



Republic of the Philippines
OFFICE OF THE CITY MAYOR
City of Angeles

2nd Floor, City Hall Building, Pulung Maragul, Angeles City
Telephone Nos. 045-322-8150 * 045-322-8149
Telefax No. (045) 624-6430 * Trunkline: 322-7248 Dial Local Nos. 200 or 275
Email: ac_mayorsoffice@yahoo.com

By the City Mayor

Executive Order No. 21
Series of 2017

**Creating the Internal Control Office under the Office of the City Mayor,
Defining its Duties and Functions and Other Related Matters**

WHEREAS, it is the objective of the present administration in the City Government of Angeles to institutionalize reforms to further upgrade the delivery of services, eliminate red tape and cut unnecessary expenditures;

WHEREAS, the creation of an internal control office and implementation of an internal control system were among the resolutions during the last annual audit exit conference;

WHEREAS, several conferences and meetings have been conducted relative to this matter and all concerned departments and offices have agreed to the creation of an internal control unit in the City Government of Angeles;

WHEREAS, internal control units have been organized in government agencies and private corporations;

WHEREAS, internal control shall ensure the efficiency of operations, the reliability of information, adherence to rules and regulations, and other related focus areas;

WHEREAS, internal control is an essential part of day-to-day management and agency administration;

NOW, THEREFORE, I, Edgardo D. Pamintuan, Mayor of Angeles City, by virtue of the powers vested in me by the Local Government Code and other pertinent laws, rules and regulations, do hereby order the following:



SECTION 1. CREATION OF THE INTERNAL CONTROL OFFICE. – The Internal Control Office (ICO) is hereby created under the Office of the City Mayor.

SECTION 2. DEFINITION. – For the operationalization of the ICO, the following definitions shall serve as guidelines:

- a. Internal control is a process integrated with all other processes within an agency. Internal control is established, maintained, and monitored by people at all levels within an agency.
- b. Internal control increases the possibility of an agency achieving its strategic goals and objectives.
- c. Internal control must be cost effective and cost of implementation should not exceed the benefits derived from having the control in place.
- d. System of internal control in an organization is the responsibility of all employees, from management who design, implement, and maintain controls.

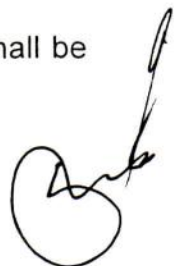
SECTION 3. FUNCTIONS OF THE INTERNAL CONTROL OFFICE. – The ICO shall have the following duties and functions:

- a. Provide and determine accountability in the management of government funds and resources;
- b. Institutionalize adherence to sound and prudent practices; and,
- c. Coordinate and implement policies and procedures to safeguard assets, check the accuracy and reliability of data, and promote operational efficiency.

SECTION 4. ORGANIZATIONAL STRUCTURE. – The ICO shall have the following organizational structure:

- a. The ICO shall be headed by an Internal Control Officer to be appointed or designated by the City Mayor.
- b. The ICO shall have the following sections:
 1. Documents Tracking and Recording
 2. Internal Systems Evaluation and Monitoring (including accountability checking and determination)

The two (2) sections are integrated and an internal system and flow shall be developed and strictly followed within the ICO.

A handwritten signature in black ink, consisting of a large, stylized initial 'A' followed by a vertical line that curves at the top and ends in a small hook.

- c. The ICO shall be assisted by the heads of the two (2) sections and two (2) technical staff.
- d. Each section within the ICO shall have at least three (3) technical and support staff. These staff must be qualified to perform the defined duties and functions. The Office of the City Mayor in coordination with the City Human Resources Management Office shall determine the qualifications of these personnel.

If possible and subject to the 45% Personal Services limitation, the abovementioned personnel shall be given permanent *plantilla* positions as part of the institutionalization of the required organizational systems and processes. The creation of the said permanent positions shall be formally created through an ordinance – in a regular ordinance or Supplemental Budget or in the annual executive budget – and approved by the City Council of Angeles.

SECTION 5. ICO CONFIDENTIAL COMMITTEE. – There shall be an ICO Confidential Committee composed of official representatives from the following offices:

- a. Office of the City Mayor
- b. Office of the City Administrator
- c. Office of the City Treasurer
- d. Office of the City Accountant
- e. City Budget Office
- f. General Services Office
- g. City Engineer's Office
- h. City Planning and Development Office
- i. Other Concerned Offices

This Confidential Committee shall meet regularly to discuss issues related the implementation of this Executive Order, develop policies and related matters, and recommend to these policies for approval of the City Mayor. The Committee may include representatives of other offices during its regular meetings.

The duly-appointed or designated Internal Control Officer shall serve as the Head Secretariat during the meetings of the ICO Confidential Committee assisted by concerned staff of the Internal Control Office.

A handwritten signature in black ink, located in the bottom right corner of the page. The signature is stylized and appears to be a cursive name.

SECTION 6. BUDGET. – The funds needed for the creation and operationalization of the Internal Control Office shall be charged to available funds of the Office of the City Mayor. A separate fund shall also be appropriated starting with the next supplemental budget and the annual executive budget.

SECTION 7. REPEAL CLAUSE. – This Executive Order repeals, amends and supersedes any issuance inconsistent herewith

SECTION 8. EFFECTIVITY. – This Executive Order takes effect immediately.

Done this 31st of May 2017 in Angeles City.


ATTY. EDGARDO D. PAMINTUAN
City Mayor

Attested by:


LEONARDO KIRK I. GALANZA
Secretary to the Mayor