


**Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2025**  
Naga City

Department/Office: **NAGA CITY INTERNAL AUDIT SERVICES OFFICE**  
 Mandate/Legal Basis: Republic Act No. 3456 (Internal Auditing Act of 1962); as amended by RA No. 4177  
 Vision: An Internal Audit Service office responsive to call for honest, effective and efficient governance in strict adherence to professional and ethical standards and geared towards inclusive development and information technology governance.  
 Mission: To add value by providing insights and objective assurance on the effectiveness of the governance initiatives, risk management efforts, and system of internal controls to ensure effective, efficient, ethical and economical operations in the City Government of Naga thru conduct of management, operation, and compliance audit.  
 Organizational Outcome: Well-designed and properly operational internal control systems Focal Persons have attended capacity develop-

AIP Reference Code	Program/Project/ Activity Description	Major Final Output	Performance Indicator	Target for the Budget Year	Proposed Budget for the Year			
					PS	MOOE	CO	Total
1000-2-02-22-001-000-000	General Administration and Support a. Personnel Management b. Records Management c. Payroll Management d. Asset Management		Percentage of mandated office functions duly administered and delivered	100%	5,264,876.00	444,000.000		5,708,876.000
1000-2-02-22-002-000-000	Internal Audit a. Assessment of the adequacy and effectiveness of internal controls b. Audit Engagement Planning c. Audit Execution d. Audit Reporting e. Audit Follow-up and monitoring	Properly designed and functioning internal control system that will protect the integrity of assets and ensure efficiency, effectiveness, ethicality and economy of operation	Number of operating and support systems assessed and evaluated on the effectiveness and efficiency of the internal control system within a specified period	100% of the identified target number of operating and support systems assessed and evaluated		10,000.000		10,000.000
1000-2-02-22-003-000-000	Capacity Development of IAS Personnel & ICS Focal Persons a. Updating of Internal audit Personnel capacities per issued New Internal Audit Manual for LGUs 2023 edition thru attendance to trainings and other Capacity Development programs and activities b. Service Improvement Trainings for the Internal Control focal persons	Improved understanding and reinforced capacities of IAS personnel on updated internal audit methodologies  Well-capacitated Internal Control Focal Persons on service improvement initiatives	Number of IAS personnel and Internal Control Focal Persons have attended capacity development and service improvement trainings	100% of IAS personnel and Internal Control Focal Persons were given capacity development and service improvement trainings		90,000.000		90,000.000
<b>TOTAL</b>					<b>5,264,876.00</b>	<b>544,000.00</b>		<b>5,808,876.00</b>


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