



Sigurado ang Bukas

Audit Committee 2025 Accomplishment

- Endorsed to the Social Security Commission (SSC) the Inventory of Contracts for the Fourth Quarter of 2024, SSS Internal Control Procedures and Statement on the Adequacy of SSS' Internal Controls for 2024, Inventory of Contracts for the First Quarter of 2025, Confirmation of the Reassignment of SVP Maria Belinda C. San Jose to the Internal Audit Service Group, Commission on Audit (COA) Annual Audit Report on the Social Security System for the Years Ended December 31, 2024 and 2023 and its Findings, Inventory of Contracts for the Second Quarter of 2025, and Inventory of Contracts for the Third Quarter of 2025.
- Endorsed to the Contribution and Collection Oversight Committee the Reports on the (i) System Side: Audit of the Electronic Collection System – Process and Review of Collections and Remittances of Collecting Partners, and (ii) Process Side: Audit of the Electronic Collection System – Process and Review of Collections and Remittances of Collecting Partners.
- Guiding the Internal Audit Service Group in fulfilling its responsibilities and measuring its performance through effective and accurate reporting.

2025 Internal Audit Service Group Accomplishment Report

The details of the targets and deliverables in the 2025 Approved Audit Plan:

| Particulars | Status | | |
|--|-----------|----------|-----------|
| | Completed | Ongoing | Total |
| a. Strategic Deliverables | 8 | 0 | 8 |
| b. Core Functions | 9 | 2 | 11 |
| ▪ Regular Audits | 7 | 2 | 9 |
| ▪ Special Audits | 2 | 0 | 2 |
| c. Other Assignments – Procurement Management Review (PMR) | 41 | 0 | 41 |
| ▪ Post-Qualification Report | 25 | 0 | 25 |
| ▪ Recommendation for Award | 16 | 0 | 16 |
| Total | 58 | 2 | 60 |

I. Accomplishment of Deliverables

Detailed accomplishments in 2025 are as follows:

a. Strategic Deliverables

| Deliverables | Measure | Target | Actual Accomplishment/ Remarks |
|---|---------------------------------|--------------|--|
| I. Achieve an efficient and effective internal audit service | | | |
| 1.1 Develop and implement a risk-based audit plan | Risk-based audit plan developed | January 2025 | 100% completed Risk-based audit plan approved on 12 December 2024 and |

| Deliverables | Measure | Target | Actual Accomplishment/ Remarks |
|---|--|---|--|
| | | | implemented in January 2025. |
| 1.2 Conduct audits/ assignments within the target date | Audits/assignments completed within the target date | 50% of audits/ assignments completed within the target date | 83% of audits/ assignments completed as of 31 December 2025 (43 out of 52) |
| 2. Enhance the continuous improvement of audit processes | | | |
| 2.1 Knowledge-sharing with Internal Audit Units in other agencies | Knowledge-shared with at least one (1) Internal Audit Unit in other agencies | October 2025 | 100% completed Two (2) Knowledge-sharing activities conducted: <ul style="list-style-type: none"> ▪ 18 March 2025 – Development Bank of the Philippines (DBP) ▪ 21 November 2025 – Philippine Deposit Insurance Corporation (PDIC) |
| 2.2 Procurement of Maintenance and Support Services for Audit Analytics Solution | Maintenance and Support Services for the Audit Analytics Solution procured | September 2025 | <ul style="list-style-type: none"> ▪ The Project was deleted from the 2025 Approved APP due to the conversion of the Perpetual Licenses into Subscription-based. ▪ A new Procurement Project for 5-Year Subscription of 2 PC-based Licenses of Arbutus Analyzer Plus was awarded to NOVARE TECHNOLOGIES, INC on 29 December 2025 |
| 3. Develop a sustainable and highly skilled audit team | | | |
| 3.1 Continuous professional development | No. of auditors who attended the training | 100% of auditors | 100% completed All auditors attended various trainings |
| 4. Adoption of the Internal Audit Standards for the Philippine Public Sector | | | |
| 4.1 Submission of the updated Internal Audit Charter to the Audit Committee | Updated Internal Audit Charter submitted to the Audit Committee | October 2025 | 100% completed Proposed 2025 Internal Audit Charter submitted to the Audit Committee on 23 May 2025 with instruction from the Audit Committee to engage a third-party assessment before the same is endorsed for approval. On-going procurement. |

