



MC No. 12, s. 2006

## MEMORANDUM CIRCULAR

**T O : ALL HEADS OF CONSTITUTIONAL BODIES;  
DEPARTMENTS, BUREAUS AND AGENCIES OF THE  
NATIONAL GOVERNMENT; LOCAL GOVERNMENT UNITS;  
GOVERNMENT-OWNED AND CONTROLLED  
CORPORATIONS WITH ORIGINAL CHARTERS; AND STATE  
UNIVERSITIES AND COLLEGES**

**SUBJECT : Qualification Standards for IAS Positions**

Pursuant to Administrative Order No. 70 dated April 14, 2003, all heads of government offices, agencies, GOCCs, GFIs, SUCs and LGUs are mandated to organize an Internal Audit Service (IAS) in their respective offices. To provide the guidelines on the organization and staffing of Internal Audit Units (IAUs), the Department of Budget and Management (DBM) issued Budget Circular No. 2004-4 dated on March 22, 2004.

In CSC Resolution No. 040683 dated June 21, 2004, the Civil Service Commission approved the following qualification standards for the IAS positions:

**1. Internal Auditing Assistant (SG-08)**

Education : Completion of two years studies in college  
Experience : 1 year of relevant experience  
Training : 4 hours of relevant training  
Eligibility : Career Service (Sub-professional)/First Level Eligibility

**2. Internal Auditor I (SG-11)**

Education : Bachelor's degree relevant to the job  
Experience : None required  
Training : None required  
Eligibility : Career Service (Professional)/Second Level Eligibility

**3. Internal Auditor II (SG-15)**

Education : Bachelor's degree relevant to the job  
Experience : 1 year of relevant experience  
Training : 4 hours of relevant training  
Eligibility : Career Service (Professional)/Second Level Eligibility

4. **Internal Auditor III (SG-18)**

Education : Bachelor's degree relevant to the job  
Experience : 2 years of relevant experience  
Training : 8 hours of relevant training  
Eligibility : Career Service (Professional)/Second Level Eligibility

5. **Internal Auditor IV (SG-22)**

Education : Bachelor's degree relevant to the job  
Experience : 3 years of relevant experience  
Training : 16 hours of relevant training  
Eligibility : Career Service (Professional)/Second Level Eligibility

6. **Internal Auditor V (SG-24)**

Education : Master's Degree  
Experience : 4 years in position/s involving management and supervision  
Training : 24 hours of training in management and supervision  
Eligibility : Career Service (Professional)/Second Level Eligibility

Agencies are, however, encouraged to set specific or higher standards for their positions. These standards shall be submitted to the Commission for approval, and once approved, they shall be adopted by the Commission as qualification standards in the attestation of appointments of the agency concerned.

Please be guided accordingly.



**KARINA CONSTANTINO-DAVID**  
Chairperson

June 22, 2006