



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARRASCAL



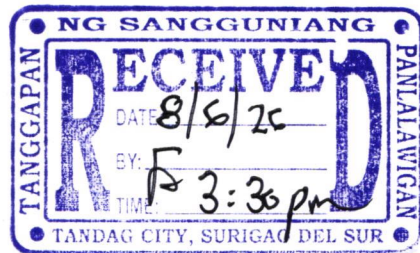
OFFICE OF THE SANGGUNIANG BAYAN

August 6, 2026

MR. EDGAR G. PEREZ II, J.D.

Provincial Secretary
Sangguniang Panlalawigan
Tandag City, Surigao del Sur

Sir:



Greetings of peace and goodwill!

We are forwarding herewith **Ordinance No. 33, Series of 2026** entitled "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 forgoing is duly transmitted for your review, evaluation, and appropriation action.

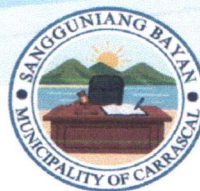
We trust that this will merit your kind consideration.

Very truly yours,

CHESTER A. AZARCON
Secretary to the Sanggunian



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



Office of the Sangguniang Bayan

EXCERPT FROM THE MINUTES OF THE 47TH REGULAR SESSION OF THE 12TH SANGGUNIANG BAYAN OF CARRASCAL, SURIGAO DEL SUR HELD ON JULY 20, 2026 AT THE LEGISLATIVE SESSION HALL.

PRESENT:

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

Regular Members

Hon. Jessie James T. Valle
Hon. Richard L. Hotchkiss
Hon. Chito O. Eliot

Hon. Romen R. Intano
Hon. Oliver Han D. Villarosa
Hon. Arnel C. Sunico

Ex-Officio Members

Hon. Kidd Elijah P. Pebojot
Hon. Datu Dennis H. Dagno

- SK Federation President
- IPMR

ON LEAVE: Hon. John Angelo T. Arreza, CE
Hon. Keith Vincent P. Pimentel
Hon. Carmelita V. Correos

- SB Member
- SB Member
- LNMB

ORDINANCE NO. 33, SERIES OF 2026

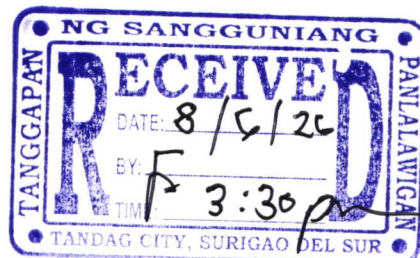
“AN ORDINANCE AMENDING ORDINANCE NO. 11, SERIES OF 2020, ENTITLED “AN ORDINANCE CREATING THE INTERNAL AUDIT SERVICE OFFICE IN THE MUNICIPALITY OF CARRASCAL, SURIGAO DEL SUR,” BY PROVIDING FOR THE ORGANIZATIONAL STRUCTURE, STAFFING PATTERN, AND DUTIES AND FUNCTIONS OF THE INTERNAL AUDIT SERVICE OFFICE,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

M.O. NO. 33, 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.



PROVINCE OF SURIGAO DEL SUR
Office of the Secretary to the Sangguniang Panlalawigan
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Email: osp@surigao.gov.ph
OSSP-26-06161

“WHEREAS, the Municipal Mayor 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, 5-B, and 5-C**, 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.

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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 II (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. QUALIFICATION STANDARDS. The Internal Audit Service Office shall adopt the minimum qualification standards for each plantilla position, including the required education, experience, training, and eligibility.

I. MUNICIPAL GOVERNMENT DEPARTMENT HEAD I

(Municipal Internal Audit System Officer)

SG 24

Education: Bachelor's degree in Accounting, Public Administration, Criminology, Information Technology, Social Science and other related course relevant to the job

Experience: Three (3) years of experience in management and supervision

Training: None required

Eligibility: Career Service Professional/Second Level Eligibility

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II. INTERNAL AUDITOR II (SG 15)

Education: Bachelor's degree relevant to the job
Experience: One (1) year of relevant experience
Training: Four (4) hours of relevant training
Eligibility: Career Service (Professional)/Second Level Eligibility

III. INTERNAL AUDITOR I (SG 11)

Education: Bachelor's degree relevant to the job
Experience: None required
Training: None required
Eligibility: Career Service (Professional)/Second Level Eligibility

