PHILIPPINE TAX ACADEMY
RISK AND OPPORTUNITY ACTION PLAN (ROAP) REPORT
Risks, Risk Level, and Mitigation Level
For the CY 2024

Office / Division Function	Objective / Process	Expectation of Relevant Interested Party	Internal & External Environment (Issues / Potential Negative Event) / Risks	BASELINE RATING			Action Plan (for Moderate to High Risk)	Opportunity / Internal & External Positive Issues	Target Date (Month & Year)	Actions Taken & Date (Month & Year)	BASELINE RATING		
				Likelihood	Severity	RPN					Likelihood	Severity	RPN
INTERNAL REVENUE INSTITUTE, CUSTOMS INSTITUTE, LOCAL GOVERNMENT FINANCE INSTITUTE													
	Development of Course / Modules	Competency-based training, courses, modules and programs	Reputational Risks - Learners dissatisfaction	3	7	21	- Recommend additional plantilla position	Increase number of employees and on time delivery of training	July 2024				0
	-same-	-same-	Health Risk - Burn-out personnel	3	2	6	- Capacitate existing personnel	Competent personnel	July 2024				0
	-same-	-same-	Reputational Risks - Loss of public interest and trust	4	3	12	- Create additional publications/marketing strategies to promote CI-PTA	Public Information Dissemination	August 2024				0
	-same-	-same-	Financial Risk - Abrupt changes of the lineup of Resource Speakers resulting to cancellation of training schedule at times	3	2	6	- Recommended hiring of permanent professors/lecturers and securing the services of 8 BOC Subject Matter Experts Intensified coordination with PTA, BOC HRMD, BOC LDMO and CI		July 2024				0
	-same-	-same-	Operational Risk - Disorganized/Unsystematic development and deliver of courses	3	2	6	- Continous requests for additional training equipment	Incur no additional financial expenses Strengthened coordination and collaboration with agencies On-time processing of requests Strengthen documentation of training activities	July 2024				0
	Implementation of trainings	Comprehensive and timely delivery of the training	Operational Risk - Ineffective documentation of training activities	3	2	6	- Strict screening of training facility providers in order to ensure responsive/conducive training facilities	Attract more learners both from government and private sectors	August 2024				0
	-same-	-same-	Reputational Risk - Learner dissatisfaction	3	2	6	- Coordinate with PTA for the provision of defined guidelines and policies		August 2024				0
	-same-	-same-	Financial Risk - Waste of Cost	3	3	9	- Establish good relationship with BOC Comissioner and PTA Top Management	Incur no additional financial expenses - Strengthen working relationship between parties	August 2024				0
	-same-	-same-	Operational Risk - Waste of time and efforts due to repetitive revisions	3	3	9	- Improve quality of courses and on-time delivery of trainings	Promote CI-PTA developed courses through IEC	September 2024				0
	-same-	-same-	Financial Risk - Diminuition of income	3	2	6	Calendar the implementation of training programs	Carefully prepare a training calendar	September 2024				0
	-same-	-same-	Security Risk - Distribution of data in the wrong hands	3	2	6	Minimize damage on resources	Proper distribution of data	November 2024				0
	-same-	-same-	Financial Risk - Recnstruction of data entails to additional cost	3	2	6	N/A	Incurs no additional expense in reconstructing data framework	November 2024				0
LEGAL SERVICE DIVISION													
	Formulation of legal opinion	Timely, accurate and complete submission of legal opinion	Late submission of the reports that will result to unresolved issue	1	2	2	Develop a monitoring report tool to track the progress of each request	Compliance to the requirement with high satisfaction	3rd Quarter of 2024				0
	Resource and time optimization	Timely and efficient preparation and review of MOA, Joint Venture Agreements, Contracts, and other legal documents	Late preparation and review of MOA, Joint Venture Agreements, Contracts, and other legal documents	3	2	6	Request additional manpower to assist the unit	Fulfillment of the required legal matters	4th Quarter of 2024				0
	Applicability of laws, rules, and regulations to the organization's services, operation, activities, manuals, guidelines, and procedures	Better governance of organization's services, operation, activities, manuals, guidelines, and procedures with attached legal requirements	No security of file sharing thoughout the organization while sticking to the organization's procedures and federal privacy laws and regulations	2	3	6	Develop a Legal Management System	Smooth Flow of Daily Transactions	4th Quarter of 2024				0

