



Republic of the Philippines
Province of Oriental Mindoro
MUNICIPALITY OF PINAMALAYAN

OFFICE OF THE MUNICIPAL MAYOR

Madrid Blvd., Zone III, Pinamalayan, Oriental Mindoro 5208

Email: mayorsoffice@pinamalayan.gov.ph

Telephone No. 043-284-3146

EXECUTIVE ORDER NO. 061 – 2025

AN ORDER ESTABLISHING THE INTERNAL AUDIT SERVICES (IAS) UNIT IN THE MUNICIPAL GOVERNMENT OF PINAMALAYAN, ORIENTAL MINDORO, DEFINING ITS POWERS AND FUNCTIONS, AND DESIGNATING THE HEAD THEREOF

WHEREAS, the Municipality of Pinamalayan, as a local government unit, is mandated under Section 16 and Section 25 of Republic Act No. 7160, otherwise known as the Local Government Code of 1991, to promote good governance and ensure that its organizational structure, systems, and procedures enhance accountability, efficiency, effectiveness, and transparency in the delivery of public services;

WHEREAS, Executive Order No. 292, otherwise known as the Administrative Code of 1987, institutionalizes internal control mechanisms in government instrumentalities to safeguard public funds and properties and ensure faithful adherence to laws, rules, and regulations;

WHEREAS, Department of Budget and Management (DBM) Circular Letter No. 2008-5 and related issuances require and encourage the establishment of Internal Audit Services (IAS) in government agencies, including local government units, to provide independent and objective assurance and advisory services designed to add value and improve organizational operations;

WHEREAS, the Commission on Audit (COA) likewise recognizes the role of internal auditing as a management tool to strengthen internal control systems, risk management, and governance processes without diminishing the constitutional mandate of COA;

WHEREAS, the establishment of an Internal Audit Services (IAS) Unit in the Municipal Government of Pinamalayan is imperative to institutionalize internal audit functions, enhance fiscal discipline, promote operational efficiency, and ensure the judicious use of government resources;

WHEREAS, there is a necessity to designate a qualified official to lead the Internal Audit Services Unit to ensure the effective and impartial discharge of its mandate;

WHEREAS, Mr. Ken Edward N. Mejico, Administrative Officer IV under the Office of the Municipal Mayor, has been found competent, qualified, and fit to assume the duties and responsibilities of the Head of the Internal Audit Services Unit.

NOW, THEREFORE, I, RODOLFO M. MAGSINO, Local Chief Executive of the Municipality of Pinamalayan, by virtue of the powers vested in me by law, do hereby order the following:

Section 1. CREATION AND ESTABLISHMENT. There is hereby created and established an Internal Audit Services (IAS) Unit in the Municipal Government of Pinamalayan. The IAS Unit shall serve as an independent unit tasked to provide objective assurance, analysis, appraisal, and advisory services to improve municipal operations and governance.

Section 2. MANDATE AND SCOPE. The IAS Unit shall have authority to conduct internal audit activities covering all offices, departments, units, programs, projects, and activities of the Municipal Government of Pinamalayan, including but not limited to financial, operational, compliance, and performance audits.





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Section 3. POWERS AND FUNCTIONS. The IAS Unit shall exercise the following powers and functions:

- a. Examine, evaluate, and assess the adequacy and effectiveness of internal control systems, risk management processes, and governance mechanisms;
- b. Review compliance with existing laws, rules, regulations, policies, and contractual obligations;
- c. Assess the economy, efficiency, effectiveness, and ethical conduct of municipal operations and programs;
- d. Recommend corrective measures and improvements to strengthen internal controls and operational performance;
- e. Conduct follow-up audits to determine the status of implementation of audit recommendations;
- f. Review and evaluate existing systems, procedures, policies, and controls, including organizational and individual performance, to determine their adequacy, efficiency, effectiveness, and compliance with applicable laws, rules, and regulations, and to recommend appropriate measures for improvement, strengthening of internal controls, risk management, and overall organizational performance;
- g. Prepare and submit the Annual Internal Audit Plan (AIAP), Internal Audit Reports, and such other reports as may be required by the Municipal Mayor, the Sangguniang Bayan, oversight agencies, and other competent authorities, in accordance with applicable laws, rules, regulations, and internal auditing standards;
- h. Coordinate with the Commission on Audit and other oversight agencies, when necessary, without prejudice to the independence of the IAS; and
- i. Perform such other audit-related functions as may be lawfully directed by the Municipal Mayor.

Section 4. DESIGNATION OF THE HEAD OF THE IAS UNIT. Mr. Ken Edward N. Mejico, Administrative Officer IV under the Office of the Municipal Mayor, is hereby designated as Head of the Internal Audit Services (IAS) Unit, subject to existing civil service, budgeting, and auditing laws, rules, and regulations.

Effective upon the issuance of this Executive Order, Mr. Edward N. Mejico is hereby fully relieved of his duties and functions in the Office of the Municipal Mayor and shall exclusively and fully perform the duties and responsibilities appurtenant to his designation as Head of the Internal Audit Services Unit.

Section 5. ORGANIZATIONAL INDEPENDENCE AND REPORTING LINE. The Internal Audit Services (IAS) Unit shall maintain functional independence, objectivity, and impartiality in the performance of its mandate. For this purpose:





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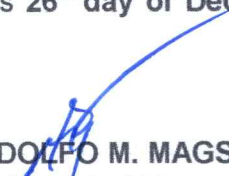
- a. When the subject of audit pertains to offices, departments, units, programs, projects, or activities under the Executive Department of the Municipal Government, the IAS Unit shall be directly under the supervision of, and shall report to, the Municipal Mayor;
- b. When the subject of audit pertains to the Legislative Department of the Municipal Government, including the Sangguniang Bayan and its offices, the IAS Unit shall be directly under the supervision of, and shall report to, the Municipal Vice Mayor;

Provided, that such supervisory and reporting arrangements shall be strictly limited to administrative oversight and receipt of audit reports, and shall not, in any manner, impair or interfere with the independence, scope, methodology, findings, conclusions, and recommendations of the Internal Audit Services Unit, in accordance with existing laws, rules, and applicable DBM guidelines.

Section 6. SEPARABILITY CLAUSE. If any provision of this Executive Order is declared invalid or unconstitutional, the remaining provisions not affected thereby shall continue to be in full force and effect.

Section 7. EFFECTIVITY. This Executive Order shall take effect immediately upon approval.

Done in the Municipality of Pinamalayan, Oriental Mindoro this 26th day of December 2025.


RODOLFO M. MAGSINO,
Municipal Mayor

