



REGION III COUNCIL

SXEURANOIS

FEDERATION YEAR 2024 -2025

Illuminating the 41st golden thread of mystical discovery towards the fourth realm: Enlightening the path to a lasting legacy of triumph and smiles that fosters a vibrant community built on excellence, competence, and inclusivity, where every contribution is celebrated in weaving the future of shared smiles and mutual empowerment.

IMPLEMENTING RULES AND REGULATIONS OF AUDIT, TABULATION, AND EVALUATION



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BACKGROUND

Internal audit is a function performed by the Regional Vice President for Audit to appraise the effectiveness and efficiency of operations and internal controls of the Regional Council. In the case of NFJPIA Region 3 Council, the Regional Vice President for Audit has three main objectives which are the Auditing Financial Records, Evaluations, and Tabulations. It is the responsibility of the Regional Vice President for Audit to ensure the reliability and credibility of the organization's financial statements. To evaluate the success and effectiveness of all the events of the organization, thus, the Regional Vice President for Audit shall also be responsible for developing guides on how to obtain feedback from the Local Chapters to analyze the positive attributes of the event as well as the areas for improvement. In addition, the Regional Vice President for Audit shall be responsible for preparing tabulations for all the Regional Council event and must also be the one to facilitate analysis and interpretation of the tabulations, which are to be communicated to the Regional Council, and to the Local Chapters. Furthermore, the Regional Vice President for Audit shall also be responsible for looking for all possible evidence to obtain the least possibility of noncompliance to the constitution and by-laws, implementing rules and regulations, Council's policies, and commitment of fraud and/or errors. The implementing rules and regulations shall serve as the Regional Executive Officers' guide to the internal audit procedures and shall provide thorough information about the specific responsibilities of the Regional Vice President for Audit as stated in Article XI, Section 9 of the 2024 Constitution and By-Laws.

AUDIT OF FINANCIAL STATEMENTS

OBJECTIVES

1. To eliminate conflict of interest between the Council and the users of financial statements.
2. To lend credibility to the financial statements prepared by the Council and Local Chapters.
3. To enhance the value and usefulness of the financial statements by providing assurance to users that the statements are reliable.
4. To provide for the remoteness of users from directly assessing the reliability of the information.
5. To avoid misleading financial information that could have substantial consequences for decision-makers.
6. To provide reasonable assurance that the Council has reported its financial statements in accordance with the required framework and thus, free from frauds and/or errors.
7. To provide audit reports as often as financial statements are prepared.

ROLES AND RESPONSIBILITIES

1. The Regional and Local Chapter Vice President for Audit should design procedures to help identify instances of noncompliance which shall be reflected in the audit plan and programs. Such document could be revised or amended from time to time if, in the Regional and Local Chapter Vice President for Audit Council's perception, is no longer applicable or shall be amended to suffice its effectiveness.
2. The Regional and Local Chapter Vice President for Audit is responsible to conduct an intensive examination of all evidence and always use extensive testing in procedures. The Regional and Local Chapter Vice President for Audit shall be responsible for looking for all



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- possible evidence to obtain the least possibility of noncompliance to the constitution and by-laws, implementing rules and regulations, Council's policies, and commitment of fraud and/or errors.
3. When the Regional and Local Chapter Vice President for Audit becomes aware of a possible instance of noncompliance, he/she is responsible to understand the nature of the act and the circumstances in which it has occurred to evaluate the possible effect on the financial statements and operations of the organization.
 4. When the Regional and Local Chapter Vice President for Audit believes there may be noncompliance, fraud, and/or error, he should document the findings, discuss them with the Council, consider the implication, and provide recommendations on how to prevent, detect, and correct fraud and/or error and increase compliance.
 5. The Regional and Local Chapter Vice President for Audit should obtain written representation that the Regional/Local Chapter Vice President for Finance has disclosed all information necessary are all known actual or possible noncompliance with laws and regulations.
 6. It is the Regional and Local Chapter Vice President for Audit's responsibility to request the revision of the financial statements when he believes it is materially misstated.
 7. If there is a scope limitation and the Regional or Local Chapter Vice President for Finance does not want to revise the financial statements even if the Regional and Local Chapter Vice President for Audit believes it is materially misstated, it should call for a special meeting of the Regional Executive Officers or Local Chapter Officers duly called for the purpose.
 8. It is the Regional and Local Chapter Vice President for Audit's responsibility to issue a report on the stated date on the IRR and communicate it to the immediate users.
 9. The working papers of the Regional and Local Chapter Vice President for Audit shall remain inaccessible to all third parties if it is not in great need to be disclosed.

