



Republic of the Philippines  
**OFFICE OF THE SECRETARY**  
Elliptical Road, Diliman  
1100 Quezon City

**SPECIAL ORDER**

NO. 950  
Series of 2021

**SUBJECT : NON-PARTICIPATION ON THE CONDUCT OF NON-INTERNAL AUDIT TASKS**

The Department of Agriculture-Internal Audit Service (DA-IAS), as provided in Item 5.7, Chapter 1, Part I of the revised Philippine Government Internal Audit Manual (PGIAM), which was issued by the Department of Budget and Management (DBM) through Circular Letter No. 2020-8, should **refrain from participating in the operations and processes of another unit as this is in conflict with the post-audit function of the internal audit**. The IAS shall not be responsible for or required to participate in activities which are essentially part of the regular operating functions or the primary responsibility of another unit in the organization.

In compliance with said DBM issuance, DA-IAS shall be excluded from undertaking non-internal audit tasks such as:

- a. Conduct of internal quality audit as part of the ongoing implementation of the QMS;
- b. Participation in procurement procedures, including membership in the Bids and Awards Committee, its secretariat or technical working group;
- c. Preparation or review of draft policies, guidelines, standards or operating procedures of other offices;
- d. Review and certification of financial reports before approval by the agency head;
- e. Pre-audit of vouchers and counter-signature of checks;
- f. Inspection of deliveries, although the internal auditor may, as part of his examination, observe inspection;
- g. Preparation of treasury and bank reconciliation statements;
- h. Development and installation of systems and procedures, except in exceptional cases wherein the internal auditor may assist by way of giving suggestions;
- i. Conduct of physical inventories; and
- j. Maintenance of property records.

This Order shall take effect immediately and shall remain in force until revoked in writing. All other orders and issuances inconsistent herewith are deemed revoked.

Done this 20th day of December 2021

**WILLIAM D. DAR, Ph.D.**  
Secretary

DEPARTMENT OF AGRICULTURE  
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with empowered and prosperous farmers and fisherfolk*

