



**COMMISSION ON AUDIT**

**CITIZEN'S CHARTER**

2021

## **I. Mandate:**

Under Article IX-D of the 1987 Philippine Constitution, the Commission on Audit (COA) is mandated to perform the following:

- Examine, audit and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property owned or held in trust by, or pertaining to, the government [Section 2(1)];
- Promulgate accounting and auditing rules and regulations including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant or unconscionable expenditures, or uses of government funds and properties [Section 2(2)];
- Submit annual reports to the President and the Congress on the financial condition and operation of the government. (Section 4);
- Recommend measures to improve the efficiency and effectiveness of government operations. (Section 4); and
- Keep the general accounts of government and preserve the vouchers and supporting papers pertaining thereto. [Section 2(1)].

The Constitution primarily tasks COA to audit government agencies/entities. The jurisdiction of COA encompasses the Philippine Government, its subdivisions, agencies or instrumentalities, including government-owned or controlled corporations with original charters. Such jurisdiction also extends to constitutional bodies, commissions and offices that have been granted fiscal autonomy under the Constitution, autonomous state colleges and universities, other government-owned or controlled corporations and their subsidiaries, and non-governmental entities receiving subsidy or equity, directly or indirectly, from or through the Government, which are required by law or the granting institution to submit to the audit of COA as a condition of subsidy or equity. The Constitution further provides that no law shall be passed exempting any entity of the Government or its subsidiary in any guise whatever, or any investment of public funds, from the jurisdiction of COA.

The COA audit teams under the National, Local and Corporate Government Sectors regularly performs *financial* and *compliance audits* on the agencies assigned to them. Special audits (rate audit, levy audit, and subsidy audit) fraud audit and performance audit are being performed by the Special Audits Office, Fraud Audit Office, and Performance Audit Office, respectively. Special audit, fraud audit and performance audit are being conducted on selected government entities or subject matters, in consideration of COA's strategic thrusts and advocacy of stakeholders.

In the conduct of its audits, COA engages the technical expertise of its personnel in the fields of engineering, information technology, and others, particularly through the Technical Services Office and Information Technology Audit Office.

COA also exercises legal and adjudicatory functions on matters pertaining to audit disallowances/charge/suspension, money claims, relief from accountability, among others. COA also renders technical services involving consulting services.

On the basis of its mandates and functions, COA renders services which are generally not transactional or front-line in nature. Most COA services, such as those pertaining to audit and adjudication, follow timelines in accordance with the requirements provided by the Constitution, the Presidential Decree No. 1445 otherwise known as the Government Auditing Code of the Philippines, and its own policies such as the 2009 Revised Rules and Procedure of the Commission on Audit, auditing guidelines, among others.

## **II. Vision:**

A trustworthy, respected and independent audit institution that is an enabling partner of government in ensuring a better life for every Filipino.

## **III. Mission:**

To ensure accountability for public resources, promote transparency, and help improve government operations, in partnership with stakeholders, for the benefit of the Filipino people.

## **IV. Service Pledge:**

We, the Officials and Employees of the Commission on Audit, profess our commitment to public service and as such we promise to:

- Discharge our duties with the highest degree of competence, excellence, independence, and professionalism;
- Abide and practice by heart the Code of Conduct and Ethical Standards for COA Officials and Employees;
- Advocate the true essence of public service by ensuring that all our actions and decisions are guided accordingly with the goal of serving solely the interest of the public and not our own;
- Continue to improve intellectually and morally and shall always strive to be an agent of change for the better;
- Work side by side with civil societies in enhancing transparency and enforcing accountability in government service;
- Integrate in our work the concept of social and environmental responsibility as an indispensable factor to efficient and effective delivery of public service;
- Create a healthy working relationship with agency people by inculcating in their minds that we are enablers and not deterrents in the development of our country;

- Be vigilant but not distrustful and uphold and practice courtesy, modesty and humility at all times;
- Value our jobs because it is God's natural gift to us, therefore, we will not betray His TRUST by using it other than for His Glory.

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# **COA Central Office**

## **External Services**



## Audit Services

### 1. Conduct of Financial Audit

Sec. 2(1) Article IX-D of the 1987 Philippine Constitution vests COA “the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities, including government-owned or controlled corporations with original charters, xxx”. In line with this mandate, COA regularly conducts financial audit on national government agencies (NGAs), government corporations (GCs), and local government units (LGUs) within its jurisdiction. Hence, such agencies are required to submit their financial statements on deadlines prescribed by law or by policies set by COA.

