

Republic of the Philippines  
Province of Cebu  
CITY OF NAGA



Excerpt from the minutes of the Regular Session of the 3<sup>rd</sup> Sangguniang Panlungsod (SP) of the City of Naga, Cebu held on September 12, 2018 at the Session Hall, Legislative Building, City of Naga, Cebu.

Present:

HON. OTHELLO M. CHIONG	-Vice Mayor/Presiding Officer
HON. ALEXANDER R. LARA	- Sangguniang Panlungsod Member
HON. VIRGILIO M. CHIONG	- Sangguniang Panlungsod Member
HON. AURELIO B. ALINSONORIN	- Sangguniang Panlungsod Member
HON. AFSHIN MARK K. SEÑOR	-Sangguniang Panlungsod Member
HON. CARMELINO N. CRUZ, JR.	- Sangguniang Panlungsod Member
HON. RODRIGO A. NAVARRO	- Sangguniang Panlungsod Member
HON. PABLO A. ABANGAN	-Sangguniang Panlungsod Member
HON. LUZMINDA R. LAPITAN	- Sangguniang Panlungsod Member
HON. PORFERIO V. RESABA, JR.	- Sangguniang Panlungsod Member
HON. SCOTT JUVENAL A. CHIONG	-ABC President
HON. JHUN MARK T. SISMAR	-SK President

On leave:

HON. DELFIN R. SEÑOR	- Sangguniang Panlungsod Member
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**ORDINANCE NO. 2018-022**

**Hon. Pablo A. Abangan – Sponsor**  
*Chairman Committee on Finance, Budget and Ways and Means*

**AN ORDINANCE CREATING THE OFFICE OF THE INTERNAL AUDIT SERVICE (IAS) IN THE CITY OF NAGA, CEBU, PROVIDING FOR ITS FUNCTIONS, PERSONNEL AND APPROPRIATION THEREOF AND FOR OTHER PURPOSES**

**EXPLANATORY NOTE**

Republic Act 9491 otherwise known as “An Act Converting the Municipality of Naga in the Province of Cebu into a component city to be known as The City of Naga,” provides for the creation of offices in order to ensure efficiency and effectiveness in the implementation of plans, programs and activities of this local government unit (LGU).

The City Government of Naga, Cebu deems it necessary to establish the local IAS pursuant to R.A. 3456 (Internal Auditing Act of 1962) as amended by R.A. No. 4177 which mandates all heads of government agencies, GOCCs, GFI, SUCs and LGUs to immediately organize an Internal Auditing System in their respective offices.

**BE IT ORDAINED**, as it is hereby ORDAINED by the Sangguniang Panlungsod (SP) of the City of Naga, Cebu, in a session duly assembled, that:

**SECTION 1. TITLE.** This ordinance shall be known as an “**ORDINANCE CREATING THE OFFICE OF THE INTERNAL AUDIT SERVICE (IAS) IN THE CITY OF NAGA, CEBU, PROVIDING FOR ITS FUNCTIONS, PERSONNEL AND APPROPRIATION THEREOF AND FOR OTHER PURPOSES.**”

**SECTION 2. CREATION.** In relation to the establishment of the IAS, there is hereby the creation of the following positions, viz:

**IAS**

Item No.	Position Title	Salary Grade
1011-29	Internal Auditor II	15
1011-30	Internal Auditing Assistant	8

**SECTION 3. FUNCTIONS OF THE IAS.** The IAS is hereby mandated to perform the following functions pursuant to RA 3456 (Internal Auditing Act) as amended by RA 4177:

- Assist the management to achieve efficient and effective fiscal administration and performance of agency affairs and function.

**SECTION 4. ORGANIZATIONAL STRUCTURE.** With the creation of the positions mentioned in Section 2 hereof, the existing organizational structure of the above-stated office is hereby amended or modified accordingly. *(IAS shall be under the direct supervision and control of the head and /or assistant head of the agency per Budget Circular No. 2004-4 dated March 22, 2004)*

**SECTION 5. APPROPRIATION.** The City Government of Naga, Cebu shall appropriate the necessary funds in its annual budget to cover the operations of the IAS including the salaries and other benefits of the employees who will be appointed to the positions above-mentioned.

**SECTION 6. SEPARABILITY CLAUSE.** should any provisions of this Ordinance be declared illegal or unconstitutional by any court of competent jurisdiction, those not so declared shall remain in full force and effect thereof.


**SECTION 7. REPEALING CLAUSE.** Any other ordinance or parts thereof inconsistent with this enactment is hereby repealed or amended accordingly.

**SECTION 8. COPY FURNISHED.** The Civil Service Commission, Office of the City Mayor, City Budget Office and the City Human Resources Management Office shall be furnished with copies of this Ordinance for their information, reference, documentation and appropriate action.

**SECTION 9. EFFECTIVITY.** This ordinance shall take effect immediately upon approval in accordance with law.

**UNANIMOUSLY APPROVED** this 12<sup>th</sup> day of September 2018 on motion of Hon. Pablo A. Abangan, seconded by Hon. Rodrigo A. Navarro.

CERTIFIED CORRECT:

  
**GARRY A. CABOTAJE**  
Secretary to the Sanggunian

ATTESTED BY:



**OTHELLO M. CHIONG**  
Vice Mayor/Presiding Officer

APPROVED BY:

  
**KRISTINE VANESSA T. CHIONG**  
City Mayor 11-10-19