

Awareness on the Functional Roles of Internal Audit Services

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ABSTRACT

Internal audit is an integral part of the internal control system of public service organizations and gaining recognition as an important tool to improve organizational performance as well. In the Philippines, the agency Heads are tasked to organize an Internal Audit Service or internal Audit Department in their respective offices to assist the agency head by conducting an independent evaluation of the internal control system to determine if controls are well designed and properly implemented. This study is a descriptive and inferential research intended to determine the awareness on the Roles of Internal Audit Services Office at the President Ramon Magsaysay State University, using a survey method in gathering preliminary data participated by the 273 regular employees. The findings show that the respondents agree that they are aware on the functional roles of Internal Audit Services in terms of independence, scope, competence of internal auditors, and work performance. There was also a significant relationship between Independence and age, no. of years in service profile variables; significant as to Scope of Internal Audit Services, Competence of Internal Auditors, and Work Performance Functional Roles according to their age, civil status, campus, and no. of years in service profile variables.

Keywords: *Internal auditing, auditors, independence, competence, awareness, function roles*

INTRODUCTION

Internal audit is an integral part of the internal control system of public service organizations. The scope of internal audit is broad and involves all matters relating to operations audit and management control [1]. In this light, Agency Heads are tasked to organize an Internal Audit Service (IAS) or internal Audit Department (IAD) in their respective offices to assist the agency head by conducting an independent evaluation of the internal control system to determine if controls are well designed and properly implemented.

Internal auditing is gaining recognition as an important tool to improve organizational performance. In many countries, both public and private sectors advance internal audit as a profession, process, and body of knowledge. The Philippines is one country that put in place the policy framework mainstreaming internal audit in government operations. Internal audit in the Philippines has been developed throughout the years. The series of laws and executive issuances have made the internal audit in the government. As early as 1962, the law that creates for internal audit was issued – the Republic Act 3456 or the Internal Auditing Act of 1962. This serves as the general reference, policies and other legal instrumentalities that pertain to government internal audit. The act provided for the creation, organization and operation of internal audit services as an independent staff unit in all departments, bureaus, and offices of the national government [2].

Relatively, the Internal Audit Service in President Ramon Magsaysay State University (PRMSU) is fairly new. Many government agencies have established an IAS/IAD since the creation of its mandate. The said office has encountered many instances of negative perceptions about the functions of Internal Audit Service especially by the officials and employees of PRMSU-Iba Campus where majority of audit transactions are being performed.

Audit need not necessarily be viewed from an essentially negative perspective. He says we should not only be asking what is being achieved in the name of audit but also addressing some very basic matters regarding the type of values that society wishes to prevail. The type of benefits achieved through the work of internal audit and improvements brought about by implementation of audit recommendations. It is generally true that most of the good work done by the auditor is seldom acknowledged by management. All the credit goes to management for implementing ideas that were introduced by internal audit, and no credit goes to internal audit services office.

Furthermore, the internal auditor must maintain high standards of competence and professional integrity commensurate with his/her responsibilities and mandated functions. He/ She should commit to the highest degree of professional competence, both in the technical and ethical sense, through empowerment and continuing self-development, while the work performance of Internal Auditors must be strictly monitored by the Head of Internal Audit Services to ensure quality working papers and Internal Audit Reports with sound recommendations and findings that are clearly communicated to the intended users [1].

This study aims to determine the awareness of PRMSU personnel on the discharge of Internal Audit Functions on the aspects of Independence, Scope of Responsibility, Competence of Internal Auditors, and Work Performance activities.

Statement of the Problem

This study is intended to determine the awareness on the Roles of Internal Audit Services Office at the President Ramon Magsaysay State University.

Specifically, the researcher sought to find answers to the following questions:

1. How are the respondents described in terms of:
 - 1.1 Age
 - 1.2 Sex
 - 1.3 Civil status
 - 1.4 Position/Designation
 - 1.5 Campus
 - 1.6 Number of years at PRMSU
 - 1.7 Highest educational attainment
2. How is the awareness of PRMSU employees on the functional roles of Internal Audit Services described as to;
 - 2.1 Independence
 - 2.2 Scope of Internal Audit Services
 - 2.3 Competence of Internal Auditors
 - 2.4 Work Performance
3. Is there a significant relationship between the profile of the respondents and the awareness on the functional roles of Internal Audit Service?

