

COA

Commission on Audit
as Government Enabler

Responsibilities of the Auditor



Responsibilities of the Head of the Agency

FUNCTIONS OF COA

(1987 Philippine Constitution)

- ❖ Auditorial
- ❖ Rule-making
- ❖ Reportorial
- ❖ Quasi-judicial
- ❖ Adjudicatory
- ❖ Recommendatory
- ❖ Limited Accounting
- ❖ Custodial



Responsibilities of the Auditor

Responsibilities of the Head of the Agency

ROLE OF THE AUDITOR

To determine if **Management** carried out its
fiscal responsibility properly and
effectively



ROLE OF THE AUDITOR

(Rule IV, 2009 Revised Rules of Procedure of COA)

Auditors shall exercise such powers and functions as may be authorized by the Commission in the

EXAMINATION, AUDIT *and* SETTLEMENT *of*
the

ACCOUNTS

FUNDS

FINANCIAL TRANSACTIONS

and RESOURCES

of the agencies under their respective audit jurisdiction



Responsibilities of the Auditor

Responsibilities of the Head of the Agency

ROLE OF THE AUDITOR

(Rule IV, 2009 Revised Rules of Procedure of COA)

Auditors shall maintain complete
INDEPENDENCE
and exercise **PROFESSIONALISM**
and be guided by applicable laws, regulations
in the performance of the **AUDIT**
as well as in preparation of audit and financial reports



Responsibilities of the Auditor

Responsibilities of the Head of the Agency

ROLE OF THE AUDITOR

(Rule IV, 2009 Revised Rules of Procedure of COA)

Auditors shall obtain sufficient

EVIDENCE

to provide factual basis for his

OPINIONS,

CONCLUSIONS,

JUDGMENTS *and*

RECOMMENDATIONS



Responsibilities of the Auditor

Responsibilities of the Head of the Agency

ROLE OF THE AUDITOR

(Rule IV, 2009 Revised Rules of Procedure of COA)

He shall likewise be responsible for
SAFEGUARDING THE

PHYSICAL
TESTIMONIAL
DOCUMENTARY
ANALYTICAL
ELECTRONIC

EVIDENCE *needed to support his findings*



Responsibilities of the Auditor

Responsibilities of the Head of the Agency

ROLE OF THE AUDITOR

(Rule IV, 2009 Revised Rules of Procedure of COA)

In the course of audit, whenever disallowances or charges arise, the auditor shall issue
NOTICES OF DISALLOWANCE/
CHARGE (ND/NC)
which shall be considered
AUDIT DECISIONS.

The Auditor may issue
NOTICES OF SUSPENSION (NS)
for transactions of doubtful
LEGALITY/VALIDITY/PROPRIETY



Responsibilities of the Auditor

Responsibilities of the Head of the Agency

ROLE OF THE AUDITOR

(Rule IV, 2009 Revised Rules of Procedure of COA)

The auditor shall act on requests for

RELIEF FROM ACCOUNTABILITY

for losses due to FORTUITOUS EVENTS *or*
NATURAL CALAMITIES *or due to*
ACTS OF MAN



Responsibilities of the Auditor

Responsibilities of the Head of the Agency

ROLE OF THE HEAD OF THE AGENCY

"It is the declared policy of the State that all RESOURCES OF THE GOVERNMENT shall be managed, expended or utilized in accordance with the laws and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy and effectiveness in the operations of government. The responsibility to take care that such policy is faithfully adhered to rest directly with the CHIEF or HEAD OF THE GOVERNMENT AGENCY (Section 2, Presidential Decree 1445)



ROLE OF THE HEAD OF THE AGENCY

FISCAL RESPONSIBILITY

"The head of any agency of the government is immediately and primarily responsible for all government FUNDS and PROPERTY pertaining to his agency."

(Section 102(1), Presidential Decree 1445)



RESPONSIBILITIES OF THE AGENCY HEAD

Being primarily responsible for ALL GOVERNMENT FUNDS AND PROPERTY of his agency, the Agency Head shall ensure that:

- ❖ Required financial and other reports and statements are submitted in such form and within prescribed period by the Commission on Audit
- ❖ Settlement of disallowances and charges is made within prescribed period of time
- ❖ Requirements of transactions suspended in audit are complied with
- ❖ Appropriate actions are given on noted deficiencies in the Audit Observation Memorandum (AOM)



RESPONSIBILITIES OF THE AGENCY HEAD

The HEAD OF AGENCY
shall INITIATE
the necessary ADMINISTRATIVE *and/or*
CRIMINAL ACTION *in case of unjustified*
failure/refusal to effect compliance with the foregoing
requirements by subordinate officials



*He shall enforce the
COA Order of Execution (COE)
by requiring the withholding of salaries or other
compensation due the person liable in satisfaction of the
disallowance or charge*



He shall ensure that all employees who are retiring or transferring to other agencies shall first
SETTLE the disallowances and charges
for which they are liable



The seal of the Commission on Audit of the Philippines is centered in the background. It features a shield with a blue upper section containing three white stars and a red lower section containing three golden circles. The shield is flanked by two golden lions. Above the shield is a banner with the text 'COMMISSION ON AUDIT' and below it is another banner with 'REPUBLIC OF THE PHILIPPINES'. The seal is surrounded by a circular border containing various scenes of public service and industry.

THE COMMISSION ON AUDIT