INDEPENDENCE AND OBJECTIVITY

1. The Regional and Local Chapter Vice President for Audit must be independent and must be objective in performing their work.
2. The Regional and Local Chapter Vice President for Audit must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The Regional and Local Chapter Vice President for Audit must confirm with the Regional Council Adviser or Local Chapter Adviser/Moderator at least monthly, to ensure the organizational independence of the internal audit activity.
3. The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results.
4. The Regional and Local Chapter Vice President for Audit must have an impartial, unbiased attitude and avoid any conflict of interest.

AUDIT OF REGIONAL COUNCIL'S FINANCIAL STATEMENTS

RESPONSIBILITY ON THE FINANCIAL STATEMENTS

1. The Regional Vice President for Finance or Budget Requesting Officer (e.g., Project Head) is/are responsible for the preparation and fair presentation of the Monthly Financial



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Statements or Liquidation Report under the Philippine Financial Reporting Standards (PFRS) and Generally Accepted Accounting Principles (GAAP); this includes the design, implementation and maintenance of internal control relevant to the preparation, and fair presentation of Monthly Financial Statements or Liquidation Report that are free from material misstatement, whether due to fraud or error.

2. The entries made by the Regional Vice President for Finance or Budget Requesting Officer (e.g., Project Head) shall be tested and the reason for such shall be disclosed accordingly.
3. In addition, the Regional Vice President for Finance and Budget Requesting Officer (e.g., Project Head) should submit all information necessary to support the assertions stated in the Monthly Financial Statements or Liquidation Report.
4. The Regional Vice President for Audit may compel submission of Financial Statement from the Vice President for Finance, one week after the last day of each month. If in cases in which the Regional Vice President for Finance would not be able to comply, the Regional Vice President for Audit may request for a special meeting with the Regional Vice President for Finance and the Regional Council President, to discuss the reasons for not compliance, and to resolve the submission deadline.
5. An audit of the Monthly Financial Statement or Liquidation Report does not relieve the Regional Vice President for Finance or Budget Requesting Officer of his/her responsibilities. Hence, it is the Regional Vice President for Finance and Budget Requesting Officer's responsibility to adopt and implement adequate accounting and internal control systems that will help ensure the preparation of reliable Monthly Financial Statements or Liquidation Report.

AUDIT TIMELINE

The audit of Monthly Financial Statements shall be conducted every month within fifteen (15) days after the release of the monthly financial statements. The audit of the Liquidation Report shall be within (15) days after the submission of the Liquidation Report.

AUDIT OF LOCAL CHAPTER'S FINANCIAL STATEMENTS

RESPONSIBILITY ON THE FINANCIAL STATEMENTS

1. The Local Chapter Vice President for Finance with the help of Budget Requesting Officer (e.g., Project Head) is/are responsible for the preparation and fair presentation of the Monthly Financial Statements or Liquidation Report in accordance with the Philippine Financial Reporting Standards (PFRS) and Generally Accepted Accounting Principles (GAAP); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Monthly Financial Statements or Liquidation Report that are free from material misstatement, whether due to fraud or error.
2. The entries made by the Local Chapter Vice President for Finance or Budget Requesting Officer (e.g., Project Head) shall be tested and the reason for such shall be disclosed accordingly.



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3. In addition, the Local Chapter Vice President for Finance and Budget Requesting Officer (e.g., Project Head) should submit all information necessary to support the assertions stated in the Monthly Financial Statements or Liquidation Report.
4. The Local Chapter Vice President for Audit may compel submission of Financial Statement from the Local Chapter Vice President for Finance, one (1) week after the last day of each month. If in cases in which the Local Chapter Vice President for Finance would not be able to comply, the Local Chapter Vice President for Audit may request for a special meeting with the Local Chapter Vice President for Finance and the Local Chapter President, to discuss the reasons for not compliance, and to resolve the submission deadline.
5. An audit of the Monthly Financial Statement or Liquidation Report does not relieve the Local Chapter Vice President for Finance or Budget Requesting Officer of his/her responsibilities. Hence, it is the Local Chapter Vice President for Finance and Budget Requesting Officer responsibility to adopt and implement adequate accounting and internal control systems that will help ensure the preparation of reliable Monthly Financial Statements or Liquidation Report.