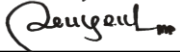|				L	I	R							
	Management of PTA reputation through agile responses and appropriate legal actions	Excellent public perception to PTA	Unconstrained legal cases against the organization due to violations and contraventions (proven or unproven)	1	5	5	Engage in a collaborative effort with the PCQAD to develop external communication strategy and implement reputation management that includes proper procedure on how to respond againts legal cases or accusations whether proven or unproven and to counteract public disinformation	Better monitoring of report, online reviews, social media mentions, and news articles, as well as engaging with stakeholders to address concerns and prevent disinformation	3rd Quarter of 2024				0

PLANNING, COMMUNICATIONS, AND QUALITY ASSURANCE DIVISION

				L	I	R							
PLANNING	**Planning** Conception of Strategic Plan - Formulation - Publication - Cascading	Timely conception of Strategic Plan	(No Strategic Plan / Unplanned Strategies) - Budgetary difficulties	1	2	2	N/A	**Policy Implementation and Empowerment** - Prioritization of implementation of plans by the assigned Office / Division	July 2024				0
	-same-	-same-	(No Strategic Plan / Unplanned Strategies) - Unlcear strategic direction	1	1	1	Require the assigned Office / Division to review the PAPs and make a Report on Recommendations	-same-	January 2024				0
	Development Implementation of Plans - Monitoring of Strategy-related PAPs - Consolidation of Performance Reports - PBB Campaign	Effective implementation of Plans	(Ineffective Implementation / Non-submission of Reports) - Missed opportunities	1	2	2	N/A	-same-	March 2024 June 2024 September 2024 December 2024				0
	-same-	-same-	(Ineffective Implementation / Non-submission of Reports) - Denial of Budget Allocation	1	2	2	N/A	-same-	December 2024				0
PROJECT MANAGEMENT	Monitoring of PPMP for PAPs: - Design documents - Program of works - Approved Budget - Specifications	Updated calendar of procurements relevant to the conduct of PAPs	(Ineffective planning / Non-submission of PPMP) - Delayed procurement	2	2	4	Recommend the comprehensive planning and review of procurement requirements of the respective Office / Division	**Capacity Building** - Provision of relevant trainings / seminars to Office / Division assigned personnel	January 2024				0
QUALITY ASSURANCE	Certification on ISO 9001:2015 Standard	ISO 9001:2015 Standard Certification	(ISO 9001:2015 Certification not achieved) - Non-attainment of PBB	3	5	15	Comply with the requirements of the GCG	Pursue ISO 9001:2015 Standard Certification	December 2024				0
	Quality Assessment of Offices / Divisions	Quality Management System effectively implemented	(Office / Division Operations not in conformity to standard) - ineffective / inefficient operation	1	2	2	Review the non-conforming outputs of each Office / Division and make recommendations of actions to be taken	Implementation of compliances based on the recommendations made by support agencies	January 2024				0
	-same-	Continuous and uninterrupted service	(Office / Division Operations not in conformity to standard) - Unexpected disruption resulting to suspension of critical operations	1	4	4	Implement Business Continuity Measures	Improvement in PTA Operations	December 2024				0

INFORMATION TECHNOLOGY DIVISION

				L	I	R							
	To procure and develop a fast, secured, reliable information systems (ARIS, FRIS) and infrastructure	Timely procurement and deployment	Delays in procurement	3	3	9	Ensure Complete Staff Work in creating the procurement documents.	Fully functioning IS to reduce manual processing and ensures accuracy of reports	December 2024				0
	Maintain at least 90% uptime of PTA website and learner's portal	Accessible	Inaccessible website and portal	4	4	16	Cloud deployment	Useful website and reliable learners' portal	September 2024				0
	Maintenance of ICT Resources	Effectiveness and Response Time	Absence of ICT Support Staff (ISS) No available IPM and ICM Tools	3	3	9	Hire an ISS Procure IPM tools	High availability and good condition of ICT resources	December 2024				0

