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Redefining Internal Audit Transformation in Philippine Local Government Units: EEIS Framework, Challenges, and Governance Implications

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Abstract. This study investigates the extent of internal audit transformation in municipal governments in the Philippines using a descriptive-correlational research design anchored on the Efficiency, Effectiveness, Impact, and Sustainability (EEIS) framework. The research responds to the growing need for empirical evidence on how the internal audit function (IAF) transforms in decentralized local government units. Data were gathered through a structured survey of 50 purposively selected stakeholders involved in internal audit functions, including local executives, internal auditors, department heads, and MLGOOs. Findings revealed moderate to high levels of internal audit transformation across all four EEIS dimensions. Effectiveness is associated with defined roles and accountability measures. Efficiency was generally associated with organized internal audit systems. Impact implies the initiation of change and the achievement thereof. Sustainability is related to the institutionalization of the IAF. Correlation analysis showed a significant negative relationship between internal audit transformation and challenges. There exists a moderate positive correlation between the transformation of internal audit and the improvement of local governance. These findings support the theoretical relevance of agency theory, state-centered theory, and governance theory in framing internal audit reform in the public sector. The study concludes that internal audit transformation plays a critical role in strengthening local governance. To sustain transformation, addressing the challenges and development of human resources, institutional capacity, and legal frameworks is necessary. This study contributes to the limited literature on internal auditing in local governments and provides policy recommendations for enhancing IAF as a strategic tool for good governance.

Keywords: Internal audit transformation; Internal audit function; EEIS; Local government; Good governance; Internal audit transformation challenges.

1.0 Introduction

Internal auditing has transformed into a cornerstone of public sector governance globally. Since its formalization in the mid-20th century, the internal audit function (IAF) has undergone multiple transformations to meet the demands of modern governance (Ramamoorti, 2003). The establishment of the Institute of Internal Auditors in 1941 marked a significant turning point in the institutionalization and professionalization of internal auditing (Brink, 1978). Today, the IAF is increasingly recognized in both developed and developing countries not only as a compliance mechanism but also as a strategic instrument for risk management and policy implementation (Pérez-López, 2015; Egbunike & Egbunike, 2017; Postula et al., 2020; Kamara, 2023). In Indonesia, for example, the

IAF has expanded its role to include risk-based audits, fraud detection, performance improvement, and advisory support (Rosa et al., 2022).

The transformation of internal audit is primarily driven by globalization, shifts in public policy, external crises, and the growing alignment with international standards such as ISO 19011 and the Standards for the Professional Practice of Internal Auditing (Cohen & Sayag, 2010; Moldovan & Macarie, 2022; Jones et al., 2017). In recent decades, numerous studies have investigated the transformation of internal audit systems across various governance environments. Rosa et al. (2022) reported that Indonesia's internal audit functions shifted from reactive, compliance-focused models to more proactive, risk-based approaches. Factors such as leadership commitment, professional proficiency, and adherence to international standards facilitated this shift. Similarly, research in Ghana and Nigeria underscored the importance of management support, capacity building, and well-defined institutional frameworks for improving IAF performance (Ayagre, 2015; Modibbo, 2015; Asaolu et al., 2016).

The COVID-19 pandemic introduced new urgency to internal audit reform. Traditional audit methodologies, such as in-person interviews, onsite document reviews, and manual reporting, were significantly disrupted by lockdowns and physical distancing requirements (Sereg & Dawood, 2021; Çağlayan & Kıral, 2022; Bajary et al., 2023). As a result, the IAF rapidly adopted agile, remote, and technology-driven approaches (Dai & Vasarhelyi, 2016; Eulerich et al., 2022). Key tools for continuity included cloud-based systems, virtual data collection methods, and agile audits (Koerniawati, 2021). Nevertheless, in many developing countries, the transition to digitalized audit systems remains uneven. Infrastructural deficits, resistance to change, and ambiguous policy directions have limited many local governments' ability to modernize their IAFs, thereby exposing vulnerabilities in their internal control mechanisms (Rosa et al., 2022; Rahayu et al., 2023).