AUDIT TIMELINE

The audit of the Financial Statements of the Local Chapters shall be conducted at least every six (6) months every January 31 and July 31. The Local Chapters shall send their soft copy of Audited Financial Statements to the Regional Vice President for Audit within ten (10) days after the release of the January 31 and July 31 financial statements. The audit Liquidation Report shall be within ten (10) days after the submission of the Liquidation Report.

MATERIALITY

All transactions amounting to **Php 250.00 and above** are considered material for the Regional Council. Local Chapters have the option to set their own materiality level based on the amount of their transactions.

AUDIT PROCEDURES

The Regional Council and Local Chapter shall follow the following audit process in auditing their financial statements:

1. **Inquiry.** This involves talking to the executive officers or other assigned persons (such as the Chief Associates) to get in-depth knowledge on specific operations of their designation. This information is then used to supplement the audit process.
2. **Observation.** This involves observing how a process is being done to determine the risks and gaps in the process. Information obtained through observation is then used to come up with recommendations to improve the process.
3. **Inspection of Records and Documents.** This procedure involves an in-depth examination of physical and electronic records by the Vice President for Audit of the Local Chapter and Regional Council. This includes financial statements, receipts, and invoices. The Vice President for Audit of the Local Chapter and Regional Council checks for the accuracy and correctness of such documents. The inspection could include the following:



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- a) **Vouching.** Vouching entails critically reviewing accounting records of the Local Chapter or Regional Council to detect unauthorized or invalid transactions. It involves scrutinizing entries in accounting documents to ascertain their authenticity and accuracy. During the vouching procedure, the Regional/Local Chapter's Vice President for Audit is on the lookout for unusual items, such as unauthorized debits on revenue accounts or fraudulent credits on expense accounts.
 - b) **Tracing.** Tracing entails critically reviewing supporting records of the Local Chapter or Regional Council with the aim of detecting incomplete recording of transactions. It involves scrutinizing entries in accounting documents to ascertain the completeness of the recording. During the tracing procedure, the Regional/Local Chapter's Vice President for Audit is on the lookout for the incomplete recording of collections and expenses.
 - c) **Review of Minutes of Meetings.** This involves the Vice President for Audit of the Local Chapter and Regional Council reviewing the minutes of meetings to identify pertinent issues discussed in these meetings that may affect the financial performance of the Local Chapter or Regional Council and the frequency in which the organization meets. By reviewing the minutes of the meeting, the Vice President for Audit of the Local Chapter and Regional Council is also able to check whether resolutions made in such meetings are actually implemented.
4. **Review of Contracts/Memorandum of Agreements (MOA).** This involves the Vice President for Audit of the Local Chapter and Regional Council reviewing contracts/MOA and other legal agreements entered by the Regional Council/ Local Chapter through its authorized representatives.
 5. **Physical Count.** This procedure involves the physical inspection of all the tangible assets of the Local Chapters and Regional Council. The Vice President for Audit of the Local Chapter and Regional Council shall compare the asset inventory register with the physical assets to ensure that the assets actually exist.
 6. **Recalculations.** The calculation is a highly reliable audit procedure since the Vice President for Audit of the Local Chapter and Regional Council is solely involved in generating the audit evidence. It involves recalculating figures in the Local Chapter's and Regional Council's financial statements to check for their accuracy and correctness.

The Vice President for Audit of the Local Chapters and Regional Council is expected to perform the Audit Process as it is their duty to do so. Local Chapter Vice President for Audit shall forward the Audited Financial Statements to the Regional Council and the Regional Vice President for Audit shall then check the auditing made by the Local Chapter's Vice President for Audit and give comments and/or suggestions if necessary.