Review of Related Literature

The Philippines does not lack initiatives pertaining to internal auditing. Five laws and at least ten executive issuances have been made to mainstream internal audit in government operations. As early as 1962, the Philippines already had a law for internal auditing-the Republic Act [3] 3456 or the Internal Auditing Act of [4]. This serves as a general reference for the succeeding policies and other legal instruments that pertain to government internal audit. The act provided for the creation, organization, and operation of internal audit services as an independent staff unit in all departments, bureaus, and offices of the national government. It also provided that the chief of internal audit service shall have the rank and salary equivalent to the third ranking official of the agency. RA 4177 amended RA 3456 by broadening the coverage of internal auditing to include the local government and government-owned and controlled corporations.

In 1972, the Integrated Reorganization Plan under Presidential Decree (PD) No. 1 abolished the IAU by merging it with the Management Division in the Financial and Management Service. PD 898 issued on March 3, 1976 and which restructured the Commission on Audit restored internal auditing on the concept of internal control. Such was affirmed in PD 1445 (Government Auditing Code of the Philippines) which placed the responsibility to install, implement, and monitor a sound system of internal control on the chief of office. This Code defined internal control as “the plan of organization and all the coordinate methods and measures adopted within an organization or

agency to safeguard its assets, check the accuracy and reliability of its accounting data, and encourage adherence to prescribed managerial policies.”

Internal audit in local governments. The Local Government Code of 1991 provides that the local accountant shall also perform internal audit services. This is entirely questionable and unacceptable. Thus, the provisions of AO No. 70 and DBM Budget Circular No. 2004-4 mandating LGUs to create a separate IAU equivalent to a department level are both honored and hailed. However, there are sectors whose legal conviction is that the Code should be followed instead.

Pre-audit as a function of internal auditors. AO No. 278 is clear that pre-audit of vouchers is not a function of the internal auditors. It is an inherent function of the accounting unit to ensure that disbursements are in compliance with the laws, rules, and regulations and that they are properly documented. However, until today, there are a great number of agencies whose auditors still perform pre-audit contrary to the provisions of the administrative order.

Disparity on practices among government agencies. The issue of disparity is not only seen in the international-local dichotomy. This is equally apparent in the practices across and within levels of government. The discrepancy happens not only in organizational structure and staffing but also in the scope and nature of services rendered. This situation creates problems on benchmarking and performance measurement among individual auditors and audit groups.

Independence of Internal Audit Service

Organizational independence of IAUs. Independence is a primary standard in the professional conduct of auditing. This is however hampered if the internal auditors become personally familiar with the persons who are performing the day-to-day operating activities in an agency. The issue here is in the organizational placement of the IAUs in regional offices and branches of national agencies. If the IAUs are placed directly under the supervision of a regional official, familiarity and collegiality become an issue. Therefore, there is a general belief that all internal auditors should be placed under the direct supervision of the department secretary and should not be placed under the supervision of a regional official.

Vulnerability of internal auditors. There is a common sentiment that an internal auditor is vulnerable to abuse by the agency head in terms of transferring him to other positions in case he uncovers certain malpractices in the agency. This limits the range of services that an internal auditor may cover and also warns him of the risk of being misplaced in case he discovers fraud or other situations that may create negative image on the agency as a whole and the head in particular. Thus, the issue of protection among internal auditors remains in the air.

Conceptual Framework

To determine the relationship between awareness on the roles of Internal Audit Services and the achievement of organizational goals and objectives at President Ramon Magsaysay State University Campuses in Zambales (Figure 1).

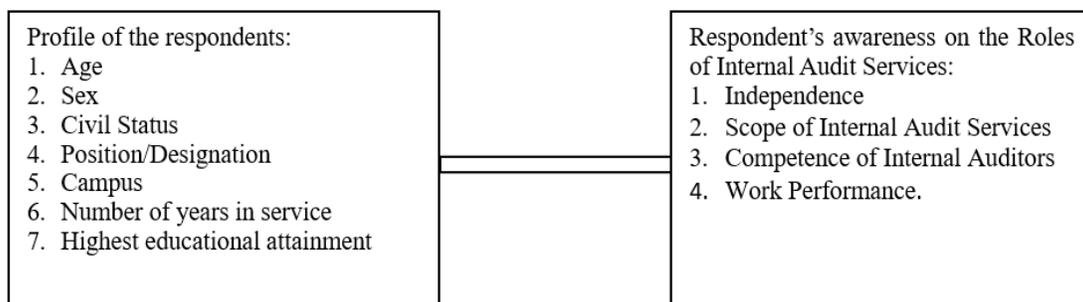


Figure: Framework of the Study

METHODOLOGY

The descriptive and inferential designs were used in this study with questionnaire checklist as the main tool in the gathering of data. This method abled the researchers to observe a large mass of target population and make