<b>Office or Division:</b>	Audit Teams, Clusters/ Regional Offices under: <ul style="list-style-type: none"> <li>• National Government Sector</li> <li>• Corporate Government Sector</li> <li>• Local Government Sector</li> </ul>	
<b>Classification:</b>	Highly Technical	
<b>Type of Transaction:</b>	G2G	
<b>Who may avail:</b>	Auditees (Audited agencies)	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<ul style="list-style-type: none"> <li>• Complete set of financial statements</li> <li>• Statement of Management Responsibility (SMR) for Financial Statements signed by officials concerned</li> <li>• Supporting Schedules (Other documents as may be required during the conduct of the audit)</li> </ul>		Auditee

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Auditee submits financial statements and other financial reports duly supported with documents and/or schedules on or before: February 14 – for NGAs	1. Receive the financial statements and other financial reports duly supported with documents and/or schedules	The cost of auditing services rendered to NGAs, GOCCs and LGUs shall be assessed pursuant to the provisions of Section 24, PD 1445	2 hours	Receiving staff of the Audit Team Concerned





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>2. Auditee attends the entrance conference to understand the audit engagement agenda and receives the Engagement Letter.</p>	<p><b>2. Preliminary Activities</b></p>		<p>2 working days (WDs)</p>	<p>Cluster Director/ Supervising Auditor/Audit Team Leader/ Audit Team Member (CD/SA/ATL/ATM)</p> <p>CD/SA/ATL</p>
	<p>2.1 Establish auditor's independence from the auditee and compliance to ethical standards in the conduct of audit</p>			
	<p>2.2 Conduct entrance conference to inform the auditee of the audit to be undertaken, its responsibilities under the audit and the audit requirements through the Entrance Conference Agenda and the approved Engagement Letter.</p>			
	<p><b>3. Planning</b></p>		<p>2 WDs</p>	<p>CD/SA/ATL</p>
	<p>3.1 Prepare and approve Overall Audit Strategy</p>		<p>8 WDs</p>	<p>SA/ATL/ATM</p>
	<p>3.2 Conduct preliminary risk assessment based on available data and additional documents requested from management</p> <p>3.3 Conduct final risk assessment, determine risk</p>		<p>10 WDs</p>	<p>CD/SA/ATL</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>responses and materiality thresholds.</p> <p>3.4 Prepare and approve Engagement Planning Memorandum (EPM) including audit program by account/ by assertion/ by special considerations.</p> <p>3.5 Issue General Audit Instructions for the audit of particular year.</p> <p>3.6 Issue Specific Audit Instructions to the audit team for the execution of the audit plan.</p>		<p>5 WDs</p> <p>2 WDs</p> <p>3 WDs</p>	<p>CD/SA/ATL/ATM</p> <p>CD</p> <p>CD/SA</p>
<p>3. Auditee receives AOM, ND, NS, NC and submits comments/ justifications/ additional supporting documents/ files an appeal</p>	<p><b>4. Execution</b></p> <p>4.1 Execute the audit program based on the approved EPM.</p> <p>4.2 Issue AOM, ND, NS, NC.</p>		<p>65 WDs</p>	<p>SA/ATL/ATM</p> <p>SA/ATL</p>
<p>4. Auditee submits Updated Agency Action Plan and Status of Implementation (AAPSI) for prior year audit with supporting documents as proof of compliance to</p>	<p>4.3 Evaluate and act on comments/ justifications/ additional supporting documents/ appeal.</p> <p>4.4 Prepare summary of unadjusted misstatements and Summary of Audit</p>			<p>SA/ATL</p> <p>SA/ATL</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
prior year's audit recommendations	Observations and Recommendations			
	4.5 Validate action taken by the auditee on the implementation of prior audit recommendations as reflected in the Updated AAPSI and prepare the Updated Action Plan Monitoring Tool (APMT).			SA/ATL/ATM
	4.6 Prepare Recommendation Tracking Sheet to account for implemented and not implemented recommendations.			SA/ATL/ATM
5. Auditee attends the exit conference to agree or clarify some matters on the results of audit.	4.7 Conduct exit conference to discuss the results of audit.			SA/ATL/ATM
6. Auditee submits comments and/or additional documents.	4.8 Evaluate/ validate comments/ additional documents and issue audit rejoinder.			SA/ATL/ATM



