LBP Form No. 4

Mandate, Vision/Mission, Major Final Output, Performance Indicators and Targets FY 2026
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
Executive Order No. 1, series of 2025, "Zero Tolerance Against Corruption Policy"
Vision: An Internal Audit Service Office responsive to call for honest, effective and efficient governance in strict adherence to professional
Mission: To add value by providing insights and objective assurance on the effectiveness of the governance initiatives, risk management
Organizational Outcome: Well-designed and properly operational internal control systems strengthened for transparency, acoountability and ethical governance

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
	General Administration and Support (GAS)							
1000-2-02-22-001-000-000	General Administrative Services 1. Appropriation for the existing IAS positions 2. Conversion of the existing and filled-up Supervising Administrative Officer position/ SG-22 to Internal Auditor IV position / SG-22 3. Conversion of Internal Auditor V position to Internal Audit Service Officer position under DBM Scrap and Build Policy 4. Appropriation for the created plantilla positions of two (2) Internal Auditor II and additional one (1) Internal Auditing Assistant	Optimized organizational structure and human resource capacity	Percentage of mandated office functions duly administered and delivered	100%	5,536,799.00	343,980.000	-	5,880,779.000
	Support to Operations (STO)							
	Capacity Development							-
1000-2-02-22-002-001-000	1. 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	Personnel demontrating improved servce delivery performance as a result of Learning and Development	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	-	100,000.000	-	100,000.000
1000-2-02-22-002-002-000	2. Continuous Capacity Building for the Internal Audit Focal Persons and Internal Audit personnel				-	50,000.000	-	50,000.000
1000-2-02-22-002-003-000	3. Procurement of PC/ Laptop	Average processing time reduction for key fontline services after digitization	Number of IAS personnel provided with the needed office equipment	100% of IAS personnel have their computer required to perform their functions	-	50,000.000	-	50,000.000
1000-2-02-22-002-004-000	4. Provision of larger office space	Employees reporting improved confidence in the fairness, responsiveness, and development value of LGU's HR systems	Size of the working area bigger than the present IAS office	Bigger office space allocated to IAS	-	100,000.000	-	100,000.000
	Operations							
1000-2-02-22-003-001-000	**Internal Audit Program** 1. Assessment and Evaluation of internal controls to check effectiveness of the risk management, controls, and governance processes 2. Follow-up and monitoring of the status of implementation of Audit recommendations 3. Monitoring and evaluation of City Government compliance with the provisions of EO No. 1 "Zero Tolerance Against Corruption Policy"	Percentage of good governance programs sustain their intended outcome LGU achieves full compliance across all governance areas under the Naga Governance Scorecard Framework	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 target number of operating and support systems assessed and evaluated	-	224,000.000	-	224,000.000
	TOTAL				**5,536,799.00**	**867,980.00**	**-**	**6,404,779.00**

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