LEARNING AND DEVELOPMENT DIVISION

				L	I	R							
LEARNING DELIVERY	Efficient delivery of training courses/programs (f2f and/or online)	Lack of capacity-building for training facilitation	Low quality facilitation of training	2	4	8	Conduct a training on facilitation for effective delivery of training	Standardized facilitation of PTA trainings	September 2024				0
LEARNING EVALUATION AND ASSESSMENT	Timely, complete, and accurate provision of learning evaluation and assessment results using appropriate tools	Invalid and unreliable evaluation and assessment results	Non-compliance to the training policy and manual	2	4	8	Consistent monitoring and updating of the existing evaluation tool	Availability of baseline data based on evaluations and assessments in measuring positive change in behavior for better performance	December 2024				0
E-LEARNING MANAGEMENT SYSTEM	Timely and effective delivery of online training courses/programs	eLMS not updated, Obsolete/ outdated information	Violation of cybersecurity risk (% ITD)	2	4	8	Ensure continuous monitoring and updating of eLMS courses/program	Increase in the cloud storage, increase of bandwidth, and cybersecurity features (anti-cheat proctoring device) of the PTA eLMS	September 2024				0

RESEARCH, EDUCATION, AND INNOVATION DIVISION

Area	Process/Objective	Target	Risk	L	I	Rating	Risk Treatment	Expected Outcome/Benefit	Timeline				Score
COURSE DEVELOPMENT	Development of target/priority courses for 2023	Completion of courses	Volatility of directives brought about by internal and external factors (e.g., political dynamics, "political influence") Influx of external tasks and priorities leading to constant change in prioritization. Unavailability/insufficiency of resources and/or data (e.g., SMEs, related literature and studies, tools)	2	4	8	Establishment of a clear course development process and work plan for the priority courses to be stringently complied with Clear communication plan and work plan for course development (SUAW) Resource management (proper scheduling of REID personnel, tasking, division of labor, etc.) Establishment of a development plan (provision of lead time for the execution of writeshops, benchmarking, environmental scanning)	Revenue Generation Conduct of trainings for stakeholders	December 2024				0
	Creation of PTA overarching curriculum	Endorsement of PTA Overarching Curriculum	Dependent on the completion of the competency management system of the Bureaus.	3	4	12	Outsourcing of experts such as consultant and subject matter experts for the development of the PTA overarching curriculum. Benchmarking with other academic institutions as reference in the curriculum development.	Clear branding and better spontaneous recall. Clearer directional basis for course development, identification of institutional- and course-intended learning outcomes.	December 2024				0
RESEARCH DEVELOPMENT	Create a research paper qualified to be published on a research journal	Completion of a full-blown research	Absence of a research agenda and guidelines on research development.	2	4	8	Benchmark from reputable journals and research institutions on the basis for the writing of research. Devote time for data gathering and research writing to complete the research	Publication of research paper. Presentation of research in conference for research production.	December 2024				0

FINANCE MANAGEMENT DIVISION

	Process/Objective	Target	Risk	L	I	Rating	Risk Treatment	Expected Outcome/Benefit	Timeline				Score
	Processing of Monetary Claims, Request for Certificate of Availability of Funds and Budget Utilization Request	Prompt payment of money claims	Reputational risk - Inaccurate amounts or incorrect entry of particulars, incomplete supporting documents - Customer dissatisfaction	3	4	12	- Cascading of relevant COA rules and regulations - Issue Memorandum Circular	- Enhancing capacity of PTA employees with COA SMEs - Draft Manual of Policies and Procedures that incorporates FM guidelines	July 2024				0
	Periodic Budget and Financial Accountability Reports	Timely, accurate and complete submission of Budget and Financial Accountability Reports to COA, DBM and interim report to management	Compliance Risk - No Automated System	3	2	6	Excel-linked Budget and Financial Database, as a temporary tool	Updating of database with the use of Microsoft 365	August 2024				0
	Monitoring of Disbursements based on Annual Procurement Plan	APP enrolled items procured	Operational risk - Low budget utilization - No automated e-budget system	3	4	12	Excel-linked Budget and Financial Database, as a temporary tool	Updating of database of Database with the use of Microsoft 365	December 2024				0
	Real Time Posting of Obligations in the Registry, per object code, per expense and Disbursement in Subsidiary Ledgers per object code per expense	Provide real time account balances to management, COA, DBM, and other stakeholders	Reputational risk - Customer dissatisfaction - Inaccurate interim report Compliance Risk	3	2	6	Hire Accountant III	Lack of applicants / Hired accountants may not transfer Maintenance of Monitoring Ledger per Disbursement	February 2024				0