required conclusions about the variables. Also, this method can effectively design a pre-structured questionnaire with both open ended and closed ended questions. The information collected from the responses can be statistically presented in this type of research method for the easy interpretation of the report users. Various statistical measurements were used such as the frequency distribution and weighted mean. The Pearson r was utilized to test the hypotheses if a significant relationship exists with the responses according to the profile variables. The Pearson r measures the relationship between the perceived awareness on the functional roles of Internal Audit Services and the achievement of organizational roles and objectives at President Ramon Magsaysay State University.

The study was participated by the 273 regular employees of the university selected from the 454 total population of the regular employees in the 7 campuses (Table 1) using the stratified random sampling. However, only 218 responses were retrieved or 79.85% response rate which can be considered sufficient as sample size for the study.

Table 1: Distribution of Respondents

Campus	Total Population	Sample	Retrieved
Iba	246	148	134
Botolan	39	23	15
San Marcelino	96	58	31
Castillejos	25	15	12
Candelaria	15	9	8
Masinloc	18	11	10
Sta. Cruz	15	9	8
Total	454	273	218

The data was gathered using a validated and reliability-tested researchers-made questionnaire with items derived from the different research studies related to the current study, expressed in general aspects that were easily understood by the respondents. The first part of the questionnaire asked for the respondent's profile in terms of age, sex, civil status, position, campus and length of service. The second part is an evaluation on the awareness of the respondents on the roles of Internal Audit Services Office in the aspects of Independence, Scope of Internal Audit Services, Competence of Internal Auditors and Work Performance, with a total of 39 items rated using a 5-point Likert scale. The third part was about the awareness on the effectiveness of Internal Audit Services in helping the University achieve its goals and objectives, with a total of 8 items rated using the same Likert scale. The questionnaire was validated by experts, followed by a pilot testing to 10 employees in the university, after which, it was reliability-tested using the Cronbach Alpha Coefficient with an overall $\alpha=0.88$ interpreted as acceptable.

After the data gathering, data analysis was done employing the Statistical Package for Social Sciences (SPSS) computer software and MS Excel. Furthermore, the frequency and percentage distribution was employed to determine the frequency counts and percentage distribution of personal related variables of the respondents. Mean was utilized to measure the perception of respondents on the determinants of awareness of PRMSU employees on the functional roles of Internal Audit Services as to Independence, Scope of Internal Audit Services, Competence of Internal Auditors, and Work Performance. And lastly, Pearson r correlation was used to investigate the relationship (r) between awareness of PRMSU employees on the functional roles of Internal Audit Services and profile variables of respondents.

Results and Discussions

Table 2 shows the results that most of the respondents with 42 or 19.20% are from age groups 24-29 and 30-35 years old, respectively; while 5 or 2.30% are from age group 18.23 years old. The computed mean age of respondents was 40.56 or 41 years old.

There are more female than male PRMSU employees as respondents of the study, wherein 137 or 62.80% are female while 81 or 37.20% are male. In terms of civil status, 139 or 63.70% are married, while 3 or 1.40% are widow/widower and separated, respectively.

Table 2: Frequency and Percentage Distribution on the Respondents' Profile Variables

Profile Variables		Frequency (f)	Percentage (%)
Age (Years) Mean = 40.56 or 41 years old	60-65	13	6.00
	54-59	23	10.60
	48-53	32	14.70
	42-47	31	14.20
	36-41	30	13.80
	30-35	42	19.20
	24-29	42	19.20
	18-23	5	2.30
	Total	218	100.00
Sex	Male	81	37.20
	Female	137	62.80
	Total	218	100.00
Civil Status	Single	73	33.50
	Married	139	63.70
	Widow/Widower	3	1.40
	Separated	3	1.40
	Total	218	100.00
Position/ Designation	Vice-President	3	1.40
	University Director	1	0.50
	Campus Director	4	1.80
	College Dean	5	2.30
	Program Chairperson	11	5.00
	Program Head	11	5.00
	Teaching Personnel	127	58.30
	Non-teaching Personnel	56	25.70
	Total	218	100.00