IMPORTANT NOTE: Local Chapters that will submit their semester's Financial Statements late will be penalized with a deduction, based on the criteria, for the application for the Most Outstanding Local Chapter in Audit Compliance and a 10% deduction from their total average score on their application for the Most Outstanding Local Chapter.

Submission of unaudited financial statements of the Local Chapter will cause a 10% deduction on the total average score on their application for the Most Outstanding Local Chapter and will get



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a deduction of 40% to their total average score for the Most Outstanding Local Chapter in Audit Compliance Award.

In addition, failure to submit Semester's Financial Statements will automatically disqualify the Local Chapters to vie for the Most Outstanding Local Chapter in Audit Compliance and will get a 20% deduction to their total average score for Most Outstanding Local Chapter.

PRESENTATION AND VALIDITY OF SUPPORTING DOCUMENTS

1. All supporting documents should be posted in an A4-sized bond paper (8.27" x 11.69") with a left margin of 1.5" and all others 1". Supporting documents should be arranged according to the sequence in the liquidation report.
2. The following supporting documents are valid but are not limited to the following:
 - Revenue/Official Receipts under the name "NFJPIA-R3"
 - Contracts / Memorandum of Agreements
 - Checks
 - Cash Voucher (with the complete authorized signatures)
 - Official Receipts
 - Certificate of No Receipt (to be evaluated further for verification)
 - Deposit Slips
 - Acknowledgment Receipts (signed by the person whom the transaction was made, if possible, and 1 witness)
 - Ticket Stubs with a stated amount
 - Minutes of Meeting
 - Email Correspondences
 - Screenshots of bank/money transfers
3. If original copies are lost due to unforeseeable events, the responsible party should then obtain an alternative supporting document in the form of a Certificate of No Receipt (CNR) signed by the person responsible for the loss of the original receipt.
4. Thermal-produced supporting documents (those receipts that will fade over time) shall be scanned immediately & printed or photocopied. The produced copy shall then take place of the original one in the liquidation report provided that the original copy should be attached together with the liquidation report.
5. The Vice President for Finance or the person in charge should scan and save all supporting documents of every event in PDF format for backup purposes.

AUDITOR'S REPORT

FINANCIAL STATEMENT OPINION

The Regional and Local Chapter Vice President for Audit's opinion on the Financial Statements provides reasonable assurance that the financial statements, taken as a whole, are free from material misstatements. In every audit, there are always inherent limitations that affect the



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auditor's ability to detect material misstatements. The Regional and Local Chapter Vice President for Audit shall only have three (3) types of opinion namely:

1. **Unqualified.** He/she may issue an unqualified opinion if he/she believes that the financial statements are all true and done in good faith.
2. **Qualified.** He/she may issue a qualified opinion if he/she believes that the information provided was limited in scope and/or the financial statements being audited has not maintained GAAP accounting principles.
3. **Adverse.** He/she may issue an adverse opinion if he/she believes that the financial statements are materially misstated.

Whenever the Regional Vice President for Audit issues a report, it shall be communicated first to the Regional Council President and Regional Council Adviser before all the Regional Executive Officers may have the right to information. On the other hand, whenever the Local Chapter Vice President for Audit issues a report, it shall be communicated first to the Local Chapter President and Local Chapter JPIA Adviser before all the Local Chapter Officers may have the right to information.

MANAGEMENT LETTER OF COMMENTS

The Regional and Local Chapter Vice President for Audit shall also issue a formal management letter of comments which contains the findings identified during the audit and recommendations on addressing the issues noted. An audit finding should include the following components at the minimum:

1. **Condition:** What is the problem or issue identified?
2. **Criteria:** What is the standard or "should be" that was not met? The standard may be an organizational policy or other benchmarks.
3. **Cause:** Why did the problem occur?
4. **Consequence:** What is the risk/negative outcome (or opportunity foregone) because of the finding/issue?
5. **Corrective action:** What should the Council do about the finding? What have they agreed to do and by when?

The recommendations in the management letter of comments are designed to help the Regional Council or Local Chapter to achieve its goals, which may relate to operations, financial reporting, or compliance. Responsible Regional and Local Chapter Officers should provide an official response on how to address the finding/issue identified. The response should include the specific steps to address the finding/issue and the target date of implementation.

