

OFFICE OF THE SANGGUNIANG BAYAN

EXCERPT FROM THE MINUTES OF THE 1st SPECIAL SESSION OF THE 12th SANGGUNIANG BAYAN OF PIÑAN, ZAMBOANGA DEL NORTE HELD ON DECEMBER 11, 2025 AT ITS SESSION HALL

Present:

Honorable Benedicto C. Cainta II

Municipal Vice-Mayor
Presiding Officer

Honorable Karl Joshua C. OroSCO

Sangguniang Bayan Member

Honorable Ricardo R. Sabandal

Sangguniang Bayan Member

Honorable Roland M. Icao

Sangguniang Bayan Member

Honorable Saturnino P. SorronDA

Sangguniang Bayan Member

Honorable Gina R. AleTA

Sangguniang Bayan Member

Honorable Ronald B. Dancalan, Sr.

Sangguniang Bayan Member

Honorable Jenelyn G. Jumilid

Sangguniang Bayan Member

Honorable Joel Audrey Cristal P. Galvez

Ex-Officio Sangguniang Bayan Member

Sangguniang Kabataan Federated President

Honorable Jodilyn P. Tatad

Ex-Officio Sangguniang Bayan Member

Indigenous Peoples Mandatory Representative

Honorable Ignacio L. Galan

Ex-Officio Sangguniang Bayan Member

(Liga ng mga Punong Barangay- President)

Sangguniang Bayan Member

Absent: Honorable Divine Grace C. Redillas

MUNICIPAL ORDINANCE NO. 2025-010

Series of 2025

AN ORDINANCE CREATING THE INTERNAL AUDIT SERVICE OFFICE AND THE POSITION OF MUNICIPAL GOVERNMENT DEPARTMENT HEAD I, (MUNICIPAL INTERNAL AUDIT SERVICE OFFICER), SALARY GRADE 24, STEP 1 IN THE LOCAL GOVERNMENT UNIT OF PIÑAN, ZAMBOANGA DEL NORTE, PROVIDING ITS DUTIES AND FUNCTIONS, APPROPRIATING FUNDS THEREFOR

Sponsored by : Honorable Roland M. Icao

Be it enacted by the Sangguniang Bayan Council of Piñan in a session duly assembled, that:

SECTION 1. TITLE – This Ordinance shall be known as “An Ordinance Creating the Internal Audit Service Office and the Position of Municipal Government Department Head I, (Municipal Internal Audit Service Officer), Salary Grade 24, Step 1, in the Local Government Unit of Piñan, Zamboanga del Norte, Providing its Duties and Functions, Appropriating Funds Therefor”.

SECTION 2. JUSTIFICATION- The following justification on the said creation are:

- Section 3 (b) of the Local Government Code of 1991 states that *“there shall be established in every LGU an accountable, efficient, and dynamic organizational structure and operating mechanism that will meet the priority needs and service requirements of its communities”*.
- Section 76 (Organizational Structure and Staffing Pattern) thereof provides that *“every LGU shall design and implement its own organizational structure and staffing pattern taking into consideration its service requirements and financial capability, subject to the minimum standards and guidelines prescribed by the CSC”*.
- Administrative Order No. 278 of April 28, 1992 provides that all heads of government offices, agencies, GOCCS including GFIs and Local Government Units, shall organize the Internal Audit Service in their respective offices which shall be an integral part of the organization and shall assist the institution management in the effective discharge of its responsibilities.
- Administrative Order (AO) No. 70 of 14th April 2004 mandating all heads of government offices, agencies, government-owned and/or controlled corporations, including government financial institutions, State Universities and Colleges (SUCs) and Local Government Units to organize an Internal Audit Service (IAS) in their respective offices, which shall function in accordance with policies established by the provisions of RA No. 3456, as amended by RA No. 4177.
- Paragraph 2 of CSC Memorandum No. 12, Series of 2022, otherwise known as *“2022 Guidelines and Standards in the Establishment of Organizational Structures and Staffing Patterns in Local Government Units”*, provides that it is the responsibility of every LGU to design, approve, and implement its organizational structure and staffing pattern (OSSP) in accordance with the guidelines and standards in the establishment of OSSP in the LGUs. Specifically, Sections 3 and 4 of MC No. 12, Series of 2022 identify, among others, the Office of the Internal Audit Services which may be created by the LGUs, subject to the provisions of Sections 1, 2, and 9 therein.