Table 2: Continuation
Frequency and Percentage Distribution on the Respondents' Profile Variables

Profile Variables		Frequency (f)	Percentage (%)
Campus	Botolan	15	6.90
	Candelaria	8	3.70
	Castillejos	12	5.50
	Iba	134	61.40
	Masinloc	10	4.60
	San Marcelino	31	14.20
	Sta. Cruz	8	3.70
	Total	218	100.00
No. of Years in Service at PRMSU Mean = 12.53 or 13 years	41-45	3	1.40
	36-40	3	1.40
	31-35	7	3.20
	26-30	20	9.20
	21-25	14	6.40
	16-20	23	10.60
	11-15	24	11.00
	6-10	53	24.30
	1-5	71	32.50
	Total	218	100.00
Highest Educational Attainment	Doctorate degree holder	12	5.50
	With Doctorate degree units	5	2.30
	Master's degree holder	97	44.50
	With Master's degree units	50	22.90

	Bachelor's degree holder	44	20.20
	Technical/Vocational holder	10	4.60
	Total	218	100.00

The position/designation of most respondents is Teaching Personnel with 127 or 58.30%, while 1 or 0.50% is a University Director. In terms of campus assigned, majority of the respondents are from Iba Campus with 134 or 61.40% and the least are from Sta. Cruz and Candelaria Campus with 8 or 3.70%, respectively.

The respondents with highest number of years in service were 71 or 32.50% with 1-5 years in service, while 3 or 1.40% with 36-40 and 41-45 years in service. And lastly, most of the respondents with 97 or 44.50% are Master's degree holders, while 5 or 2.30% are with units in Doctorate degree.

Independence

The respondents "Strongly Agree" that the Internal Audit Services staff carry out their work objectively (\bar{x} =4.33); while agree that the University President decides what subjects will or will not appear in the annual work plan of the internal audit service (\bar{x} =3.76).

Table 3: Awareness on the Functional Roles of Internal Audit Services in terms of Independence

Statements	Mean	Interpretation
1 Internal Audit Services staff carry out their work objectively.	4.33	Strongly Agree
2 Internal Audit Services staff have access to all the information, which they consider to be pertinent in the conduct of their audit.	4.14	Agree
3 Internal Audit Services staff have access to all employees which they consider to be pertinent in the conduct of their audit.	4.17	Agree
4 The internal audit function report to the University President.	4.27	Strongly Agree
5 Internal Audit Services office is required to review all department/offices in the University.	4.27	Strongly Agree
6 Conflict of interest is present in the work of internal auditors.	3.87	Agree
7 The University President decides what subjects will or will not appear in the annual work plan of the internal audit service.	3.76	Agree
8 The Internal Audit Service is under the authority of the University President.	3.98	Agree
9 The Internal Audit Services sometimes faces interference by management in determining its scope, and communicating results.	4.04	Agree
Overall Weighted Mean	4.09	Agree

Scope of Internal Audit Services

The respondents "Strongly Agree" that The scope of internal auditing includes evaluating the adequacy of the university's internal control system (\bar{x} =4.25), while agree that the internal auditing function examines the reliability and integrity of information, such as accounting information (\bar{x} =4.14).

Table 4: Awareness on the Functional Roles of Internal Audit Services in terms of Scope of Internal Audit Services

Statements	Mean	Interpretation
1 The scope of internal auditing includes evaluating the adequacy of the university's internal control system.	4.25	Strongly Agree
2 The internal auditing function examines the reliability and integrity of information, such as accounting information.	4.14	Agree
3 The internal auditing function checks whether the systems operating in the university ensure compliance with policies, laws, rules and regulations.	4.20	Strongly Agree
4 The internal auditing function reviews systems and controls involve in the safeguarding of government assets.	4.19	Agree
5 The Internal Audit Services provides consultation to top management in regard to the university's operations.	4.17	Agree

6	The Internal Audit Services Office provides consultation to top management in regard to risk management.	4.20	Strongly Agree
7	The Internal Audit Services conducts follow-up audit to assure that corrective actions are taken by the auditee.	4.17	Agree
8	Internal Audit Services appraises the effectiveness, efficiency, and economy with which resources are employed.	4.23	Strongly Agree
9	The Audit Plan and Program sets timeframe for the conduct of Audit Procedures and conclusion of the audit.	4.22	Strongly Agree
10	The Internal Audit Services Office provides consultation to top management in regard to adequate internal control systems.	4.17	Agree
Overall Weighted Mean		4.19	Agree

Competence of Internal Auditors

The respondents “Strongly Agree” that the Members of IAS staff possess the skills needed to carry out their responsibilities (\bar{x} =4.25), while agree that the Board of Regents is controlling the competence of Internal Audit Services Office (\bar{x} =3.90).

