Elijah P. Pebojot - SK Federation President

ON LEAVE: Hon. Datu Dennis H. Dagno - IPMR

ORDINANCE NO. 01, SERIES OF 2026

"AN ORDINANCE AMENDING ORDINANCE NO. 11, SERIES OF 2020, ENTITLED "AN ORDINANCE CREATING THE INTERNAL AUDIT SERVICE OFFICE IN THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR," BY PROVIDING FOR THE ORGANIZATIONAL STRUCTURE, STAFFING PATTERN, AND DUTIES AND FUNCTIONS OF THE INTERNAL AUDIT SERVICE OFFICE, AND FOR OTHER PURPOSES."

INTRODUCED BY:
HONORABLE JESSIE JAMES T. VALLE

"**WHEREAS,** Ordinance No. 11, s. 2020 created the Internal Audit Service Office (IASO) of the Municipality of Carrascal in compliance with Administrative Order No. 70 (s. 2003) and relevant Commission on Audit issuances;

"**WHEREAS,** the same ordinance did not expressly provide a detailed organizational structure, staffing pattern, and corresponding duties and responsibilities of the Internal Audit Service Office;

"**WHEREAS,** the Municipal Mayor, in a letter dated January 8, 2026, respectfully requested the Sangguniang Bayan to enact an ordinance amending Ordinance No. 11, s. 2020 to include the organizational structure, staffing pattern, and duties and functions of the Internal Audit Service Office, and to rename the position title of the Department Head to conform with Civil Service Commission standards; and

"**WHEREAS,** the Sangguniang Bayan finds the proposed amendments necessary to strengthen internal control mechanisms, ensure accountability, and maintain consistency with CSC-approved position titles and qualification standards.

" NOW THEREFORE "

Be it enacted, as it is hereby enacted by the Sangguniang Bayan of the Municipality of Carrascal, Surigao del Sur, in session assembled:

SECTION 1. *Amendment of Section 5.* Section 5 of Ordinance No. 11, s. 2020 is hereby amended to read as follows:

"**SECTION 5. ORGANIZATIONAL STRUCTURE AND STAFFING PATTERN.** The Internal Audit Service Office (IAS) shall have the following organizational structure and staffing pattern, subject to existing Civil Service Commission, Department of Budget and Management, and Commission on Audit rules and regulations:

1. **Municipal Government Department Head I**
   (Municipal Internal Audit System Officer) – SG 24
2. **Internal Auditor II** – SG 15
3. **Internal Auditor I** – SG 11
4. **Internal Auditing Assistant** – SG 8
5. **Administrative Aide II (Messenger)** – SG 2

The Internal Audit Service Office shall be directly under the Office of the Municipal Mayor and shall maintain functional independence in the performance of its audit duties."

SECTION 2. *Insertion of New Sections.* A new section is hereby inserted after Section 5, to be designated as **Section 5-A** and **5-B,** which shall read as follows:

"**SECTION 5-A. DUTIES AND FUNCTIONS OF THE INTERNAL AUDIT SERVICE OFFICE.** The Internal Audit Service Office shall perform the following duties and functions:

I. MUNICIPAL GOVERNMENT DEPARTMENT HEAD I
(Municipal Internal Audit System Officer)
SG 24

1. Ensures the efficient and effective operation of the internal audit function;
2. Develops strong professional relationships with the Local Chief Executive and key stakeholders;
3. Leads the development of the internal audit strategic plan and annual work plan that outlines the objectives, priorities, and proposed internal audit plan;
4. Liaises with other policy and regulatory bodies in developing internal audit plans for review and approval by the Local Chief Executive.

II. *INTERNAL AUDITOR II*
SG 15

1. Drafts audit plans and reports for review of the immediate supervisor;
2. Discusses research findings with the audit team leader;
3. Follows-up actions to determine if audit recommendations have been carried out;
4. Performs comprehensive auditing work; and
5. Does other functions as per instruction by the immediate supervisor or Local Chief Executive.

III. *INTERNAL AUDITOR I*
SG 11

1. Performs comprehensive auditing work;
2. Discuss audit findings with the audit team leader or immediate superior;
3. Follow-up actions if the audit recommendations have been implemented; and
4. Does other related works as may be directed by the immediate supervisor.

