

 <p>LBP RESOURCES AND DEVELOPMENT CORPORATION 24TH Floor LBP Plaza 1598 M.H Del Pilar cor. Dr. J. Quintos St. Malate Manila</p>	INTERNAL AUDIT MANUAL	Class Code: D
		Reference Code:
		OM-IAM-i
		Revision Number:
		00
		Date: Effective
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ACRONYMS AND ABBREVIATIONS

4Es	Effective, Efficient, Ethical and Economical
AO	Administrative Order
AWP	Annual Work Plan
BAR	Baseline Assessment Report
BAICS	Baseline Assessment of the Internal System
COA	Commission on Audit
CL	Circular Letter
CSC	Civil Service Commission
DBM	Department of Budget and Management
EO	Executive Order
GAA	General Appropriations Act
IAS	Internal Audit Services/ Unit
ICS	Internal Control System
IRR	Implementing Rules and Regulations
ISO	International Organization for Standardization
KPI	Key Performance Indicator
NCA	Notice of Cash Allocation
NOSCA	Notice of Organization, Staffing and Compensation Action
PGIAM	Philippine Government Internal Audit Manual
PSIPOP	Personal Services Itemization and Plantilla of Personnel

REFERENCES

1. Philippine Government Internal Audit Manual Issued by the Department of Budget and Management dated 19 May 2011 pursuant to Executive Order No. 292 (Administrative Code of 1987)
2. Philippine Auditing Standards
3. Code of Professional Ethics for Certified Public Accountants
4. The Professional Practices Framework by the Institute of Internal Auditors
5. Land Bank of the Philippines Risk-Based Internal Audit Manual