



**PAMBANSANG PUNONGHIMPILAN TANOD BAYBAYIN NG PILIPINAS
(National Headquarters Philippine Coast Guard)**

139 25th Street, Port Area
1018 Manila

27 August 2021

NHQ-PCG/CGIA

**STANDING OPERATING PROCEDURES
NUMBER.....14-21**

REVISED GUIDELINES ON INTERNAL AUDITOR BADGE

I. REFERENCES:

- a. HPCG Circular Nr 06-10 dated 24 May 10 (PCG Awards and Decorations)
- b. NHQ-PCG Standing Operating Procedures Nr 06-21 dated 29 March 2021 (Internal Auditor Badge)

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, collectively called as "Uniformed Personnel", and Non-Uniformed Personnel assigned to Coast Guard Internal Audit (CGIA) performing audit functions and those subsequently reassigned to other Philippine Coast Guard (PCG) Units or Commands.

III. OBJECTIVES:

- a. To recognize the efforts and achievements of deserving Uniformed Personnel and Non-Uniformed Personnel of the PCG performing audit functions as directed by CGIA.
- b. To provide the qualifications and eligibility for the recognition.
- c. To provide policies, guidelines and procedures for the conferment of the Internal Auditor Badge.

IV. POLICY CONSIDERATIONS:

- a. The Internal Auditor Badge is an important symbol of Coast Guard recognition of competence and eligibility of Uniformed Personnel and Non-Uniformed

Personnel who have been qualified by the Commander, Coast Guard Internal Audit.

b. The Internal Auditor Badge is intended to recognize personnel who adds extraordinary value to the PCG operations, such as when the personnel evaluates and improves the effectiveness of risk management, control and governance process of the PCG.

c. The Internal Auditor Badge shall be awarded to PCG Personnel after satisfying the qualification for eligibility as herein provided under Sections V, VI and VII.

d. The Commander, Coast Guard Internal Audit is the only person authorized to confer the award.

e. The conferment of the award shall be made through CGAO Special Order.

f. The Internal Auditor Badge has four types, to wit:

Type of Badge		Color and Symbol	Dimension
1	Basic Internal Auditor Badge	Bronze	35 mm x 35 mm
2	Senior Internal Auditor Badge	Silver	
3	Command Internal Auditor Badge	Gold	
4	Command Internal Auditor Badge with Star(s)	Gold with Star(s)	

V. INTERNAL AUDITOR BADGE QUALIFICATIONS:

A person must have the following qualifications to be conferred with Internal Auditor Badge:

- a. Must be a *bonafide* member of the PCG;
- b. Must have completed the required trainings and seminars provided in Section VI of this SOP;
- c. Must have been duly certified by Commander, Coast Guard Internal Audit;
- d. Must have been an internal audit team member and conducted specified numbers of internal audit engagements
- e. Must have been assigned fulltime to CGIA for at least one (1) year*
**Note that the assignment as detached service status to CGIA from other Units/Offices is not considered as assigned fulltime to CGIA*

A person who possesses all the qualifications and none of the disqualifications shall be called as candidate prior to conferment of Internal Auditor Badge.

C,CGIA being the highest authority in CGIA as Commanding Officer and as the authorized person to confer the Internal Auditor Badge, may obtain the Internal Auditor Badge subject for the following qualifications:

- a. Must be designated as C,CGIA in full capacity;

- b. Must have been the C,CGIA for at least six (6) months;
- c. Must have managed and/or supervised at least three (3) audit engagements during his or her term as C,CGIA

VI. REQUIRED TRAININGS AND SEMINARS:

To be eligible for the Internal Auditor Badge, any three (3) of the following trainings and/or seminars (or any equivalent/related topics) must be attended and completed by the candidate(s):

- 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

Certificate of Attendance and/or Certificate of Completion is required to be submitted as a supporting document for this purpose.

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 or 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 Audit Asst. Team Leader or Senior Audit Staff
- c. Command Internal Auditor Badge (*Figure III*)
 - 1. Commander, CGIA and Deputy Commander, CGIA
 - designated in full capacity for at least six (6) months
 - managed/supervised at least three (3) audit engagements during his/her term

