



Guide to BAICS for Water Districts

5-Session Webinar

Day 1: Tuesday, February 22, 2022 * 8:30AM - 12:00NN **Day 4:** Thursday, March 3, 2022 * 8:30AM - 12:00NN
Day 2: Thursday, February 24, 2022 * 8:30AM - 12:00NN **Day 5:** Tuesday, March 8, 2022 * 1:30PM - 4:45PM
Day 3: Tuesday, March 1, 2022 * 1:30PM - 4:45PM

Course Outline

The conduct of the Baseline Assessment of Internal Control System (BAICS) is required for all water districts as mandated by the DBM. BAICS provides a starting point for internal audit strategic planning. It is an integral procedure in the internal audit cycle. BAICS must be carried out and implemented by the Internal Audit Unit (IAU) or Internal Audit Services (IAS). They must undertake BAICS on all Public Financial Management processes.

The knowledge gained from the results shall assist the Head of Agency or Offices in strengthening the internal control system as embodied in the DBM circular 2020-8 dated May 26, 2020 on the Revised Philippine Government Internal Audit Manual (RPGIAM). BAICS is a critical component in strategic planning, creating a budget reform roadmap and action plan.

Strengthening the internal controls (starting with BAICS) is also required when one is to access funding from institutions including ADB, DOF, DILG, etc.

The BAICS aims to:

1. Assist Internal Audit Services (either an internal audit unit, division or department) to gain a more comprehensive and thorough understanding of the agency's operations.
2. Identify and document the five components of the internal control system of the organization and all its Programs/ Projects/ Activities (PPAs).
3. Review key processes and controls on operations (OPS), support to operations (STO), and general administration and support (GAS).
4. Gather sufficient information on potential audit areas to be included in the IAS strategic plan.

Participants will be guided on the activities to be performed including completion of an Agency Internal Control Document (AICD) and other relevant templates and forms, administration of an Internal Control Questionnaire (ICQ)/ Internal Control Checklist (ICC), and verification of results through narrative notes, flowcharts, walkthroughs and test controls.

This training will be of great help in preparing a Baseline Assessment Report (BAR) needed by the Head of Agency and the organization.

Tools and templates to be utilized during the BAICS training:

- 1 - Agency Internal Control Documents (AICD)
- 2 - Internal Control Checklist/ Questionnaire (ICC/ ICQ)
- 2A - Validation of Controls
- 2B - Compensating Control Work Sheet (CCWS)
- 3 - Summary of Observations (SOB)
- 4 - Narrative Procedures (NP)
- 5 - Summary of Control Attributes (SCA)
- 6 - Walkthrough (WT)
- 7 - Test Controls (TOC)
- 8 - Interim Report (IR)
- 9 - Baseline Assessment Report (BAR)
- 10 - Control Universe (CU)
- 11 - Review of Other Reports (ROR)
- 12 - Tally Sheet (TS)
- 13 - Flowchart (FC)

Duration: 5 half-day sessions

Training Fee: Inclusive of an e-certificate and a printed learning material
P 12,580 - (when you register and pay on or before
January 31, 2022)
P 14,880 - (when you register and pay after January 31, 2022)

*Optional: Add P450 for a printed copy of a certificate of attendance inclusive of delivery charge

Mode of Teaching: Lectures, Workshops with take home assignments,
Question & Answer segment

Mode of Delivery: Online training via Zoom using meeting format.
Audience Participation is required for Maximum Learning

Course Director and Lecturer:

Alicia C. Manuel, CRFA, CICA, JD was with COA for 31 years as an auditor assigned to various branches of government including DILG, Bureau of Fire Protection and NAPOLCOM among others. While at COA, she was seconded to international organizations as an international consultant to World Bank, Asian Development Bank and AusAid to monitor large scale projects in various countries.

She is the author of the Handbook on AFP Internal Auditors, 2017 and the Internal Audit Manual Province of Negros Occidental, 2019. She regularly lectures on Management Audit and Baseline Assessment Report and addressing COA challenges with the Armed Forces of the Philippines, Philippine Army, Philippine Navy and Philippine Airforce among many others. She is also a consultant at the Philippine Government Electronic Procurement System (PhilGeps).

She has done capacity building on BAICS with the the following government institutions:

Armed Forces of the Philippines
BARMM (Ministry of Basic, Higher and Technical Education)
Department of Interior and Local Government
Department of Finance
Department of Education
Department of National Defense
National Police Commission
National Telecommunications Commission
Philippine Army
Province of Negros Occidental
Polytechnic University of the Philippines

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