Table 5: Awareness on the Functional Roles of Internal Audit Services in terms of Competence of Internal Auditors

Statements		Mean	Interpretation
1	Members of IAS staff possess the knowledge needed to carry out their responsibilities.	4.18	Agree
2	Members of IAS staff possess the skills needed to carry out their responsibilities.	4.25	Strongly Agree
3	The University management only appoints persons with accounting or auditing qualifications as internal auditors.	4.14	Agree
4	Internal Auditors are given regular trainings/seminars.	4.07	Agree
5	All Internal Audit Staff have prior experience in internal auditing.	4.06	Agree
6	The internal auditors maintain satisfactory relationships with other employees in the University.	4.19	Agree
7	The Internal Audit Staff have the necessary professional competence.	4.17	Agree
8	Designating employees from other departments to work as internal auditors will negatively affect the professional competence of the department.	3.93	Agree
9	The university management encourages internal auditors to obtain certifications in auditing.	4.14	Agree
10	The Board of Regents is controlling the competence of Internal Audit Services Office.	3.90	Agree
Overall Weighted Mean		4.10	Agree

Work Performance

The respondents “Strongly Agree” that the Director of Internal Audit Service is supervising his staff through a system of defined responsibilities (\bar{x} =4.22), while agree that the number of internal auditors in the company is not sufficient when compared with the number of departments they audit (\bar{x} =4.05).

Table 6: Awareness on the Functional Roles of Internal Audit Services in terms of Work Performance

Statements		Mean	Interpretation
1	The Director of Internal Audit Service is supervising his staff through a system of defined responsibilities.	4.22	Strongly Agree
2	The number of internal auditors in the company is not sufficient when compared with the number of departments they audit.	4.05	Agree
3	The internal audit service develops appropriate audit plans.	4.12	Agree
4	The internal auditors review operations to ascertain whether results are consistent with established objectives.	4.11	Agree

5	Acceptance by the auditee of the deficiencies found by the auditor.	4.13	Agree
6	The internal auditing staff understands the processes and controls involved in the operations being audited.	4.18	Agree
7	The internal audit services reports administratively to Department Heads/Vice-Presidents.	4.13	Agree
8	Reports from IAS contains findings and recommendations related to internal control and operations of the university	4.18	Agree
9	The Internal Audit Services conveys effectively, in written communication, audit objectives and recommendations to top management	4.17	Agree
10	The speed of corrective actions on the findings of the Internal Audit Services is satisfactory.	4.13	Agree
Overall Weighted Mean		4.14	Agree

Test of Relationship between the Profile of Respondents and the Awareness on the Functional Roles of Internal Audit Service

The computed Pearson r for age (0.150) and no. of years in service at PRMSU (0.223) denote very low positive correlations, respectively; and campus (0.305) denotes low positive correlation. The computed significance value (Sig.) for age (Sig. = 0.027), no. of years in service at PRMSU (Sig. = 0.001) and campus (Sig. = 0.000) were less than (<) 0.05 level of significance, therefore the null hypothesis is rejected. The result signifies that there was significant relationship between the awareness on the functional roles of Internal Audit Service as to Independence and age, no. of years in service at PRMSU and campus profile variables. This implies that the level of awareness on the functional roles of Internal Audit Service as to Independence of the respondents is affected by their age, no. of years in service at PRMSU and campus assignment.