| Deliverables | Measure | Target | Actual Accomplishment/ Remarks |
|---|-------------------------------|-------------------|---|
| 4.2 Submission of updated Manual of Procedures (MOP) to Management Support Services Department (MSSD) | Updated MOP submitted to MSSD | December 2025 | 100% completed Updated MOP on Audit Planning, Execution, Reporting and Monitoring submitted to the MSSD on 11 September 2025 and approved on 05 January 2026 |
| 5. Improve customer feedback rating | | | |
| 5.1 Audit Committee | Satisfaction Rating | Very Satisfactory | Obtained Outstanding Rating |

b. Core Functions

- The summary of accomplishments related to IASG's core functions -auditing of all work units, personnel, properties, programs, projects, activities, systems and processes of the SSS, is as follows:

| Summary of Accomplishments for Core Functions | | | |
|---|-----------|---------|-------|
| Particulars | Completed | Ongoing | Total |
| Audit Projects | 11 | 2 | 11 |
| ▪ Regular | 9 | 2 | 9 |
| ▪ Special | 2 | 0 | 2 |
| Processes audited | 25 | 5 | 30 |
| Audited branches/offices/units | 61 | 6 | 67 |
| Procurement Management Review (PMR) | 41 | 0 | 41 |
| ▪ Post-Qualification Report | 25 | 0 | 25 |
| ▪ Recommendation for Award | 16 | 0 | 16 |

- Regular Audits (*based on the Approved Audit Plan*) and Special Audits (*as instructed by the Audit Committee and/or the PCEO*) were conducted in 2025. Of these, seven (78%) regular audits and two (100%) special audits were completed in CY 2025 while the two (22%) ongoing regular projects are for completion in 2026, with details below:

| Status of Completion of Audit Reports as of 31 December 2025 | | |
|--|-----------------------|---|
| Project | Submission of Reports | |
| | Target Date | Actual Date/ % of Completion |
| I. Regular Audits | | |
| 1.1 Cyber Security and Access Rights | 31-Jul-25 | 04-Nov-25 |
| 1.2 Performance of External Fund Managers and Implementation of Investment Management Agreements | 31-Oct-25 | 27-Dec-25 |
| 1.3 Human Resource Requirement of the SSS Branches | 30-Nov-25 | 22-Dec-25 |
| 1.4 Accounts Management System (AMaS) | 29-Dec-25 | 90% completed (Report submitted on 06 March 2026) |
| 1.5 Enhanced Loans Management System (eLMS) | 29-Dec-25 | 90% completed (Exit conference conducted on 04 March 2026) |

| Status of Completion of Audit Reports as of 31 December 2025 | | |
|---|-----------------------|---------------------------------|
| Project | Submission of Reports | |
| | Target Date | Actual Date/ % of Completion |
| 1.6 Enhanced Online Application for SS Number with Uploading of Supporting Documents and Web Registration | 30-Jun-25 | 04-Sep-25 |
| 1.7 Member Data Change Request (MDCR) (Over the Counter and Online via SSS Website or Mobile App) | 15-Dec-25 | 29-Dec-25 |
| 1.8 Follow-up Audit on Risk Management Process | 31-Oct-25 | 23-Dec-25 |
| 1.9 SSS Implementation of Freedom of Information | 30-Nov-25 | 22-Dec-25 |
| 2. Special Audits | | |
| 2.1 Process and Application System in Granting Unemployment Benefit | Completed in 2025 | 23-Dec-25 |
| 2.2 Automated Teller System | | 09-May-25 |

c. **Other Assignment – Procurement Management Review**

Procurement Management Review of procurement projects based on the established threshold were also conducted and completed, as follows:

| Procurement Management Review (PMR) of Procurement Projects | Processing Time | | |
|---|---|--------|----------------|
| | Target (No. of working days from receipt of request) | Actual | No. of Reports |
| Review of Post-Qualification Report with Approved Budget for the Contract (ABC) of above ₱7.5 Million | 5 WDs | 3 WDs | 25 |
| Recommendation for Award with contract amount of above ₱7.5 Million | 3 WDs | 2 WDs | 16 |

d. **2024 Audit Project**

The following project, originally scheduled for completion in CY 2024 as part of the 2024 Annual Audit Plan, was also completed in 2025:

| Project | Date Completed |
|---|----------------|
| I. Audit of Processes on Manual Verification of Contributions | 17-Jun-25 |