Various theoretical models frame the evolving roles and functions of internal auditors. Agency theory emphasizes the internal audit's role in mitigating principal-agent problems by reducing information asymmetry and enhancing accountability (Adams, 1994). From a macro-institutional perspective, state-centered theory suggests that the state plays a critical role in shaping institutional reforms through policies, structures, and leadership (Das, 1995). Governance theory further highlights internal auditing's contribution to public value by strengthening compliance, supporting risk-informed decisions, and facilitating participatory governance (Asare, 2009). Collectively, these theories underscore how institutional context, capabilities, and incentives shape internal audit transformation outcomes.

The term "internal audit transformation" captures a wide range of changes intended to improve the IAF's efficiency, effectiveness, sustainability, and impact. These include modifications in internal audit objectives, tools, frameworks, methodologies, and institutional orientation (Taran et al., 2020). Internal auditors are now seen as facilitators of reform, collaborators in governance, and advisors in cultural and organizational change. According to Consultia.co (2023), this new role demands that internal auditors be technologically proficient, strategically engaged, and proactive in decision-making processes.

In the Philippine context, the origins of internal auditing in the public sector can be traced to Republic Act (RA) No. 3456, or the Internal Auditing Act of 1962. This was strengthened by RA No. 4177 (1965), which institutionalized Internal Audit Services (IAS) in national and local government units. The Local Government Code of 1991 (RA No. 7160) mandated the establishment of internal control systems in all local government units (LGUs), while Administrative Orders No. 278 (1992) and No. 70 (2003) emphasized the importance of institutionalizing the IAF to support effective service delivery. In 2016, the Department of Budget and Management (DBM) released an Internal Audit Manual for LGUs to guide the establishment and enhancement of local internal audit systems. Despite these legal and institutional frameworks, internal auditing in LGUs remains underdeveloped and inconsistently implemented nationwide. Legal mandates, administrative reforms, and recent external disruptions such as the COVID-19 pandemic have further highlighted the critical need for internal audit transformation in LGUs (Sabado et al., 2016; Lapuz et al., 2021; Velasco, 2021; Bedio, 2022; Orencia, 2023).

The challenges confronting internal auditing in Philippine LGUs are well-documented. Mendoza (2008a, 2008b) reported that none of the 100 municipalities assessed at the time had fully operational IAS units, citing a lack of qualified personnel, inadequate political support, and poorly defined operational procedures. Similarly, the 2013 Public Financial Management Assessment Tool (PFMAT) revealed that over 550 of more than 1,600 LGUs had either non-existent or non-functional internal audit systems, with an average national score of only 0.54 out of 4.0 (DBM, 2016). These findings reveal a stark gap between policy intent and operational realities.

Given this context, the present study examines the extent and impact of internal audit transformation in two municipalities in the Province of Romblon, Philippines. Specifically, it applies a descriptive-correlational research design to assess the internal audit function using the Efficiency, Effectiveness, Impact, and Sustainability (EEIS) framework developed by the Organisation for Economic Co-operation and Development (OECD, n.d.). The study seeks to: (1) evaluate the extent of internal audit transformation based on the EEIS dimensions, (2) identify key challenges to internal audit transformation, and (3) determine the impact of internal audit transformation on the enhancement of local governance. The EEIS framework provides a multidimensional lens through which the performance and value of internal auditing can be analyzed.

This research contributes both theoretically and practically. Theoretically, it adds localized evidence to the global discourse on internal audit reform in the public sector. Practically, it offers policy insights and recommendations to help LGUs strengthen their IAFs and improve local governance outcomes. As LGUs continue to navigate complex challenges in local service delivery, transparency, and accountability, transforming the internal audit function is not only a managerial imperative but a strategic requirement for sustainable and responsive governance.

2.0 Methodology

2.1 Research Design

The study examines the extent of internal audit transformation, its challenges, and its relationship to the enhancement of local governance in two municipalities in Romblon, Philippines, using a descriptive-correlational research design. The principal methodology for assessment in this study was the Effectiveness, Efficiency, Impact, and Sustainability (EEIS) evaluation framework, which was modified from the OECD (n.d.). The descriptive component provided a methodical depiction of the internal audit transformation and the challenges faced by the internal audit function in achieving this transformation. While the correlational approach is examined, the extent of the relationship between internal audit transformation indicators and governance outcomes (Salkind, 2010).

2.2 Research Locale

The study was conducted in two municipalities in the Province of Romblon, Philippines, chosen based on the presence of an established internal audit function. The municipalities were selected purposively due to their institutionalized internal audit function and their relevance to the objectives of the study.