IV. INTERNAL AUDITING ASSISTANT (SG 8)

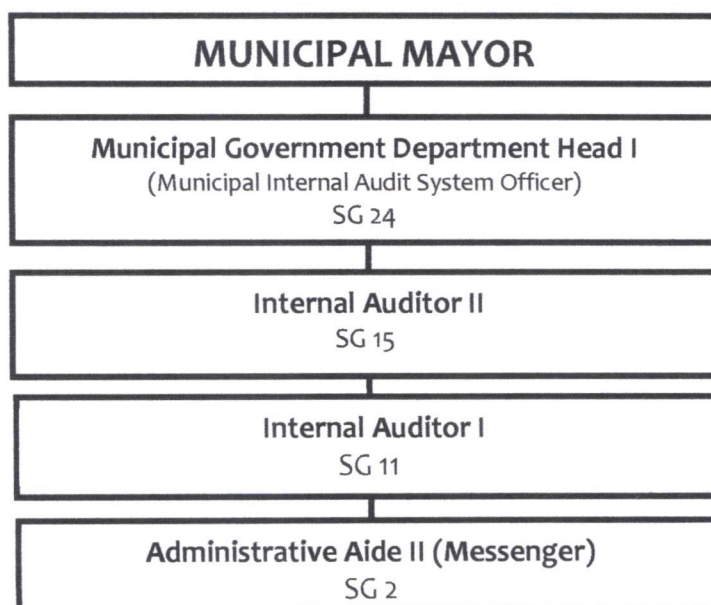
Education: Completion of two (2) years studies in college
Experience: One (1) year of relevant experience
Training: Four (4) hours of relevant training
Eligibility: Career Service (Subprofessional)/First Level Eligibility

V. ADMINISTRATIVE AIDE II (Messenger) (SG 2)

Education: Elementary School Graduate
Experience: None required
Training: None required
Eligibility: None required (MC 10, s. 2013 – Cat. III)

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

INTERNAL AUDIT SERVICE OFFICE



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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.

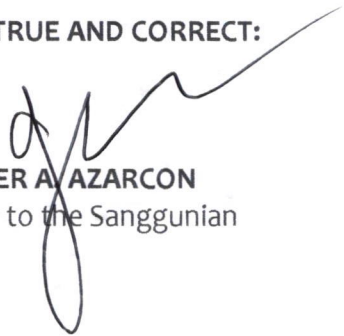
SECTION 4. Non-Impairment Clause. All other provisions of Ordinance No. 11, s. 2020 not inconsistent with this Ordinance shall remain valid and effective.

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 20th day of July, 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

M.O. NO. 33, 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.

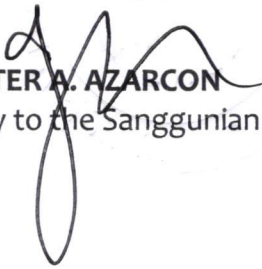


CERTIFICATION

THIS IS TO CERTIFY that **Ordinance No. 33, Series of 2026**, entitled “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” has been posted in three (3) conspicuous places of the Local Government of Carrascal, Surigao del Sur, such as in the following: (1) **CARRASCAL BUS TERMINAL** (2) **PUBLIC MARKET**; and (3) **MAYOR’S OFFICE** (Please find the attached photos).

This is in compliance with the mandate under the Local Government Code of 1991 that Ordinances and Resolutions shall be posted in three (3) conspicuous places of the Local Government Unit of Carrascal, Surigao del Sur, a mandatory requirement prior to its approval.

Issued this 6th day of August, 2026 at Carrascal, Surigao del Sur, Philippines.


