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Item No.: 34
Date: 09 2025 DEC



Republic of the Philippines
PROVINCE OF LEYTE
Provincial Capitol
Tacloban City

-oOo-

PROVINCIAL LEGAL OFFICE

Province of Leyte
Legal Office
Released by: [Signature]
Time: 9:40
Date: 12-2-25

Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: DEC 03 2025
By: [Signature]

2nd INDORSEMENT
November 24, 2025

Respectfully returned to the Sangguniang Panlalawigan of Leyte, through the SP Secretary, the attached Ordinance No. 18 of the Sangguniang Bayan of Capoocan, Leyte.

Issues/concerns for review/recommendation/legal opinion is/are as follows:

- Ordinance No. 18: **“An Ordinance creating the Office of the Municipal Internal Audit Service (MIASO) in the Municipality of Capoocan, Leyte”**

REVIEW/RECOMMENDATION/LEGAL OPINION:

This office is of the opinion that the subject Ordinance is generally in accordance with its power under Section 443(c)(2)¹ of the Local Government Code of 1991 (R.A 7160) subject to the availability of funds. Hence, we recommend for the declaration of its validity.

We hope to have assisted you with this request. Please note that the opinion rendered by this Office are based on the facts available and may vary or change when additional facts and documents are presented or changed. This opinion is likewise without prejudice to the opinions rendered by higher and competent authorities and/or the courts.

ATTY. JOSE RAYMUND A. ACOL
Provincial Legal Officer 

¹ Section 443.

(c) The sangguniang bayan may:

(2) Create such other offices as may be necessary to carry out the purposes of the municipal government;

Republic of the Philippines
PROVINCE OF LEYTE
Palo, Leyte
-oOo-

OFFICE OF THE SANGGUNIANG PANLALAWIGAN

1ST INDORSEMENT
28 November 2025

Province of Leyte
Legal Office
Received: 
Date: 12-01-25

The Provincial Legal Office is respectfully requested to review and submit recommendations on the herein enclosed **Municipal Ordinance No. 18, series of 2025 of the Municipality of Capoocan, Leyte, entitled: An Ordinance creating the Office of the Municipal Internal Audit Service Officer (MIASO) in the Municipality of Capoocan, Leyte and appropriating funds therefor.**


FLORINDA JILL S. UYVICO
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Capoocan
Office of the Sangguniang Bayan

✉ sbcapoocan@gmail.com / sbcapoocan@yahoo.com
☎ 09976874138

November 28, 2025

Sangguniang Panlalawigan
Province of Leyte
RECEIVED
Date: NOV 28 2025
By: [Signature]

THE HONORABLE BODY

Sangguniang Panlalawigan
4th Floor, Provincial Government Complex
West Bypass Road, Campetic
Palo, Leyte

Dear Gentlemen / Mesdames:

Good Day!

Submitting **Municipal Ordinance No. 18, Series of 2025** of the Sangguniang Bayan of Capoocan, Leyte entitled, **"AN ORDINANCE CREATING THE OFFICE OF THE MUNICIPAL INTERNAL AUDIT SERVICE OFFICER (MIASO) IN THE MUNICIPALITY OF CAPOOCAN, LEYTE AND APPROPRIATING FUNDS THEREFOR"**, for review of the Honorable Body.

Earliest and favorable action shall be gratefully acknowledged.

Respectfully yours,


JUDE R. DELA TORRE
Secretary to the Sanggunian



Republic of the Philippines
PROVINCE OF LEYTE
Municipality of Capoocan

Office of the Sangguniang Bayan

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Sangguniang Panlalawigan
Province of Leyte

RECEIVED

Date: NOV 28 2025
By: *[Signature]*

SANGGUNIANG BAYAN OF THE MUNICIPAL GOVERNMENT OF CAPOOCAN, LEYTE IN ITS 16th REGULAR SESSION
HELD ON OCTOBER 14, 2025 AT THE MUNICIPAL SESSION HALL LEGISLATIVE BUILDING

MUNICIPAL ORDINANCE NO. 18 SERIES OF 2025

**AN ORDINANCE CREATING THE OFFICE OF THE MUNICIPAL
INTERNAL AUDIT SERVICE OFFICER (MIASO) IN THE MUNICIPALITY
OF CAPOOCAN, LEYTE AND APPROPRIATING FUNDS THEREFOR**

WHEREAS, to strengthen their internal control systems and organize systems and procedures in coordination with the DBM;

WHEREAS, Administrative Order No. 278 issued on April 28, 1992 provides that all heads of government offices, agencies, GOCCs including GFIs and Local Government Units (LGUs) shall organize in their respective offices, the Internal Audit Service (IAS), which shall be an integral part of the office, and shall assist the institution management in the effective discharge of its responsibilities, in so far as the same would not encroach on or be adversarial with those of the Commission on Audit or COA;

WHEREAS, it shall function in accordance with the policies established by the provisions of Republic Act No. 3456, as amended by Republic Act No. 4177, and shall perform staff functions with primary responsibilities encompassing the examination and evaluation of the adequacy and effectiveness of internal control and the quality of performance;

WHEREAS, Administrative Order No. 70 which was issued on April 4, 2003 mandates all heads of government agencies, GOCCs, GFIs, SUCs and Local Government Units to immediately organize an Internal Auditing System in their respective offices, which shall function in accordance with the policies establish by the provisions of R.A No. 3456 as amended by R.A. No. 4177;

