

INDIVIDUAL PERFORMANCE COMMITMENT & REVIEW FORM (IPCR)

I, **DANILO G. DUMAGUING**, Internal Auditor III, assigned at the **INTERNAL AUDIT SERVICE**, commit to deliver and agree to be rated on the attainment of the following targets in accordance with the indicated measures for the period **JANUARY 1 to JUNE 30, 2025**.

Reviewed by:

Approved:

DANILO G. DUMAGUING
Date: January 24, 2025

MARIA TERESA A. CRUZ
Head, Internal Audit Service

PROSE IVY G. YEPES
President

Rating Equivalents:
5 - Outstanding
4 - Very Satisfactory
3 - Satisfactory
2 - Fair
1 - Poor

Programs/Projects/Activites (PAPs)	Success Indicators (Key Performance Indicators)	Targets	Actual Accomplishments	Rating				Remarks
				Q	E	T	A	
Strategic Objectives (60%)								
Strategic Objective No. 2: Efficient and effective management of the university's tangible and intangible assets and resources.								
Enhanced Operational Efficiency, Compliance, and Financial Integrity Program a. Identification of inefficiencies and areas for improvement, resulting in streamlined processes and cost savings; b. Assurance that the organization adheres to laws, regulations, and internal policies, reducing the risk of non-compliance and associated penalties; c. Strengthened financial reporting and controls, leading to more accurate financial statements and increased stakeholder confidence.	Functional IAS Framework and Guidelines	a. Approval of the proposed creation of IAS Framework and Guidelines during the 1st Quarter Board b. Conduct of Orientation of the BOR-approved University IAS Framework and its Guidelines within the 2nd quarter	1. Prepared the Internal audit structure and function based on DBM-CL 2023-14 and in accordance with the provisions on the Revised Organization and Staffing Standards (ROSS) per DBM National Budget Circular No. 589 s. 2022. 2. Prepared the Internal audit processes and internal audit activities of the IAS framework. 3. Prepared a power point presentation and script for the Orientation of the BOR-approved University IAS Framework.	5	5	5	5.00	BOR Approved last April 29, 2025. Conduct Orientation last May 27, 2025
	Audit Cycle Time: Average time taken to complete an audit from planning to reporting. Shorter cycle times indicate efficiency.	Audit plan conducted and reported within 6 months						Not yet

	Percentage of Audits Completed on Schedule: Proportion of planned audits completed within the scheduled timeframe, reflecting adherence to the audit plan.	80% completion based on the approved audit plan timeframe						Not yet
	Audit Recommendation Implementation Rate: Percentage of audit recommendations that are implemented within a specified timeframe, indicating the effectiveness and responsiveness of the organization.	60% implementation rate for audit recommendations within the prescribed period						Not yet
	Stakeholder Satisfaction Score: Average satisfaction ratings from management and stakeholders regarding the value and effectiveness of the internal audit services.	at least very satisfactory rating						Not yet
	Compliance Rate: Percentage of compliance with internal policies, regulations, and standards as identified during audits, reflecting the effectiveness of controls.	100% Compliance Rate						Not yet
	Risk Management Program: a. Enhanced identification and assessment of risks, leading to better risk mitigation strategies and increased organizational resilience.	Implement a structured risk assessment framework to identify and mitigate 3 risk areas within the organization within the rating period.						Not yet