HUMAN RESOURCE MANAGEMENT DIVISION

	Process/Objective	Target	Risk	L	I	Rating	Risk Treatment	Expected Outcome/Benefit	Timeline				Score
	Recruitment, Selection and Placement	Recruitment of Qualified Personnel	- Political backing/ Palakasan Culture - Hiring of Unqualified Personnel	2	1	2	Submit Merit Selection Plan for approval of CSC	More skilled & knowledgeable personnel in the jobs	June 2024				0
	-same-	-same-	-same-	2	1	2	Establish the Competency Management System	CSC-initiated training programs	June 2024				0
	-same-	Filled-up published positions	- Changing provisions and guidelines by CSC - Delays in hiring personnel	3	2	6	Regular monitoring of CSC website for updates /advisories	Timely hiring of personnel	May 2024				
	Learning & Development	Relevant training programs	- Challenge/ Conflict in plotting training schedule - Postponed learning opportunity	3	2	6	Prepare a training plan for 2024 by the last quarter of 2023	CSC availability for mandatory training/learning programs	June 2024				
	Performance Management	Clear targets and commitments Timely feedback of performance evaluation	- Delay in submission of performance targets and commitments/performance feedback - Disorderly work flow among divisions/ employees - Lack of individual improvement affecting operations	4	4	16	Submit Strategic Performance Management System for CSC approval	Improved performance ratings	December 2024				
	HR Records Management	Complete and accurate employee records	- Manual 201 filing - Possible loss of documents/ requirements	4	2	8	Procure HRIS (in coordination with ITD)	Reliable and accessible individual information for PTA employees More time for HR deliverables other than time-consuming manual filing of records	September 2024				
	Policy-making	Clear and cascaded policies	- Absence of documented policies - Inconsistencies in operations /lack of guidelines	3	2	6	Draft necessary policies to address the inconsistencies	Reduced time allotted to complete tasks due to more standardized processes	December 2024				
	HR Compliances	Timely submission of HR compliances	- Delayed receipt of document from regulatory agencies - Limited time to prepare response/ compliance reports	2	3	6	Regular coordination with CSC on required reports from the PTA	Maintain an open relationship with CSC and other regulatory agencies for consultation purposes	December 2024				0