- In the event of promotion from CAPT to COMMO during his or her term as C,CGIA/DC,CGIA, the provisions under Paragraph D of Section VII of this SOP shall apply
2. PCG Non-Uniformed Personnel
 - designated as Head Civilian, CGIA/Internal Auditor V for at least six (6) months
 - managed/supervised at least three (3) audit engagements during his/her term;
 3. PCG Officer
 - conducted at least three (3) audit engagements designated as Audit Team Leader
 4. PCG Senior Non-Officer
 - must have at least the rank of Chief Petty Officer (CPO)
 - conducted at least three (3) audit engagements designated as Audit Team Leader
- d. Command Internal Auditor Badge with Star (s) (*Figure IV & V*)
1. Commander, CGIA and Deputy Commander, CGIA
 - designated in full capacity for at least six (6) months
 - managed/supervised at least three (3) audit engagements during his/her term
 - with star(s) reflecting the rank of the Flag Officer awardee
 - initially awarded Command Internal Auditor Badge will be upgraded to Command Internal Auditor Badge with one (1) star once promoted to COMMODORE during his/her tenure as C,CGIA/DC,CGIA; while Command Internal Auditor Badge with one (1) star will be upgraded to Command Internal Auditor Badge with two (2) stars once promoted to REAR ADMIRAL during his/her tenure as C,CGIA.

Audit engagements shall be counted/credited if he/she is part of the audit team until its completion and submission of audit reports to the Commandant, Philippine Coast Guard for this purpose.

VIII. INTERNAL AUDITOR BADGE DESCRIPTION:

- a. Word "*Internal Auditor*" – signifies the competence and skills 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 as follows:

1. Uniformed Personnel

- i. Above the line of the medal, ribbon on the left breast pocket, if the wearer is organic personnel of CGIA or currently assigned in CGIA; or
- ii. Above the nameplate at the right breast pocket, if the wearer is non-organic to CGIA or no longer assigned in CGIA.

2. Non-Uniformed Personnel

- i. With collar: left-side collar
- ii. Without collar, without logo: left side, chest level
- iii. Without collar, with logo: right side of PCG logo

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.

b. Optional: May also be worn at the option of the wearer on the following occasions 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 prescribed 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/or confinement
3. While wearing civilian clothing.

XI. 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 trainings and competency required herein.

XII. RESCISSION:

This standing operating procedures rescinds NHQ-PCG Standing Operating Procedures Nr 06-21 dated 29 March 2021.

XIII. EFFECTIVITY:

This SOP shall take effect immediately upon approval.

BY COMMAND OF COAST GUARD ADMIRAL URSABIA JR:

OFFICIAL:

FERDINAN B PICAR
CG COMMO
Chief of Coast Guard Staff


JAYSIEBELL B FERRER
CG CDR
Coast Guard Adjutant *J. 21/3/21*

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



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FIGURE II

SENIOR INTERNAL AUDITOR BADGE



SP

FIGURE III

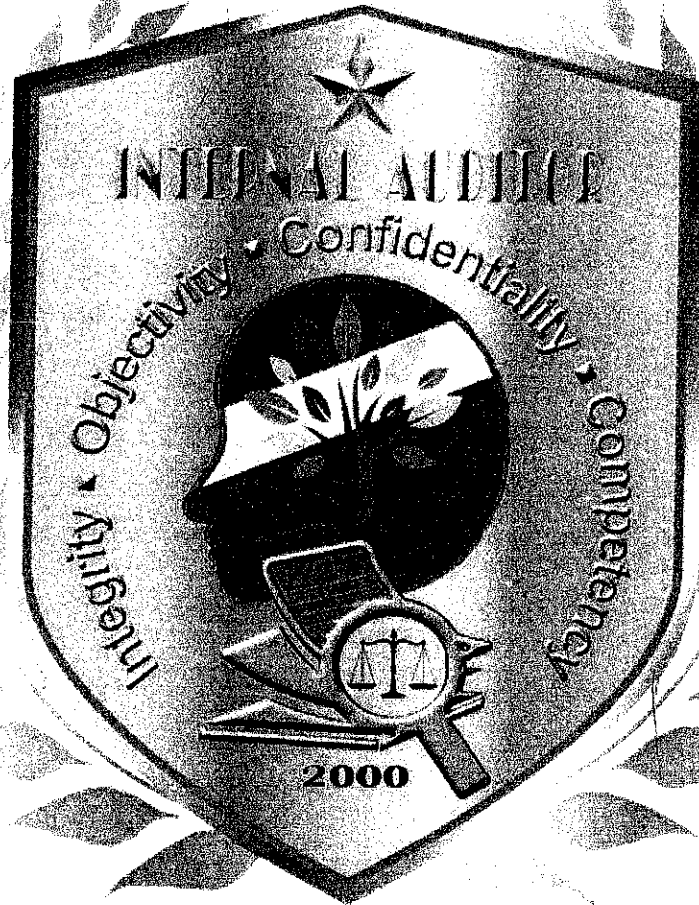
COMMAND INTERNAL AUDITOR BADGE



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FIGURE IV

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



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FIGURE V

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



Stewart