	Training and Development Hours for Audit Staff	20 hours training completed per Internal auditor within the time frame.						None
Core Functions (30 %)								
	Risk Assessment	Completed Risk Assessment of 2 Identified Offices within the first half of 2025	Compliant to submission of risk assessment questionnaires or Internal control questionnaires (ICQ) of the Cashiering Offices and Budgeting Office.	4	4	5	4.33	Not yet submitted due to enrollement and travelled of respondent persons.
Resource Persons (Additional function)	Resource Speaker on Seminar, Training, Orientation and Workshop	Atleast One (1) resource speaker	Resource persons of Orientation of the BOR-approved University IAS Framework at twice.	5	5	5	5.00	VSU main and VSU Tolosa campus
ISO 9001-2015 Compliance	Percentage of NCs received and acted	100% Compliant	Compliance with submission of NCs received.	3	3	3	3.00	
	Percentage of CARs received and acted	100% Timely delivery of reports	Compliance with on-time delivery of reports received.	3	3	3	3.00	
	Discharge of duties as office alternate deputy DRC	100% accuracy and organization of office documents	Compliance with accuracy and organization of office documents.	3	3	3	3.00	January 2 - February 28, 2025
	Number of witnessed of Property, Plant, and Equipment physical inventory	One (1) witnessed Physical inventory within the rating period	Compliance in the witnessed of Physical inventory of Property, Plant, and Equipment within the rating period	3	3	4	3.33	GenSO Warehouse 1 January 30-31, 2025
	Number of witnessed of livestock and macapuno physical inventory	One (1) witnessed Physical inventory of livestock and macapuno within the rating period	Compliance in the witnessed of Physical livestock and macapuno inventory within the rating period	3	3	4	3.33	With Mr. Toraja of the month of January 2025
	Meetings attended	Attendance to 4 meetings within the rating period.	Compliance with Eight (8) attendance meetings within the rating period	5	5	5	5.00	
	Number of mentoring or coaching	Accomplished 10 Coaching and mentoring within the rating period	Compliance with Ten (10) Accomplished of coaching and mentoring within the rating period	3	3	3	3.00	
	Attendance to seminars, trainings, and workshops	Attendance of all IAS personnel to seminar, training, workshop within the 1st half of the year.	Compliance with attendance of all IAS personnel to seminar, training, workshop within the 1st half of the year	3	3	4	3.33	
	Communication letters released	10 letters issued within the rating period	Compliance with letters issued within the rating period	3	3	3	3.00	
Internal Audit Service Framework and Guidelines	Percentage completion in the preparations of IAS framework	100% completed within the rating period	Compliance with completed percentage within the rating period	4	4	5	4.33	

Internal Audit Service Manual	Percentage in preparations of IAS Operations Manual	90% completed within the rating period	Compliance with completed percentage within the rating period	3	4	3	3.33	
Support Funtions (10 %)								
Messenger, Internet Protocol (IP) and Email Queries	100% of replies arising from complaints lodged through messenger, IP and emails drafted and submitted to the Superior Office	100% complied	Compliance with the replies arising from complaints lodged through messenger, IP and emails drafted and submitted to the Superior Office	4	4	5	4.33	
Attendance to Flag Raising Ceremony	100% attendance to the Flag Raising Ceremony on time	100% attendance	Compliance with the attendance to the Flag Raising Ceremony on time	3	3	4	3.33	
Submission of Daily Time Record (DTR)	100% Submission of Daily Time Record (DTR) without error 3 WD upon receipt.	Submitted DTR within 5 days of succeeding month	Compliance with the submission of Daily Time Record (DTR) without error 3 WD upon receipt.	3	3	3	3.00	
Submission of Employee's SALN	Submission of employee's SALN on or before the prescribed deadline.	Submission before April 15 of current year	Compliance with the submission of employee's SALN on or before the prescribed deadline.	3	4	3	3.33	
IPCR Targets / Accomplishment	Timely submission of IPCR to Personnel Division	Submission before due date	Compliance with the timely submission of IPCR to Personnel Division	5	5	5	5.00	
OPCR Targets / Accomplishments	Timely submission of OPCR to Planning Office	Submission before due date	Compliance with the timely submission of OPCR to Planning Office	5	5	5	5.00	
		Total Over-all Rating					76.00	
		Average Rating					3.80	4.48
		Adjectival Rating					VS	

RECOMMENDATIONS:

Discussed with:	Reviewed and Assessed by: I hereby certify that I discussed my assessment of the performance with the unit/department head.	Approved by:
DANILO G. DUMAGUING	MARIA TERESA A. CRUZ	PROSE IVY G. YEPES
Date: January 24, 2025	Head, Internal Audit Service	President
Date: _____	Date: _____	Date: _____