GENERAL SERVICES DIVISION

Section	Activity	Target	Risk Events	L	I	Score	Risk Response	Resource Requirement	Timeline				Status
PROCUREMENT SECTION	Preparation and Submission of Reportorial Requirements (APP, APCPI, PMR, etc.)	Timely, accurate, and complete submission	- Delays in provision of relevant information from the EUUs - Late submission of the reports	3	4	12	Maintenance and continuous update of the procurement monitoring report tool	Compliance to the requirement Performance Based Bonus (PBB)	APP- January 31, 2024 Changes within First Semester: July 31, 2024 APCPI- March 31, 2024 PMR- January 14, 2024 (Second Semester) July 14, 2024 (First Semester)				0
	Provision of the resources (goods, services, infrastructure, consultancy, etc.) requested by the PTA Divisions/Offices in compliance to RA 9184	Timely Processing of Purchase Request and ensure delivery of Goods and Services	-Failed Bidding - Sudden change in Bidding Requirements from the EUUs. - Seasonal trend - Overlapping of Purchase Request - Limited time in processing of Purchase Request - Incomplete receipt of Documentary Requirement - Delays in procurement (goods, services, infrastructure, consultancy, etc.) - Unavailability of the items to be procured	4	4	16	Provide internal guidelines/procedures Additional workforce to assist the unit Continuous comprehensive preparation of Market Analysis Attend procurement related trainings	Standard processing of procurement requests Honoraria More skilled & knowledgeable personnel	3rd Quarter of 2024				0
	Posting of Invitation of Bidding Opportunities in PhilGeps, PTA Website and in other conspicuous places.	Timely and accurately posting of bid opportunities and award notices	Interruption of usage of website due to down time and slow server response (PhilGEPS Website) Non-compliance with the required posting provisions in RA 9184. Delays in Target Schedule of Procurement Deliverables	4	4	16	Escalate to the concerned Agency Strict implementation of upcoming guidelines/policies	Smooth Flow of Daily Transactions	3rd Quarter of 2024				0
	Preparation and Transmittal of Procurement Documents to COA	Timely and complete submission	Audit Findings Contract Variation Receipt of AOM (Audit Observation Memorandum)	2	4	8	Strict Compliance in RA 9184 Attend government procurement-related trainings	More skilled competent personnel	3rd Quarter of 2024				0
	APP Management and Monitoring	Properly managed and monitored APP Updated Procurement Tracker	Market studies are not available Undetermined Purchase Request Timeline Delay in procurement deliverables	2	4	8	Timely and complete submission of related Purchase Request's documentary requirements	Smooth Flow of Daily Transactions	3rd Quarter of 2024				0
	Evaluation of Supplier's Performance	Ensure quality of goods and services delivered to the PTA	Unsatisfactory services Contract Variation/s Receipt of AOM Receiving of inadequate goods or services	3	3	9	Contract Termination Imposing of penalties and other applicable courses of action. Invitation to other suppliers in the related field of goods/services offered.	Devise a Database of all suppliers with ratings for easier identification of suppliers to be invited.	June 2024				
	Measurement of Client Satisfaction	Effectively assess overall satisfaction and perception of clients	Non-submission of client's feedback Customer Dissatisfaction	3	3	9	Proper facilitation of Client Satisfaction Survey Effectively handle customer complaints	Improved services	December 2024				
ASSET MANAGEMENT	Inventory, Recording, and Issuance of property, plant, and equipment (PPE), semi-expendable, and inventory items	Improve compliance and monitor and manage the assets effectively	- Non-reconciliation of PPEs between Finance and - Management Division and General Services Division - Inconsistent /inaccurate reports	2	2	4	Implementation of asset management system to plan and control asset-related activities	Automation of asset management system	Quarterly Inventory Recording of items upon receipt of PPEs, semi-expendable and inventory items				0
	Report on inventories of Property, Plant and Equipment (PPE), Semi-expendable properties, and supplies and materials	Timely submission of compliance reports on the physical count PPEs, semi-expendable properties, and supplies and materials	- Government properties are ineffectively monitored - Late submission of reports	3	3	9	Monitor and improve Database for properties and supplies management	Automation of asset management system	January 31 of each year End of each month				0
	Measurement of Client Satisfaction	Effectively assess overall satisfaction and perception of clients	Non-submission of client's feedback Customer Dissatisfaction	3	3	9	Proper facilitation of Client Satisfaction Survey Effectively handle customer complaints	Improved services	June 2024				
RECORDS MANAGEMENT	Maintains integrity, availability, and security of records	Accurate information accessible	- Information timely disseminated - Records and documents securely stored - Breach and leakages - Records right of access, authority to reproduce	2	2	4	Hiring of Records Officer Drafting of Records Management Policies and Implement Records Management Program Coordination with the National Archives of the Philippines (NAP) on the creation, general protection, use, storage, and disposition of public records	Automated record keeping in line with NAP Secured storage facility	Regular monitoring of records (depends on the records life cycle)				

Measurement of Client Satisfaction	Effectively assess overall satisfaction and perception of clients	Non-submission of client's feedback Customer Dissatisfaction		3	3	9	Proper facilitation of Client Satisfaction Survey Effectively handle customer complaints	Improved services	June 2024				0

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