WHEREAS, CSC Memorandum Circular No. 12, s. 2006 set the Qualification Standards for IAS Positions pursuant to Administrative Order No. 70 dated April 14, 2003 that mandated government offices, agencies including LGUs to organize an Internal Audit Service based on the approved CSC Resolution No. 040683 dated June 21, 2004;

WHEREFORE, on motion of Honorable Arnold A. Caing, duly seconded by Honorable Von Lito Q. Vallar and Honorable Dave A. Nidera, be it:

RESOLVED, as it is hereby resolved that in session assembled, the Sangguniang Bayan of the Municipality of Capoocan, Leyte, enact the following:

Section 1. Title. This ordinance shall be known as the **OFFICE OF THE MUNICIPAL INTERNAL AUDIT SERVICE OFFICER (MIASO) Ordinance of the Municipality of Capoocan, Leyte.**

Section 2. Rationale. It is to the best interest on the part of the Municipal Government of Capoocan, Leyte to create an office to function in such a way that the effectiveness and adequacy of security and management controls over information systems and databases and the integrity of each and every department shall be determined under the guidelines issued by the Department of Budget and Management..

Section 3. Creation of OFFICE OF THE MUNICIPAL INTERNAL AUDIT SERVICE OFFICER (MIASO) in the Municipality of Capoocan, Leyte. There shall be established an OFFICE OF THE MUNICIPAL INTERNAL AUDIT SERVICE OFFICER (MIASO) in the Municipality of Capoocan, Leyte. The office shall be manned and headed by the Internal Auditor III who shall manage and oversee the operations of the office, pursuant to the mandate

[Signatures of officials]

under R.A. No. 3456, as amended by R.A. No. 4177, and other applicable laws. The municipality may appoint such number of personnel as are necessary to carry out the functions and objectives of MIASO, subject to fund limitation. For reasons of economy and expediency, interim appointments may be resorted to, and may be drawn from any department or office now existing within the LGU

Section 4. Functions of MIASO. The Office of the MUNICIPAL INTERNAL AUDIT SERVICE OFFICER shall carry out the following functions, viz:

- a. Advise the Local Chief Executive (LCE) or Sanggunian on all matters relating to management control and operations audit of the executive or legislative branches;
- b. Conduct management and operations audit of LGU functions, programs, projects, activities, and outputs and determine the degree of compliance with their mandate, policies, government regulations, established objectives, systems and procedures/processes, and contractual obligations;
- c. Review and appraise systems and procedures, organizational structures, asset management practices, financial and management records, reports, and performance standards of the LGU;
- d. Analyze and evaluate management deficiencies and assist top management by recommending realistic courses of action; and
- e. Perform such other related duties and responsibilities as may be assigned or delegated by the LCE or as may be required by law.

Section 5. Appropriation. The necessary funding for this office shall be appropriated in the **Annual General Fund Budget and Supplemental Budget of the Municipality of Capoocan, Leyte** to cover the operational expenses, and salaries and benefits, in accordance with the corresponding salary grade, and shall be sustained and incorporated in the office' budget in the succeeding years.

Section 6. Repealing Clause. All ordinances, resolutions, executive orders, memorandum circulars and all other issuances or parts thereof which are inconsistent with any provisions of this Ordinance are hereby repealed or modified accordingly.

Section 7. Separability Clause. If for any reason or reasons, any part of this Ordinance is declared unconstitutional or invalid, other parts or provisions thereof not affected thereby shall continue to be in full force and effect.

Section 8. Effectivity. This ordinance shall take effect immediately upon its approval and upon compliance of the posting requirements as prescribed under the Local Government Code.

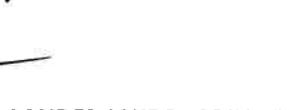
ENACTED by the Sangguniang Bayan, in session assembled this 14th day of **October, 2025** at Capoocan, Leyte.


GRACIA G. PIGAR
SB Member


VON LITO Q. VALLAR
SB Member


JAIME A. DALDE, JR.
SB Member


ARNOLD A. ZAING
SB Member


LANDER JAKE D. ABILLAR
SB Member
(On Official Business)


TERESA C. BALQUIN
SB Member


JOJO N. NEPOMUCENO
SB Member

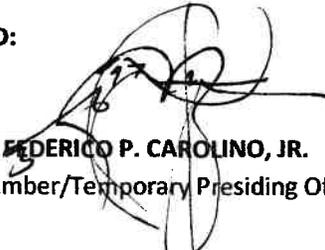
FLORENCE R. CAROLINO-MISAGAL
Ex-Officio Member
Municipal Chapter President
Liga ng mga Barangay
(On Official Business)


DAVE A. PINNAR
Ex-Officio Member
President
Pambayang Pederasyon ng mga Sangguniang Kabataan

I HEREBY CERTIFY to the correctness of the foregoing Ordinance of the Sangguniang Bayan of Capoocan, Leyte.


JUDER DELA TORRE
Secretary to the Sanggunian

ATTESTED:


FEDERICO P. CAROLINO, JR.
SB Member/Temporary Presiding Officer

APPROVED:


ATTY. FEDERICO H. CAROLINO, SR.
Municipal Mayor
Date: 11.07.25