The computed Pearson r for age (0.196), civil status (0.153), campus (0.180), and no. of years in service at PRMSU (0.217) denote very low positive correlation. The computed significance value (Sig.) for age (Sig. = 0.004), civil status (Sig. = 0.023), campus (Sig. = 0.008), and no. of years in service at PRMSU (Sig. = 0.001) were less than (<) 0.05 level of significance, therefore the null hypothesis is rejected. The result signifies that there was significant relationship between the awareness on the functional roles of Internal Audit Service as to Scope of Internal Audit Services and age, civil status, campus, and no. of years in service at PRMSU profile variables. This implies that the level of awareness on the functional roles of Internal Audit Service as to Scope of Internal Audit Services of the respondents is affected by their age, civil status, campus assignment and no. of years in service at PRMSU

Table 7: Test of Relationship between the Profile of Respondents and the Awareness on the Functional Roles of Internal Audit Service

Profile Variables	Source of Correlations	Independence	Scope of Internal Audit Services	Competence of Internal Auditors	Work Performance
Age	Pearson Correlation	0.150*	0.196**	0.242**	0.170*
	Sig. (2-tailed)	0.027	0.004	0.000	0.012
	N	218	218	218	218
Sex	Pearson Correlation	-0.059	-0.069	-0.023	-0.075
	Sig. (2-tailed)	0.388	0.314	0.730	0.273
	N	218	218	218	218
Civil Status	Pearson Correlation	0.105	0.153*	0.166*	0.140*
	Sig. (2-tailed)	0.123	0.023	0.014	0.039
	N	218	218	218	218
Position/ Designation	Pearson Correlation	-0.003	0.067	0.024	-0.025
	Sig. (2-tailed)	0.963	0.322	0.730	0.716
	N	218	218	218	218
Campus	Pearson Correlation	0.305**	0.180**	0.208**	0.176**
	Sig. (2-tailed)	0.000	0.008	0.002	0.009
	N	218	218	218	218

No. of Years in Service at PRMSU	Pearson Correlation	0.223**	0.217**	0.283**	0.203**
	Sig. (2-tailed)	0.001	0.001	0.000	0.003
	N	218	218	218	218
Highest Educational Attainment	Pearson Correlation	0.030	0.007	0.188	-0.054
	Sig. (2-tailed)	0.661	0.917	0.789	0.430
	N	218	218	218	218

The computed Pearson r for age (0.242), civil status (0.166), and campus (0.208) denote very low positive correlation, respectively; and no. of years in service at PRMSU (0.283) denotes low positive correlation. The computed significance value (Sig.) for age (Sig. = 0.000), civil status (Sig. = 0.014), campus (Sig. = 0.208), and no. of years in service at PRMSU (Sig. = 0.000) were less than ($<$) 0.05 level of significance, therefore the null hypothesis is rejected. The result signifies that there was significant relationship between the awareness on the functional roles of Internal Audit Service as to Competence of Internal Auditors and age, civil status, campus and no. of years in service at PRMSU profile variables. This implies that the level of awareness on the functional roles of Internal Audit Service as to Competence of Internal Auditors of the respondents is affected by their age, civil status, campus and no. of years in service at PRMSU.

The computed Pearson r for age (0.170), civil status (0.140), campus (0.176), and no. of years in service at PRMSU (0.203) denotes very low positive correlation. The computed significance value (Sig.) for age (Sig. = 0.012), civil status (Sig. = 0.039), campus (Sig. = 0.009), and no. of years in service at PRMSU (Sig. = 0.003) were less than ($<$) 0.05 level of significance, therefore the null hypothesis is rejected. The result signifies that there was significant relationship between the awareness on the functional roles of Internal Audit Service as to Work Performance and age, civil status, campus and no. of years in service at PRMSU profile variables. This implies that the level of awareness of the respondents on the functional roles of Internal Audit Service as to Work Performance is affected by their age, civil status, campus and no. of years in service at PRMSU.

CONCLUSION

Majority of the respondents are teaching personnel from PRMSU Iba campus, female, in their middle adulthood stage, married, quite new in the service and Master's degree holders.

The respondents "Agree" that they are aware on the functional roles of Internal Audit Services.

There was significant relationship between the awareness on the functional roles of Internal Audit Service as to Independence and age, no. of years in service at PRMSU and campus profile variables; significant as to Scope of Internal Audit Services and age, civil status, campus, and no. of years in service at PRMSU profile variables; significant as to Competence of Internal Auditors and age, civil status, campus and no. of years in service at PRMSU profile variables; and significant as to Work Performance and age, civil status, campus and no. of years in service at PRMSU profile variables.

The respondents "Agree" on their awareness on the usefulness of Internal Audit Services towards the achievement of Organizational Goals and Objectives.

There was significant relationship between the level of awareness on the functional roles of Internal Audit Services and usefulness on the achievement of organizational roles and objectives.

Action plan can be proposed and implemented to improve the awareness of employees towards Internal Audit Functions.

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