IV. *INTERNAL AUDITING ASSISTANT*
(SG 8)

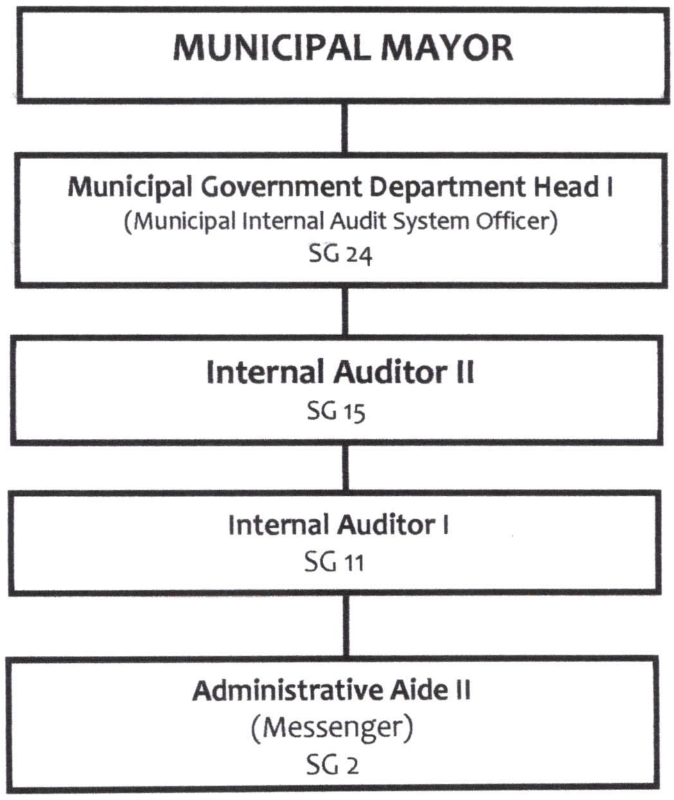
1. Maintain internal audit records;
2. Provide support to the LGUs anti-fraud program;
3. Provide support to internal auditors in the conduct of internal audit;
4. Keep confidentiality of information; and
5. Perform such other related task assigned by the immediate Supervisor or Local Chief Executive.

V. *ADMINISTRATIVE AIDE I*
(Messenger)
SG 2

1. Distributes communications, circulars, memos, office orders and other correspondence assigned by the immediate supervisor or Local Chief Executive;
2. Deliver vouchers and payroll to the concerned office;
3. Records and files incoming and outgoing communications; and
4. Does other functions as per instruction by the immediate supervisor or Local Chief Executive.

"**SECTION 5-B. *Amended Organizational Structure.*** The Internal Audit Service Office shall have the following amended organizational structure:

<u>INTERNAL AUDIT SERVICE OFFICE</u>



SECTION 3. *Position Title Harmonization.* All references in existing ordinances, issuances, and documents to the position "Municipal Government Department Head (Internal Auditor)" are hereby deemed amended to read as "Municipal Government Department Head I (Municipal Internal Audit System Officer)", without change in salary grade.

SECTION 4. *Non-Impairment Clause.* All other provisions of Ordinance No. 11, s. 2020 not inconsistent with this Ordinance shall remain valid and effective.

SECTION 5. *Repealing Clause.* All ordinances, rules, and regulations inconsistent herewith are hereby repealed or modified accordingly.

SECTION 6. *Effectivity.* This Ordinance shall take effect upon approval and compliance with applicable publication and posting requirements.

DONE this 19th day of January, 2026 at Carrascal, Surigao del Sur.

CERTIFIED TRUE AND CORRECT:

CHESTER A. AZARCON
Secretary to the Sanggunian

ATTESTED AND CERTIFIED TO BE DULY ADOPTED:

VICENTE H. PIMENTEL III
Municipal Vice Mayor, Presiding Officer

APPROVED:

JOSEPH L. URGEL
Municipal Mayor

Republic of the Philippines
PROVINCE OF SURIGAO DEL SUR
MUNICIPALITY OF CARRASCAL

Office of the Sangguniang Bayan

EXCERPTS FROM THE MINUTES OF THE 26TH REGULAR SESSION OF THE SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON JULY 20, 2020 AT THE LEGISLATIVE SESSION HALL.