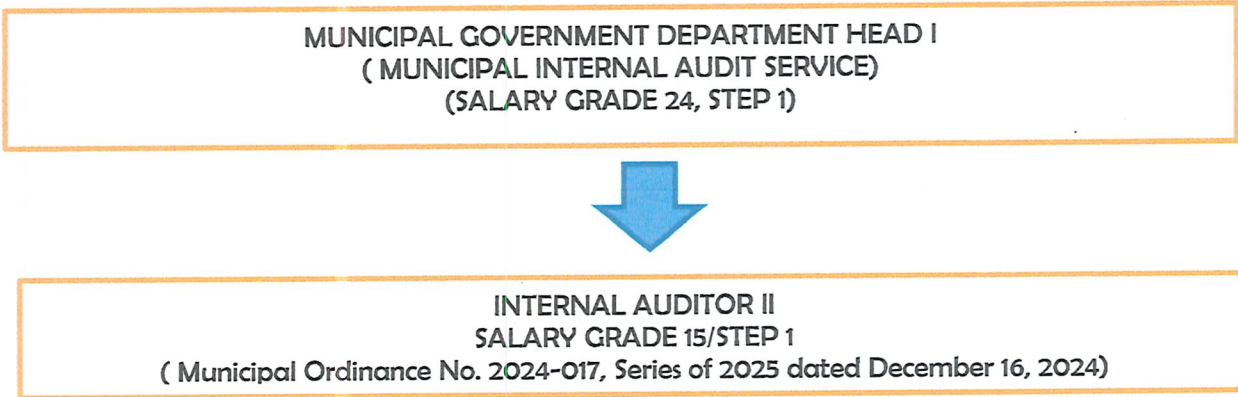
SECTION 3. CREATION OF THE INTERNAL AUDIT SERVICE OFFICE- There is hereby created under the organizational structure of the Local Government Unit of Piñan the Internal Audit Service Office.

SECTION 4. COMPOSITION AND STRUCTURE -The Office of the Internal Audit Service Office in the Local Government Unit of Piñan, Zamboanga del Norte shall be composed of the Municipal Government Department Head I (Municipal Internal Audit Service Officer) as head.

OFFICE OF THE INTERNAL AUDIT SERVICE

- a. Municipal Government Department Head I, (Municipal Internal Audit Service Officer), SG 24/1
- b. Internal Auditor II, SG 15/1 (Municipal Ordinance No. 2024-017, Series of 2025 dated December 16, 2025)

**ORGANIZATIONAL STRUCTURE
OFFICE OF THE INTERNAL AUDIT SERVICE**



SECTION 5. DUTIES AND FUNCTIONS OF THE MUNICIPAL INTERNAL AUDIT SERVICE OFFICE

1. To ascertain the reliability and integrity of financial and operational information and the means used to identify, measure, classify and report such information;
2. To provide independent and objective assurance and consulting services to improve LGU's operation;
3. To focus on management and operations audits, compliance, and internal control systems;
4. To conduct management and operations audit of LGU functions, and programs, projects and activities (PPAs) with output and determine the degree of compliance with their mandate, policies, government regulations, established objectives, systems/procedures /processes and contractual obligations;
5. Review and appraise systems and procedures, organizational structures, management practices, records, reports, and performance standards of the LGU;
6. Analyze and evaluate the internal control deficiencies, conduct root cause analysis (RCA) in cases when controls are weak, and recommend realistic courses of action (corrective and preventive measures) for the LCE or the Presiding Officer of the sanggunian to consider.
7. Perform such other internal audit-related duties and responsibilities, as may be assigned or delegated by the LCE or the Presiding Officer of the Sanggunian or as may be required by law.

SECTION 6. QUALIFICATION OF THE MUNICIPAL GOVERNMENT DEPARTMENT HEAD I (MUNICIPAL INTERNAL AUDIT SERVICE OFFICER). The qualification standard for the above-stated position is hereby reflected below:

- QUALIFICATION STANDARD:**
- Education: Bachelor's Degree
 - Experience: 3 years of relevant experience
 - Training: 24 hours of training in management and supervision
 - Eligibility: Career Service (Professional)
Second Level Eligibility

SECTION 7. DUTIES AND FUNCTIONS OF THE MUNICIPAL GOVERNMENT DEPARTMENT HEAD I (MUNICIPAL INTERNAL AUDIT SERVICE OFFICER)– The Municipal Department Head I-(Municipal Internal Audit Service Officer) shall perform the following duties and functions:

1. Head of a municipal department, involving managerial oversight, administrative tasks, and policy implementation within the Local Government Unit (LGU).
2. Ensures the efficient and effective operation of the internal audit function.
3. Develops strong professional relationships with the Local Chief Executive and key stakeholders.
4. Leads the development of the internal audit strategic plan and annual work plan that outlines the objectives, priorities, and proposed internal audit plan.
5. Liaises with other policy and regulatory bodies in developing internal audit plans for review and approval by the Local Chief Executive.
6. In the case of the Sanggunian, it will have to functionally/operationally report to the Presiding Officer of the Sanggunian concerned.