2.3 Research Participants

The study used purposive sampling to include all those involved in the conduct of the internal audit function. The elected authorities in the study are the Municipal Mayor, as the internal audit function is supervised and operationally reported to them. In contrast, internal auditors are personnel allocated to internal audit services, regardless of their employment status. The primary stakeholders include the heads of municipal departments, divisions, and units, which differ among local government units (LGUs), as well as the municipal local government operations officer designated to the municipality, who oversees local government operations. A total of 50 respondents participated in the study, representing the full population of relevant stakeholders within the selected municipality.

2.4 Research Instrument

The primary data collection tool was a structured survey questionnaire designed to examine the perceived extent of internal audit transformation, its challenges, and its contribution to enhancing local governance. The instrument covered four core dimensions aligned with the EEIS framework. Indicators were measured using a 4-point Likert scale (1 = Strongly Disagree to 4 = Strongly Agree), which eliminates neutrality and encourages precise respondent positioning (Preston & Colman, 2000).

The survey questionnaire was developed based on evaluation frameworks by McDavid, Huse, and Hawthorn (2013). It was designed to examine the extent of internal audit transformation, its challenges, and its contribution to enhanced local governance.

In the conduct of the study, the research instrument underwent reliability and construct validity testing. Internal consistency was confirmed using Cronbach's Alpha (α = 0.765), indicating acceptable reliability. At the same time, construct validity was assessed through Principal Component Analysis (PCA) with Varimax rotation. On the other hand, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.875, which is considered excellent. Bartlett's Test of Sphericity was significant (χ^2 = 830.952, df = 153, p < .001), indicating that the correlation matrix is not an identity matrix and thus supports the suitability of the data for factor analysis. These results suggest that there were sufficient inter-item correlations to proceed with factor extraction, which aligned with the EEIS domains, thereby validating the instrument's dimensional structure.

2.5 Data Gathering Procedure

Authorization from local authorities was secured to carry out the study. The study's objectives were discussed with the participants, and their written informed consent was acquired. Participants were allotted sufficient time to complete the survey, which was disseminated in printed format from May to July 2024.

2.6 Data Analysis

The quantitative data of the study were analyzed using descriptive statistics and Spearman's rho correlation. Internal consistency and principal component analysis (PCA) were applied during instrument validation to verify internal consistency and construct dimensionality. Data analysis was conducted using SPSS software.

2.7 Ethical Considerations

The participants for the survey questionnaire are informed about the purpose of the study, and their consent is obtained before participation. Also, the data collected should be treated with confidentiality and in compliance with the Philippine Data Privacy Act of 2012 (RA 10173) and research ethical standards. No personal identifiers are collected to ensure anonymity. Ethical Clearance was obtained from the Graduate Education and Professional Studies of Romblon State University. Participation in the study is voluntary, and participants have the right to withdraw at any stage without consequences. By adhering to these ethical considerations, the study aims to ensure the rights and well-being of the participants while producing valuable insights.

3.0 Results and Discussion

3.1 Internal Audit Transformation: EEIS

Table 1 shows the results of the extent of internal audit transformation based on the EEIS Framework. On effectiveness, Municipality 2 achieved a higher mean score (*M* = 3.46, *SD* = 0.42) compared to Municipality 1 (M = 2.95, SD = 0.48), indicating a "Agree" level of agreement, which suggests a responsive, adaptable, and reliable internal audit function. This supports Agency Theory (Adams, 1994), which emphasizes the importance of clearly defined roles and accountability measures as drivers of effectiveness. Municipality 2 shows higher efficiency in internal audit transformation (*M* = 3.60, *SD* = 0.42), attaining a level of agreement of "Strongly Agree," in contrast to Municipality 1 (*M* = 3.23, *SD* = 0.44), which suggests innovation, development, and competency of the internal audit function.

Table 1. *Evaluation of the Extent of Internal Audit Transformation of the two municipalities across EEIS*

EEIS Dimension	Municipality 1 Mean (SD)	Municipality 2 Mean (SD)	Total Mean (SD)	Level of Agreement
Efficiency	2.95 (.48)	3.46 (.42)	3.26 (.51)	Agree
Effectiveness	3.23 (.44)	3.60 (.42)	3.45 (.46)	Agree
Impact	3.05 (.48)	3.34 (.43)	3.22 (.47)	Agree
Sustainability	3.18 (.55)	3.55 (.43)	3.40 (.51)	Agree

Note: n_1 = 20 (Municipality 1), n_2 = 30 (Municipality 2). The level of agreement is based on a 4-point Likert scale: 1.00-1.50= Strongly Disagree, 1.51-2.50 = Disagree, 2.51-3.50 = Agree, 3.51-4.00 = Strongly Agree. EEIS = Efficiency, Effectiveness, Impact, and Sustainability.

