

**Administrative Order  
No. 07  
February 23, 1993**

**SUBJECT : Installation of Internal Audit Service**

In the interest of the service and pursuant to Administrative Order No. 278 dated April 28, 1992 directing the strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned and/or Controlled Corporations, including Government Financial Institutions and Local Government Units in their operations, an Internal Audit Service is hereby created at the Department Proper, Staff Bureaus and the 14 Regional Offices whose functions shall be as follows:

1. Assist management in the effective discharge of their responsibilities to ensure efficiency, effectiveness and economy in the operation of the Department as well as detect and prevent fraud, waste in the use of funds and property.
2. To safeguard its assets, check the accuracy and reliability of its accounting data, promote operational efficiency and encourage adherence to prescribed management policies.

This Order shall take effect immediately.

**ANGEL C. ALCALA  
Secretary**