SECTION 8. FUNDING REQUIREMENT- Funds for the created office and position shall be accordingly provided out from the Supplemental Budget No. 2, FY 2025.

SECTION 9. SANGGUNIANG BAYAN CONCURRENCE- Pursuant to the provision of RA 7160, otherwise known as the Local Government Code of 1991 and the Civil Service Rules, Laws, and Regulations, the appointment to the position of the Municipal Government Department Head I- SG 24, Step 1, shall be subject to the concurrence of the Sangguniang Bayan of the Municipality of Piñan, Zamboanga del Norte.

SECTION 10. The position of Internal Auditor II, SG 15/Step 1, which was approved pursuant to Municipal Ordinance No. 2024-017, Series of 2025 under the Office of the Municipal Mayor shall be transferred to the newly created Internal Audit Service Office including the appropriations thereof.

SECTION 11. INCORPORATING CREATED POSITION IN THE PERSONNEL SCHEDULE. Personnel Schedule of various offices shall incorporate the newly created position under the FY 2026 Annual Budget and Plantilla of Position in the concerned offices.

SECTION 12. DECLARATION OF INTENT TO CONFORM THE LAW – This ordinance is subject to national laws, rules and regulations governing its subject matter.

SECTION 13. REPEALING CLAUSE – All ordinances, executive orders, rules and regulations, or parts thereof, whose provisions are in conflict with, or contrary to, the provisions of this ordinance particularly Municipal Ordinance No. 2025-009, Series of 2025 are hereby repealed, amended, or modified accordingly.

SECTION 14. SEPARABILITY CLAUSE – If any provision of this Ordinance shall be held unconstitutional or invalid, the other provisions not otherwise affected shall remain in full force and effect.

SECTION 15. EFFECTIVITY – This Ordinance shall take effect fifteen (15) days after its approval by the concerned reviewing authority and posting in three (3) conspicuous public places in this municipality.

CARRIED UNANIMOUSLY.

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I HEREBY CERTIFY to the correctness of the above-quoted Municipal Ordinance.


MARIA CELESTE B. CANOY
Secretary to the Sangguniang Bayan

CERTIFIED CORRECT AS TO ITS PASSAGE
ON THE THIRD AND FINAL READING:


BENEDICTO C. CAINTA II
*Municipal Vice Mayor
(Presiding Officer)*

APROVED:


ROMMEL I. GUDMALIN
Municipal Mayor
11 DEC 2025



RECEIVED

DATE: December 9, 2025
BY: [Signature]

OFFICE OF THE MUNICIPAL MAYOR

December 9, 2025

Honorable Benedicto C. Cainta II
Municipal Vice-Mayor

Honorable Members of the Sangguniang Bayan
Local Government Unit-Piñan
Piñan, Zamboanga del Norte

Dear Honorable Cainta and the Honorable Members of the Sangguniang Bayan;

Greetings!

This letter respectfully requests to conduct a special session on December 11, 2025, at 8:00 o'clock in the morning to treat and consider the passage of "An Ordinance Creating the Internal Audit Service Office and the Position of the Municipal Government Department Head I, (Municipal Internal Audit Service Officer), Salary Grade 24, Step 1 in the Local Government Unit of Piñan, Zamboanga del Norte, Providing its Duties and Functions, Appropriating Funds Thereof."

The undersigned certifies to the urgency of the herein request.

Thank you for your time and consideration.

ROMMEL I. DUDMALIN
Municipal Mayor



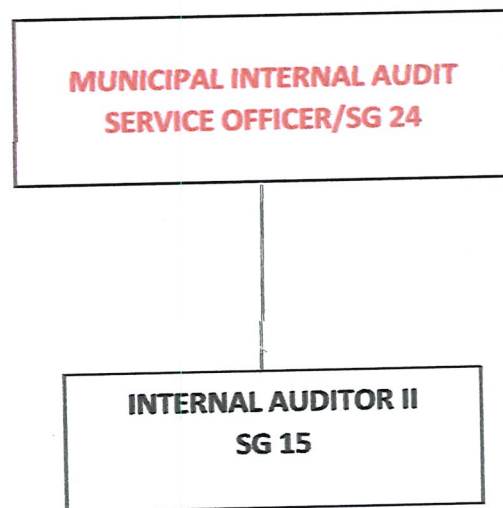
"YORME Lumad taga Piñan!"



Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL NORTE
Municipality of Piñan
www.pinan.gov.ph

OFFICE OF THE MUNICIPAL INTERNAL AUDIT SERVICE

Office Chart



Prepared by:


RECHEL P. SABANDAL, MBA, LPT
Labor and Employment Officer III
HRMO Designate

LEGEND:

 Existing
 New Position



Republic of the Philippines
PROVINCE OF ZAMBOANGA DEL NORTE
Municipality of Piñan

OFFICE OF THE MUNICIPAL BUDGET OFFICER

C E R T I F I C A T I O N

To Whom it May Concern:

THIS is to certify that the Municipality of Piñan has not exceeded the Personal Services Limitation for Fiscal Year 2025 Annual Budget per review of the Sangguniang Panlalawigan thru the Office of the Provincial Budget Office.

This Certification is issued in support to the creation of one (1) Municipal Internal Audit Service Officer, this Municipality.

Issued this 10th day of December, 2025.


ASUNCION N. SALUDSOD
Municipal Budget Officer

PERSONNEL SCHEDULE CY 2025
Piñan, Zamboanga del Norte

OFFICE CODE NO. 3-02
OFFICE: OFFICE OF THE INTERNAL AUDIT UNIT HEAD
PROGRAM: Internal Auditing Services
PROJECT/ACTIVITY: PERSONAL SERVICES

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PROJECT/ACTIVITY: PERSONAL SERVICES								
Item Number		Position Title	Name of Incumbent	Current Year Authorized CY 2025		Current Year Proposed CY 2025		
				Rate/Annum		Rate/Annum		
				SG/Step	Amount	SG/Step	Amount	
Old	New				LBC No. 160 August 12, 2024 1st Tranche Salary adjustment due to reclassification from 4th class to 3rd class municipality (With Step Increment)		LBC No. 165 July 18, 2025 2nd Tranche (With Step Increment)	Increase effective August 2, 2025 (5 months)
1	2	3	4	5	6	7	8	9
1		Municipal Government Department Head 1 (Internal Audit Unit Head)	Vacant		-	24/1	942,576.00	235,644.00 (Effective Oct. 1, 2025)
					-		942,576.00	235,644.00
		TOTAL						
		GRAND TOTAL			41,993,484.00		44,809,056.00	1,066,739.00

Prepared by:

RECHEL P. SABANDAL
HRMO-I

Reviewed by:

ASUNCION N. SALUDSOD
Municipal Budget Officer

Approved:

ROMMEL J. GUDMALIN
Municipal Mayor

XVI. OFFICE OF THE INTERNAL AUDIT UNIT HEAD			
OBJECT OF EXPENDITURE	AIP PROGRAM REFERENCE CODE	ACCOUNT CODE	TOTAL
XVI.1. PERSONAL SERVICES			
Salaries & Wages-Regular	1000-01-77.1	5-01-01-010	P 235,644.00
PERA	1000-01-77.2	5-01-02-010	6,000.00
Representation Allowance	1000-01-77.3	5-01-02-020	20,400.00
Transportation Allowance	1000-01-77.4	5-01-02-030	20,400.00
Cash Gift	1000-01-77.5	5-01-02-150	5,000.00
Life & Retirement Ins. Premium	1000-01-77.6	5-01-03-010	28,277.00
PAG-IBIG Contribution	1000-01-77.7	5-01-03-020	600.00
PHILHEALTH Contribution	1000-01-77.8	5-01-03-030	11,782.00
ECC Contribution	1000-01-77.9	5-01-03-040	300.00
TOTAL PERSONAL SERVICES			P 328,403.00
TOTAL APPROPRIATIONS			P 328,403.00
GRAND TOTAL APPROPRIATION			P 5,377,304.00
TOTAL BUDGETARY REQUIREMENTS			P 5,377,304.00
TOTAL CURRENT EXPENDITURES			P 5,377,304.00

SECTION III. SEPARABILITY CLAUSE: If, for any reason, any section or provision of this Appropriation Ordinance is declared invalid or unconstitutional, other sections or provisions thereof which are not affected thereby shall continue to be in full force and effect.

SECTION IV. EFFECTIVITY: This Appropriation Ordinance No. 25-09, Series of 2025 Supplemental Budget No. 02, FY 2025 of the Municipality of Piñan, Zamboanga del Norte shall take effect upon its approval.

CARRIED UNANIMOUSLY.
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I HEREBY CERTIFY to the correctness of the foregoing Appropriation Ordinance No. 25-09, Series of 2025.

Aramy
MARIA CELESTE B. CANOY
Secretary to the Sangguniang Bayan

**CERTIFIED CORRECT AS TO ITS PASSAGE
ON THE THIRD AND FINAL READING:**

[Signature]
BENEDICTO C. CAINTA II
Municipal Vice Mayor
(Presiding Officer)

APPROVED:

[Signature]
ROMMEL I. GUDMALIN
Municipal Mayor
01 OCT 2025