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SPECIAL ORDER

No. 687

Series of 2024

**SUBJECT : PROHIBITION OF DEPARTMENT OF AGRICULTURE
 INTERNAL AUDIT SERVICE (DA-IAS) TO UNDERTAKE
 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.

The non-participation in non-internal audit function was further emphasized in the last paragraph of Item 4.2, Functions of the IAU of the revised guidelines on the Organization and Staffing of an Internal Audit Unit (IAU) in Departments, Agencies, SUCs, GOCCs/GFIs, and LGUs by the DBM through Circular Letter No. 2023-14 dated October 27, 2023: *"In order for the IAU to focus on its intended functions, it shall **not be responsible for nor required to participate in activities that are essentially part of the regular operating functions or under the primary responsibility of another unit in the organization, and in conflict with its post-audit (ex post facto or after the fact/ transaction) function. The IAU shall be strictly detached from all non-internal audit functions"**.*

In compliance with the foregoing issuances, the DA-IAS shall be excluded from undertaking non-internal audit tasks.

Done this 10th day of May 2024.


FRANCISCO P. TIU LAUREL, JR.
 Secretary



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