



PAMBANSANG PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(National Headquarters Philippine Coast Guard)
139 25th Street, Port Area
1018 Manila

29 March 2021

NHQ-PCG/CGIA

STANDING OPERATING PROCEDURES
NUMBER.....06-21

INTERNAL AUDITOR BADGE

I. REFERENCE:

HPCG Circular Nr 06-10 dated 24 May 10 (PCG Awards and Decorations)

II. PURPOSE:

This Standing Operating Procedure (SOP) prescribes the policies, guidelines, and procedures governing the awarding and wearing of the Internal Auditor Badge by Officers and Non-Officers assigned to Coast Guard Internal Audit (CGIA) and other Philippine Coast Guard (PCG) personnel.

III. OBJECTIVES:

A. To recognize deserving Officers, Non-Officers and Non-Uniformed Personnel of the PCG performing auditor duties as directed by CGIA.

B. To provide policies, guidelines and procedures for eligibility and conferring of the CGIA Internal Auditor Badge.

IV. POLICY CONSIDERATIONS:

A. The CGIA Internal Auditor Badge is an important symbol of Coast Guard recognition of competence and eligibility of Officers, Non-Officers and Non-Uniformed Personnel (including those personnel formerly assigned at CGIA) who have been qualified by the Commander, Coast Guard Internal Audit as internal auditors.

B. The Internal Auditor Badge is intended to recognize personnel with professional competence to conduct internal audits that aims to add value to the PCG operations by evaluating and improving the effectiveness of risk management, control and governance process.

C. The Internal Auditor Badge shall be awarded to PCG Personnel after satisfying qualification for eligibility (see Sec V, VI & VII) and shall only be awarded by Commander, Coast Guard Internal Audit who has the authority to confer the Internal Auditor Badge and the conferment shall be covered by a CGAO special order.

D. The Internal Auditor Badge shall have a dimension of 35 mm x 35 mm and shall have four (4) type namely: (a) Basic Internal Auditor Badge – bronze in color, (b) Senior Internal Auditor Badge – silver in color, (c) Command Internal Auditor Badge – gold in color, and (d) Command Internal Auditor Badge with Star/s – gold in color with star/s.

V. INTERNAL AUDITOR BADGE QUALIFICATIONS:

- A. Bonafide members of the PCG;
- B. Must have completed the required trainings and seminars;
- C. Must have been duly certified by Commander, Coast Guard Internal Audit; and
- D. Must have been an internal audit team member and conducted specified numbers of internal audit engagements
- E. Must have been assigned to Coast Guard Internal Audit for at least one (1) year

In exception with the qualifications above, Commanding Officer of the CGIA shall be eligible for Internal Auditor Badge upon designation as Commander, Coast Guard Internal Audit in full capacity provided, he/she has been C,CGIA for at least six (6) months and managed/supervised of at least two (3) audit engagements during his/her term.

VI. REQUIRED TRAININGS AND SEMINARS:

PCG Officers, Non-Officers and Non-Uniformed Personnel shall be eligible upon attending and completion any three (3) on the following topics or its equivalent from any external and PCG in-house training provider duly supported by certificate of attendance/completion:

- A. Government Procurement Reform Act (R.A.9184) and its Revised IRR and Updates
- B. Property and Supply Management
- C. Operations and Management Audit
- D. Basic Accounting
- E. Government Accounting Manual
- F. COA Disallowances

VII. AUDIT ENGAGEMENT REQUIREMENTS:

Qualified PCG Personnel shall be eligible for specific type of Internal Auditor Badge after satisfying the following audit team designation and number of audit engagements:

A. Basic Internal Auditor Badge (*Figure I*)

1. PCG Non-Officer and Non-Uniformed Personnel - conducted at least three (3) audit engagements designated as Junior Audit Staff

B. Senior Internal Auditor Badge (*Figure II*)

1. PCG Officer - conducted at least three (3) audit engagements designated as Audit Asst. Team Leader
2. PCG Non-Officer and Non-Uniformed Personnel - conducted at least three (3) audit engagements designated as Senior Audit Staff

C. Command Internal Auditor Badge (*Figure III*)

1. PCG Officer – designated as C,CGIA/DC,CGIA for at least six (6) months and managed/supervised of at least two (3) audit engagements during his/her term; or
2. PCG Non-Uniformed Personnel - designated as Head Civilian, CGIA/Internal Auditor V for at least six (6) months and managed/supervised of at least two (3) audit engagements during his/her term;
3. PCG Officer and Senior Non-Officer - conducted at least three (3) audit engagements designated as Audit Team Leader; provided, Senior Non-Officer eligible shall be with a minimum rank of Chief Petty Officer (CPO)

D. Command Internal Auditor Badge with Star (s) (*Figure IV & V*)

1. C,CGIA/DC,CGIA for at least six (6) months and managed/supervised of at least two (3) audit engagements during his/her term; with star(s) reflecting the rank of the Flag Officer Awardee.