CHESTER A. AZARCON
Secretary to the Sanggunian



Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARRASCAL



OFFICE OF THE SANGGUNIANG BAYAN

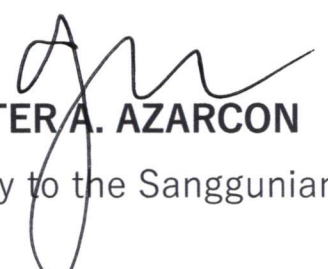
P O S T E D

CARRASCAL BUS TERMINAL

MAYOR'S OFFICE BULLETIN BOARD

CARRASCAL PUBLIC MARKET

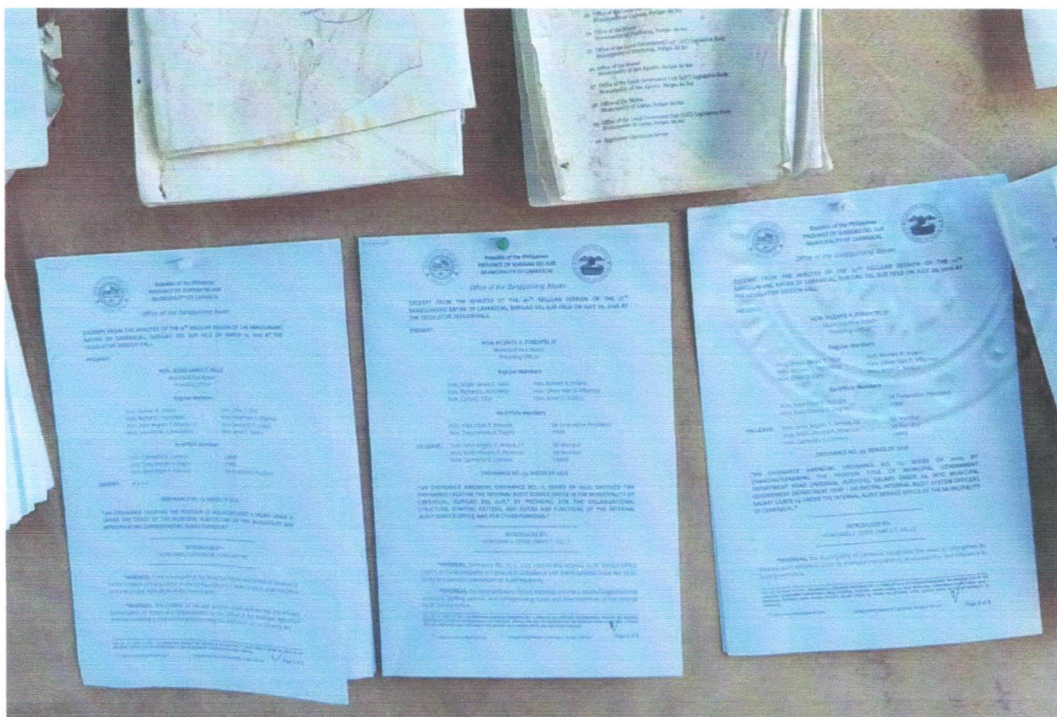
August 6, 2026


CHESTER A. AZARCON
Secretary to the Sanggunian



OFFICE OF THE SANGGUNIANG BAYAN

MAYOR'S OFFICE

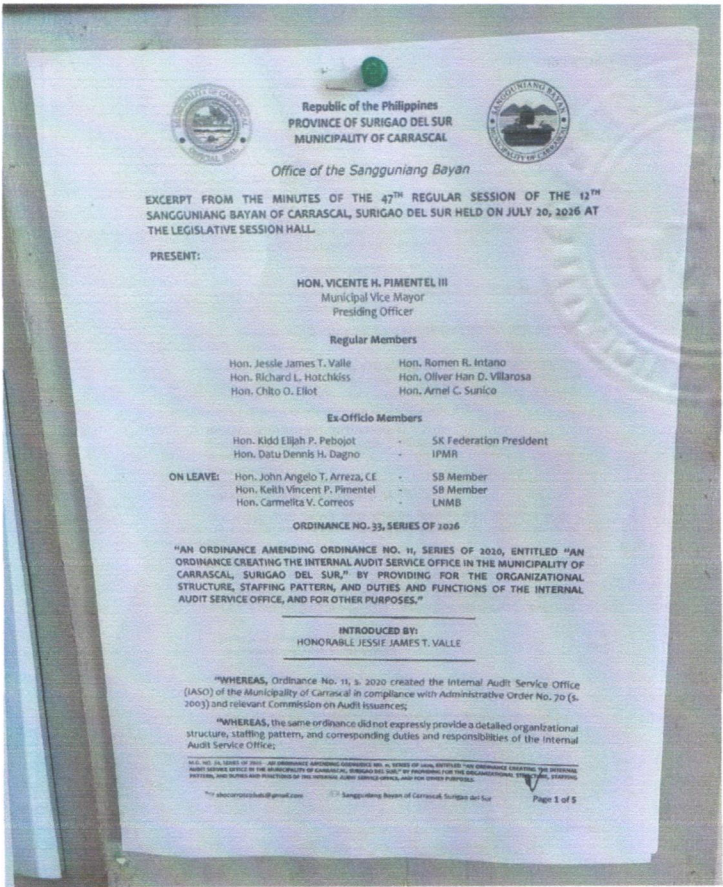


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OFFICE OF THE SANGGUNIANG BAYAN

CARRASCAL PUBLIC MARKET





Republic of the Philippines
Province of Surigao del Sur
MUNICIPALITY OF CARRASCAL



OFFICE OF THE SANGGUNIANG BAYAN

CARRASCAL TERMINAL