RISK RATING CRITERIA

The findings/issues identified by the Regional and Local Chapter Vice President for Audit could be classified into the following risk levels:

1. **High:** A finding of potential significance to the overall control environment; has reputational, financial, or compliance implications that are material to the Council/Local Chapter; requires



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the immediate attention of Council/Local Chapter; requires a priority action plan for its resolution.

2. **Medium:** A finding of moderate significance to the overall control environment; has reputational, financial, or compliance implications to the Council/Local Chapter; requires the near-term attention of the Council/Local Chapter; requires an agreed program for its near-term resolution.
3. **Low:** An efficiency or administrative finding of lesser significance; does not warrant immediate attention; however, requires an agreed program for ultimate resolution.

QUALITY OF INTERNAL AUDIT REPORT

1. **Objectivity:** The comments and opinions expressed in the report should be objective and unbiased.
2. **Clarity:** The language used should be simple and straightforward.
3. **Accuracy:** The information contained in the report should be accurate.
4. **Brevity:** The report should be concise.
5. **Timeliness:** The report should be released promptly and immediately after the audit is concluded.

EVALUATION PROCEDURES

OBJECTIVES

1. To provide an efficient procedure for evaluating events held by the Regional Council.
2. To provide a timely evaluation of events and projects of the Regional Council.
3. To help the Regional Council detect flaws in past activities and prevent such flaws in future events.
4. To obtain feedback from the members on the activities conducted by the Regional Council to assess its turnout and to facilitate a room for suggestions and recommendations.
5. To help the Regional Council to assess the current performance.

EVALUATION FORM

1. The content of the evaluation form will depend on the activity's objectives and other factors that may be deemed necessary for the evaluation. The content of the evaluation is subject to the approval of the Regional Council President.
2. Google Forms will be the official application of the Regional Council for gathering feedback from the Local Chapters and participants of Regional Events.
3. An Evaluation Form shall be given to a defined number of participants.
4. The Evaluation Form should be answered and submitted using Google Forms before departing from the venue of the event.
5. The Regional Vice President for Audit is responsible for safekeeping the record of the feedback and summarizing the results in the Evaluation Report.
6. The feedback summary report from Google Forms shall serve as supporting documents for the Evaluation Reports and shall be kept for record purposes.



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7. Only those who attended the event to be evaluated shall be the respondent of the survey.

REGIONAL COUNCIL

Participant Post-Event Evaluation

1. The Regional Council requires obtaining post-event evaluation from the audience/participants of a specific event to evaluate the success of the event and obtain feedback or suggestions on how the organizers can improve the planning and execution of the event.
2. Regional Vice President for Audit is primarily responsible for ensuring that the audience/participants provided their feedback through Google Forms and the appropriate sample size of the audience/participants relative to the size of the entire population of the said event was selected. Sample sizes shall be determined as follows:

POPULATION	SAMPLE SIZE
0 – 50	20
51 – 100	30
101 – 200	40
201 – 350	50
351 – 550	60
551 – 800	70
801 – 1,000	80
1,001 and above	90

NOTE: It should be taken into consideration that the sample chosen shall be more or less selected in variations to obtain reasonable assurance that the sample is a representation of the entire population. In addition, changes in sample sizes may be implemented in specific events, if necessary, without the need for prior announcement.

3. The evaluation shall be done using the following rating guide:

RATING	DEFINITION
5	Excellent (Outstanding)
4	Good (Improve some aspects)
3	Fair (Add some innovations)
2	Poor (Needs significant improvement)
1	Terrible (Consider review for replacing or removing activity)



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4. All feedback from the audience and/or participants shall be summarized using the Google Forms Application and the Regional Vice President for Audit shall check if the minimum number of respondents was met and at least one (1) respondent per Local Chapter participated in the survey.
5. The result of the participant's post-event evaluation shall be summarized, analyzed, and reported to the Regional Council through the Evaluation Report to be prepared by the Regional Vice President for Audit.