VIII. INTERNAL AUDITOR BADGE DESCRIPTION:

- A. Word "*Internal Auditor*" – signify the competence and skill acquired and possessed by the personnel

B. Shield – shows the intention and objective of the internal auditors to safeguard and protect the proper utilization and use of public funds through adding value and improvement in the process

C. Word “*Integrity, Objectivity, Confidentiality and Competency*” – represents the principles that the internal auditors are expected to apply and uphold

D. Plant inside the Head - signifies conscientiousness and growth

E. Magnifying glass on file of documents with balanced weighing scale inside – reflects the fairness on the conduct of audit and focus on the available and submitted documents

IX. WEARING OF THE INTERNAL AUDITOR BADGE:

A. PCG personnel on active duty, retired and honorably discharged are authorized to wear the Internal Auditor Badge in reference to the provisions of HPCG Circular 06-10 dated 24 May 2010 “*PCG Awards and Decorations*” and applicable provisions of the “*PCG Uniform Regulations Manual*”.

B. The Internal Auditor Badge shall be worn above the line of the medal, ribbon on the left breast pocket, if the wearer is an organic personnel of CGIA or currently assigned with it; while it shall be worn above the nameplate at the right breast pocket, if the wearer is non-organic to CGIA or no longer assigned with it.

X. Occasions for wearing the Internal Auditor Badge

A. Mandatory: Should be worn on all occasions when in prescribed PCG uniform of the day both local and abroad.

1. Non-Uniformed Personnel shall wear the Internal Auditor Badge as prescribe below:

- | | |
|----------------------------------|------------------------|
| a. With collar: | left-side collar |
| b. Without collar, without logo: | left side, chest level |
| c. Without collar, with logo: | right side of PCG logo |

B. Optional: May also be worn at the option of the wearer on the following occasion provided that it is not prohibited by existing regulations:

1. Private social occasion
2. On holidays or when not on duty

C. Prohibition: Shall not be worn as prescribe by HPCG Circular 06-10

1. While suspended from command or rank or while facing trial at the General Court Marshal (GCM), to include the PCG Code and Conduct and Discipline Board
2. While serving sentence and confinement

3. While wearing civilian clothing.

X. Announcement, Publication and Maintenance of Records:

a. The Internal Auditor Badge shall be awarded upon recommendation by the Admin & Training Officer, CGIA to Commander, CGIA upon satisfying qualifications set herein. Said recommendation shall be approved and endorsed by Commander, CGIA for issuance of appropriate CGAO orders/publication.

b. The Admin & Training Officer, CGIA shall maintain a list of eligible personnel that met the required training and competency required by the Internal Auditor Badge.

XI. EFFECTIVITY:

This SOP shall take effect immediately upon approval.

BY COMMAND OF ADMIRAL URSABIA JR:

OFFICIAL:

FERDINAN B PICAR
COMMO PCG
Chief of Coast Guard Staff


AFER PALMIANO
ENS PCG
Acting Coast Guard Adjutant

Enclosure:

- Figure I – Basic Internal Auditor Badge*
- Figure II - Senior Internal Auditor Badge*
- Figure III - Command Internal Auditor Badge*
- Figure IV - Command Internal Auditor Badge with One (1) Star (for Commodore)*
- Figure V - Command Internal Auditor Badge with Two (2) Stars (for Rear Admiral)*



FIGURE I

BASIC INTERNAL AUDITOR BADGE



FIGURE II

SENIOR INTERNAL AUDITOR BADGE



FIGURE III

COMMAND INTERNAL AUDITOR BADGE



FIGURE IV

COMMAND INTERNAL AUDITOR BADGE WITH ONE (1) STAR FOR
COMMODORE



FIGURE V

COMMAND INTERNAL AUDITOR BADGE WITH TWO (2) STARS FOR REAR ADMIRAL