Present:

HON. JESSIE JAMES T. VALLE
Municipal Vice Mayor
Presiding Officer

SB MEMBERS

Hon. Romen R. Intano	Hon. Richard L. Hotchkiss
Hon. Celso P. Azarcon	Hon. Orestes B. Arreza, Jr.
Hon. Adeline A. Sugian	Hon. Chito O. Eliot
Hon. Rodel R. Arreza, CE	Hon. Florida R. Coma
Hon. Juden P. Arreza	Hon. Charlimyne G. Intano - LNMB
SK Federation President	Hon. Ryan B. Huniog
	IPMR

Absent: N o n e

ORDINANCE NO. 11, S. 2020

"AN ORDINANCE CREATION OF THE INTERNAL AUDIT SERVICE OFFICE IN THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR."

INTRODUCED BY:
HONORABLE CELSO P. AZARCON

"WHEREAS, Section 19 of the Local Government Code of 1991 provides that every local government unit shall exercise the powers expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those which are essential to the promotion of the general welfare;

"WHEREAS, this creation is in compliance with the Administrative Order No. 70 dated April 14, 2003 and Budget Circular No. 2004-4 dated March 22, 2004 which mandated the Local Government Units to create such position for the efficient and effective operations and implementations of the all the projects, programs and activities;

"**WHEREAS,** this has been the findings during the condu_t of Annual Audit by the Commission on Audit on the Municipality of Carrascal, Surigao del Sur based on the issuance of Commission Audit Report No. 6, 2017;

"**WHEREAS,** to observe the mandates of the Commission on Audit as well to have a proper implantation of the projects, programs and activities, hence this creation.

" **NOWTHEREFORE** "

"**BE IT ORDAINED,** AS IT IS hereby ordained by the Sangguniang Bayan of Carrascal, Surigao del Sur, in session duly assembled;

SECTION 1. TITLE. An Ordinance Creation of Internal Audit Service Office in the Municipality of Carrascal, Surigao del Sur.

SECTION 2. DECLARATION OF POLCY AND PRINCIPLE. The Local Government of Carrascal, Surigao del Sur shall guarantee the economical, efficient and effective operation implementation of its projects, program and activities.

SECTION 3. OBJECTIVE. The Municipality of Carrascal shall manage, expend or utilize its resources in accordance with the Laws and Regulations and safeguard against loss or wastage, illegal or improper disposition in ensuring efficiency, economy and effectiveness in the operation of Municipal Government.

SECTION 4. FUNCTIONS.

1. Appraisal of procedures and related matters, including of expressing an opinion as to the efficiency or adequacy of existing procedures and appraising personnel efficiency,

2. Verification and analysis of financial operations data to ascertain if attendant management information system generate data or reports are complete, accurate and valid.

3. Activities verifying the extent of compliance. This may involve determining that accounting procedures or other processes are being followed; operating expenditures are being properly implemented; governmental regulations are being complied with; performance target are being achieved; and other contractual obligations are being met.

4. Functions of a protective nature, such us prevention and detection of fraud or dishonesty, review of cases involving misuse of agency property; and checking of transaction with outside parties.

5. Miscellaneous services, including special investigations to outside contracts such as the COA. Internal Audit shall consist of all the operations audit and financial audit.

SECTION 5. ORGANIZATION STRUCTURE. The Municipal Government Department Head (SG 24) Internal Auditor shall be created who shall manage the Office in accordance with the guidelines and policies and functions.

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SECTION 6. REPEALING CLAUSE. All other ordinances and enactments which are inconsistent with this ordinance are hereby repealed or amended accordingly.

SECTION 7. SEPARABILITY CLAUSE. If any part or provision of this Ordinance is declared unconstitutional or invalid, the same shall not affect the validity and effectivity of the other parts or provisions hereof.

SECTION 8. EFFECTIVITY. This Ordinance shall take effect upon approval.

Done in the Municipality of Carrascal, Surigao del Sur.

CHESTER A. AZARCON
Secretary to the Sanggunian

ATTESTED AND CERTIFIED TO BE DULY ADOPTED:

JESSIE JAMES T. VALLE
Municipal Vice Mayor
Presiding Officer

APPROVED:

VICENTE H. PIMENTEL, III
Municipal Mayor
Date Signed: July 27, 2020

Received:

07-28-20

CORDITA JESSA
07-28-2020

OFFICE OF THE MUN. [illegible]
RECEIVED
BY: [illegible]
DATE: 07/28/2020
CARRASCAL [illegible]

MPDO
10-2-2020

OFFICE OF THE MUN. ACCOUNTANT
RECEIVED
DATE: 7/28/2020 TIME: [illegible]
CARRASCAL, SURIGAO DEL SUR