These findings aligned with Cohen & Sayag (2010), confirming that organized systems are vital for attaining efficiency. Both municipalities have an "Agree" level of Agreement on Impact, with Municipality 2 (*M* = 3.34, *SD* = 0.43) marginally surpassing Municipality 1 (*M* = 3.05, *SD* = 0.48), which suggests that they initiate change to local governance and achieve it. These findings aligned with the studies conducted by Postula et al. (2020) and Asaolu et al. (2016) about the enhanced contribution of internal auditing to local governance. Conversely, on Sustainability, Municipality 1 (*M* = 3.18, *SD* = .55) attained a "Agree" level of agreement. In contrast, Municipality 2 (*M* = 3.55, *SD* = .437) reached a "Strongly Agree" level of agreement, underscoring the difference in the implementation of internal audit reforms between municipalities. Nonetheless, these reforms lead to improvement and professionalism due to management commitment. These findings correspond with the studies of Taran et al. (2020) and Rahayu et al. (2023) that suggest that the institutionalization of the internal audit function and systems is essential for sustainability.

The findings show a moderate to high degree of internal audit transformation aligned with Agency Theory (Adams, 1994), which narrates the significance of organized accountability frameworks and role clarity in improving internal audit efficacy and organizational performance. Similarly, the results aligned with State-Centered Theory (Das, 1996), studies by Taran et al. (2020) and Rahayu et al. (2023), which emphasize the significance of institutional support and policy guidance in attaining enduring sustainability and effective internal audit reforms.

3.2 Challenges in the Achievement of Internal Audit Transformation

Despite generally "Disagree" results, respondents identified several challenges as shown in Table 2. The most common issues included a lack of technical skills and an inadequate workforce. Municipality 1 (M = 2.65, SD = .99) with a level of agreement of "Agree," which suggests greater difficulty in these areas, possibly due to more limited access to training and institutional resources. The result shows that professional competence is a critical indicator for the achievement of internal audit transformation (Ayagre, 2015; Asaolu et al., 2016). This confirms the study by Rahayu et al. (2023), which highlights the necessity for capacity development to achieve internal audit transformation, particularly in the aftermath of the COVID-19 pandemic. Both Municipality 1 (SD = 2.65, M = .67) and Municipality 2 (SD = 2.63, M = .67) indicate that a pressing challenge for achieving Internal Audit Transformation is the inadequacy of the workforce for the internal audit function. These observations reflect studies that signify the importance of institutional support for IAF (Modibbo, 2015; Moldovan & Macarie, 2022)

The challenges identified, specifically the lack of technical skills and an inadequate workforce, are best interpreted by State-Centered Theory (Das, 1996), which emphasizes the role of state institutions and policy frameworks in enabling or constraining organizational reforms. These findings suggest that in the absence of sustained institutional support and policy continuity, internal audit functions in LGUs struggle to gain permanence and operational strength.

Table 2. *Evaluation of the Internal Audit Transformation Challenges*

	Internal Audit Transformation Challenges	Municipality 1 Mean (SD)	Municipality 2 Mean (SD)	Total Mean (SD)	Level of Agreement
1	Lack of management support	2.10 (.64)	2.17 (.74)	2.14 (.70)	Disagree
2	Lack of necessary skills for internal auditors	2.65 (.99)	2.03 (.72)	2.28 (.88)	Disagree
3	Inadequate manpower for internal audit	2.65 (.67)	2.63 (.67)	2.64 (.66)	Agree
4	Limited professional competence for internal auditors	2.50 (.82)	2.27 (.83)	2.36 (.83)	Disagree
5	Low level of motivation among internal auditors	2.25 (.64)	2.20 (.66)	2.22 (.65)	Disagree
6	Impairment of the internal auditor's independence	2.25 (.71)	2.17 (.70)	2.20 (.70)	Disagree
	Overall	**2.40 (.59)**	**2.24 (.57)**	**2.31 (.58)**	**Disagree**

Note: Values represent mean scores with standard deviations in parentheses. The level of agreement is based on a 4-point Likert scale: 1.00-1.50= Strongly Disagree, 1.51-2.50 = Disagree, 2.51-3.50 = Agree, 3.51-4.00 = Strongly Agree.