Organizers' Event Evaluation

1. Organizers are required to provide a post-event evaluation through an evaluation meeting to assess the performance of the Regional Council based on their preparations before the event and to assess the efficiency and effectiveness during the event.
2. The Regional Council President, Project Head and Regional Vice President for Audit, is primarily responsible for the post-event evaluation of the organizers. The Regional Vice President for Audit shall take note of the items discussed during the evaluation meeting including the things that went well and the steps which need to be taken to address the areas for improvement.
3. The access for the results of the post-event evaluation must only be given to the Regional Vice President for Audit and the Regional Chief Associates for Audit and Evaluation.
4. The result of the organizers' post-event evaluation shall be included in the Evaluation Report of the event.
5. The Regional Executive Officers could use the result to evaluate the success of its projects and identify the proper course of action to further improve the execution of their events.

Evaluation Report

1. The Evaluation Report shall be issued by the Regional Vice President for Audit within twenty (20) days after the event to be evaluated.
2. The Evaluation Report should be reviewed and approved by the Regional Council President before officially issued.
3. The evaluation shall contain quantitative and qualitative information which will be used as a basis for the assessment.

LOCAL CHAPTER

Participant Post-Event Evaluation

1. Local Chapters are highly encouraged to obtain a post-event evaluation from the audience/participants of a specific event to evaluate the success of the event and obtain feedback or suggestions on how the organizers can improve the planning and execution of the event.

IMPORTANT NOTE: Local Chapters are also highly encouraged to use Google Forms in gathering feedback from the audience/participants.

2. Local Chapter Activity Head/Chairman is primarily responsible for the distribution of evaluation sheets (template/format shall be provided by the Regional Vice President for



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Audit) to a sample size of the audience and participants relative to the size of the entire population of the said event. Sample sizes shall be determined as follows:

POPULATION	SAMPLE SIZE
0 – 50	10
51 – 100	15
101 – 200	25
201 – 350	30
351 – 550	35
551 – 800	40
801 – 1,000	45
1,001 and above	50

NOTE: It should be taken into consideration that the sample chosen shall be selected in variations to obtain reasonable assurance that the sample is a representation of the entire population.

- The evaluation shall be done using the following rating guide:

RATING	DEFINITION
5	Excellent (Outstanding)
4	Good (Improve some aspects)
3	Fair (Add some innovations)
2	Poor (Needs significant improvement)
1	Terrible (Consider review for replacing or removing activity)

- All duly accomplished evaluation forms from the audience and/or participants shall be summarized using the prescribed summary evaluation form and must be signed by the Local Chapter Vice President for Audit or its equivalent and the Local Chapter President.
- The result of the participant's post-event evaluation shall be summarized, analyzed, and reported to the Local Chapter Officers through the Evaluation Report to be prepared by the Local Chapter Vice President for Audit.

Organizers' Event Evaluation

- Organizers are highly encouraged to provide a post-event evaluation right after the event to assess the performance of the Local Chapter based on their preparations before the event and to assess the efficiency and effectiveness during the event.
- The Local Chapter President, together with the Project Head and Local Chapter Vice President for Audit, is primarily responsible for the post-event evaluation of the organizers. The Local Chapter Vice President for Audit shall take note of the items discussed during the evaluation meeting including the things that went well and the steps which need to be taken to address the areas for improvement.



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3. The result of the organizers' post-event evaluation shall be included in the Evaluation Report of the event.
4. The Local Chapter Officers could use the result to evaluate the success of its projects and identify the proper course of action to further improve the execution of their events.

TABULATION

1. The Regional Vice President for Audit and the Regional Associates for Audit and Tabulations shall be responsible for the preparation of tabulation sheets and judging sheets in all Regional Council events.
2. Tabulation sheets and judging sheets shall be prepared in accordance with the approved Implementing Rules and Regulations (IRRs) and shall be reviewed by the Regional Council President and Regional Council Adviser to ensure accuracy. A total of eight (8) days will be allocated for this process, with two (2) days assigned to the Regional Council President two (2) days to the Regional Secretary-General, and four (4) days to the Regional Council Adviser.
3. For major activities such as Pageants, the Regional Council shall have an independent tabulator from one (1) professional service firm or an Alumnus/Alumna of the Regional Council's Audit Department, to validate the accuracy of the tabulation. The results shall be tabulated by the independent tabulator and shall be verified by the board of judges before the results shall be announced. For the top three (3), the independent tabulator shall be present during the deliberation of the board of judges.
4. For the tabulation of overall winners during conventions and Year-End Awards, the tabulation shall be verified by an independent tabulator from a professional service firm or an Alumnus/Alumna of the Regional Council's Audit Department before the release of results.
5. The scores of the judges shall be always kept confidential to protect their privacy.
6. The tabulation of final scores shall be released by the Regional Vice President for Audit or the Regional Chief Associate for Event Tabulations through e-mail to all participating Local Chapters within fifteen (15) days after the event. The tabulation shall be signed by the independent tabulator prior to release to the Local Chapters.
7. If there would be errors to be subsequently detected on the tabulations, the Regional Council shall correct the error immediately and communicate the impact of the error to all affected Local Chapters.