Furthermore, the data affirms Governance Theory (Asare, 2009), which posits that internal audit transformation is contingent on the capacity of institutions to enforce standards and build technical competencies. Both municipalities agree on the inadequacy of the workforce, aligning with Rahayu et al. (2023) and Modibbo (2015), who argue that professional development and institutional commitment are critical to internal audit sustainability. Finally, these observations reinforce the broader theoretical view that without sufficiently strong institutional policy reforms and organizational investment in capacity development, staffing, and systemic support, internal audit transformation will remain fragmented and vulnerable to regression.

3.3 Internal Audit Transformation Correlation Matrix

A significant negative correlation was found between the areas of internal audit transformation and internal audit transformation challenges ($rs = -0.39$, $p = 0.005$) in Table 3. This indicates that the presence of challenges tends to constrain the breadth and implementation of transformation efforts. Conversely, a moderate positive correlation was observed between internal audit transformation areas and their impact on the enhancement of local governance ($rs = 0.56$, $p = 0.001$) in Table 3. This suggests that expanding the scope of internal audit transformation contributes positively to improving local governance.

These findings aligned with Governance Theory that IAF is a mechanism for the enhancement of organizational performance through compliance enforcement and risk-based internal auditing (Asare, 2009). The study by Taran et al. (2020) and Rosa et al. (2022) supports the findings that emphasize the performance-driven nature of internal auditing and the importance of strategic alignment in achieving internal audit transformation. The study by Postula et al. (2020) and Sabado et al. (2016) supports the findings that the transformative capacity of IAF highlights its role not only in ensuring compliance but also in promoting participatory and accountable governance.

The results also aligned with Agency Theory, which shows the challenges of principal-agent relationships by institutionalization of enhanced oversight and reduced information asymmetry (Adams, 1994). As it also reinforces the results by State-Centered Theory (Das, 1995), which asserts that state-driven reforms, when institutionalized at local institutions, can enhance local governance. These findings are further validated by the studies of Pérez-López et al. (2015), which demonstrate the role of IAF in enhancing public sector accountability and financial management.

Table 3. *Results of Spearman's rho correlation*

	Internal Audit Transformation Challenges	Impact of the Internal Audit Transformation on the Enhancement of Local Governance
Internal Audit Transformation		
Correlation Coefficient	–.39*	.56*
Sig. (2-tailed)	.005	.001

Note. Spearman's rho correlation coefficients are shown. p < .01 (2-tailed).

4.0 Conclusion

This study explored the extent and impact of internal audit transformation in two municipalities in Romblon, Philippines, using the EEIS (Effectiveness, Efficiency, Impact, Sustainability) framework. The findings reveal that internal audit transformation is moderately to highly achieved, with Municipality 2 consistently scoring higher across all four EEIS indicators. Efficiency and sustainability received the highest ratings, underscoring the importance of structured systems, professional competence, and strong institutional commitment.

Despite these advances, several challenges persist. The lack of technical skills and an inadequate workforce were identified as key constraints. These findings affirm the relevance of Agency Theory, State-Centered Theory, and Governance Theory in understanding how institutional design, accountability structures, and state policy influence internal audit transformation.

The study found a significant positive correlation between internal audit transformation and improved local governance outcomes, particularly in areas such as transparency, service delivery, and accountability. Conversely, challenges were negatively correlated with transformation outcomes, highlighting the need for supportive capacity-building initiatives and long-term policy commitment.

To sustain and expand the gains of internal audit transformation, policymakers are urged to strengthen legal frameworks, increase budgetary support, and professionalize the internal audit function. Higher education institutions can play a role in offering specialized training and extension services for LGUs. Future studies should examine the cost-effectiveness, scalability, and long-term governance outcomes of internal audit transformation across diverse local government settings.

5.0 Contribution of Authors

All authors contribute to the study's conceptualization.

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This research was conducted without the funding support from any agency.

7.0 Conflict of Interest

The authors declare no conflicts of interest related to the completion and publishing of this manuscript.

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