PERFORMANCE EVALUATION

1. The Regional Vice President for Audit will conduct a performance evaluation every after-event of the Regional Executive Officers and Regional Chief Associates.
2. A balanced scorecard shall be defined per Regional Executive Officer and his/her Regional Chief Associate/s to serve as the basis of the performance evaluation. The basis for the evaluation will be based on a quantitative and qualitative approach.
3. The performance evaluation shall be reviewed by the Regional Council President and Regional Council Adviser and shall be discussed with the Regional Executive Officer and his/her Regional Chief Associate/s.



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4. The Regional Vice President for Audit will conduct a quarterly performance evaluation of each head of the department, together with their Regional Chief Associate/s, to know the areas of improvements in their department.

ENFORCEMENT OF THE IMPLEMENTING RULES AND REGULATIONS

1. It shall be the primary duty of the Regional Vice President for Audit and the Council to effectively enforce the provisions of this Implementing Rules and Regulations. The Council also has the sole right to interpret the contents of this Implementing Rules and Regulations and their decision will be binding and irrevocable.
2. The Regional Council Adviser or his duly designated representative shall act as legal adviser to the Regional Vice President for Audit and the Council and shall render legal assistance as may be necessary in carrying out the provisions of this Implementing Rules and Regulations.

AMENDMENTS OR REVISIONS

1. The Regional Council shall be vested with the exclusive power to revise and amend the Implementing Rules and Regulations.
2. Any amendments to or revisions to this Implementing Rules and Regulations may be proposed by any member of any Local Chapter upon a written request of such member, stating the reasons thereto.
3. Any request for amendments and revisions, as well as proposed amendments, must initially be reviewed by the Regional Vice President for Audit then to be forwarded to the Regional Executive Officers for discussion, editing, and final approval and to be noted by the Regional Council Adviser.
4. The Regional Executive Officers shall have the right to debunk any proposed revisions and amendments, submitted to them by the Regional Vice President for Audit, which are deemed unnecessary. The final decision on any inclusions and exclusions to this Implementing Rules and Regulations must be determined by a majority vote of all Regional Executive Officers in which the Regional Vice President for Audit is included.
5. Amendments to particular provisions in this Implementing Rules and Regulations shall be allowed provided that such amendments will be communicated to stakeholders at least one (1) week before it could take effect.

SEPARABILITY CLAUSE

If any clause, provision, paragraph, or part of this Implementing Rules and Regulations shall be declared unconstitutional or invalid, such judgment shall not affect, invalidate, or impair any other part hereof, but shall be merely confined to the clause, provision, paragraph, or part directly involved in the controversy in which such judgment has been rendered.



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REPEALING CLAUSE

Any rule and regulation or resolution or part/s thereof inconsistent with the provisions of this Implementing Rules and Regulations are hereby repealed or modified accordingly.

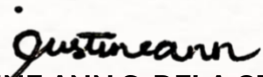
EFFECTIVITY

This Implementing Rules and Regulations shall take effect immediately after its presentation and approval from the Assembly. Promulgated in Promulgated in this San Rafael, Bulacan this **10th day of October 2024**.


PREPARED BY:

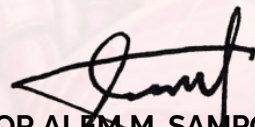

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REGIONAL VICE PRESIDENT FOR AUDIT
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APPROVED BY:


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NOTED BY:

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REGIONAL COUNCIL ADVISER