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
7. Auditee submits Management Representation Letter	<p><b>5. Reporting</b></p> <p>5.1 Secure Management Representation Letter which is dated near the date of the audit report</p> <p>5.2 Draft Annual Audit Report/ Management Letter (AAR/ML) including Independent Auditor's Report (IAR).</p> <p>5.3 Submit draft audit report to the Cluster Director for review</p> <p>5.4 Review AAR/ML by the Cluster Director and return to audit team for revision/ finalization</p> <p>5.5 Sign the IAR.</p>		<p>19 WDs</p> <p>Transmittal of AAR/ML:</p> <p><u>NGAs</u>            April 15 – MLs            April 30 – Individual AARs            June 30 – Consolidated AARs</p> <p>90% of Audit Reports transmitted by June 30 and the remaining 10% by July 31</p> <p>100% of transmitted Audit Reports as of June 30 submitted to</p>	<p>SA/ATL</p> <p>SA/ATL/ATM</p> <p>CD/SA/ATL</p> <p>SA</p> <p>CD</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>8. Auditee receives the AAR/ ML</p>	<p>5.6 Transmit the AAR/ML to the Head of the Agency</p> <p>5.7 Furnish copy of the AAR/ML to Congress and Other Oversight bodies</p> <p>5.8 Wrap-up, organization and archiving of working papers</p> <p>5.9 Publish the AAR in the COA Website</p>		<p>Congress and Other Oversight bodies by July 31. 100% of AARs transmitted in July submitted to Congress and other oversight agencies by August 31</p> <p>75% of AARs transmitted as of June 30 published by June 30 and the remaining 25% by July 15.</p> <p>100% of transmitted AARs in July published by August 15</p>	<p>Chairperson/ CD/SA/ATL</p> <p>SA/ATL/ATM</p> <p>Information Technology Office (ITO)/ CD</p>
<p>9. Management submits the Auditee Feedback Sheet duly signed and dated</p>	<p><b>6. Quality Control Review</b></p> <p>6.1 Accomplish Compliance Completion Checklist supported by audit working papers</p> <p>6.2 Send the Auditee Feedback Sheet to Agency for accomplishment</p>		<p>10 WDs</p>	<p>CD/SA/ATL/ ATM</p> <p>CD</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>6.3 Accomplish the Director's Evaluation Form and the Supervising Auditor's Evaluation Form</p> <p>6.4 Rate Management's Financial Performance</p>			<p>CD/SA</p> <p>CD/SA</p>
<p>10. Auditee submits AAPSI within 60 days from receipt of the AAR/ML</p>	<p><b>7. Monitoring</b></p> <p>7.1 Receive the AAPSI and validate action taken by the auditee as reflected in the AAPSI.</p> <p>7.2 Accomplish the Action Plan Monitoring Tool (APMT) – to be updated and incorporated in the SIPYAR of the ensuing year AAR/ML</p>		<p>30 days</p>	<p>SA/ATL/ATM</p>



## 2. Conduct of Performance Audit

Section 2 (1), Article IX-D of the 1987 Constitution vested the Commission on Audit (COA) the authority to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities.

Section 4, Article IX-D of the 1987 Constitution requires the Commission to recommend measures necessary to improve the effectiveness and efficiency of the operations of the Government.

In line with these mandates, and pursuant to COA 2016-2022 Strategic Plan, the Commission issued COA Resolution No. 2017-012 dated August 17, 2017, which established the Performance Audit Office under the Special Services Sector to promote economical, efficient, and effective governance through performance audits.

<b>Office or Division:</b>	<ul style="list-style-type: none"> <li>● Performance Audit Office</li> <li>● Office of the Chairperson</li> </ul>			
<b>Classification:</b>	Highly Technical			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Government Agencies/officials, Legislators, and other Stakeholders			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Written request				
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Submit request for performance audit through: <ul style="list-style-type: none"> <li>● Personal</li> <li>● Mail</li> </ul>	1. Receive request, either through the Office of the Chairperson or directly transmitted to the Performance Audit Office			
	1.1 Log the request and assign to auditor/evaluator <ul style="list-style-type: none"> <li>1.1.1 Log the request and forward to the PAO Director</li> <li>1.1.2 Assign to Assistant Director/ Service Chief/</li> </ul>	None	0.625 working day	Administrative Staff Auditor/PAO Staff Service Chief PAO Directors



	Auditor/ Evaluator			
	1.2 Evaluate the request for performance audit if it will be subjected for pre-study for consideration in the Performance Audit Portfolio	None	5.000 working days	Auditor/PAO Staff Service Chief
	1.3 Review/sign memorandum/letter to requesting party	None	2.500 working days	Service Chief PAO Directors
	1.4 Release memorandum/ letter to requesting party and file documents for consideration in the preparation of topic proposal, if warranted	None	0.125 working day	Administrative staff
	1.5 Prepare and review audit topic proposal for consideration in the Performance Audit Portfolio	None	Processing time depends on the complexity of the audit topic	Auditor/PAO Staff Service Chief PAO Directors
	1.6 Approve/Issue the Performance Audit Portfolio	None		Commission Proper
	1.7 Create Audit teams based on Performance Audit Portfolio	None		PAO OAC-SSS
	1.8 Notify the auditee(s) of the planned performance audit	None	Within 10 working days upon receipt of signed Office Order	Audit Team PAO Directors
	1.9 Conduct audit planning, which include the following activities:	None	Processing time depends on the complexity of the audit	Audit Team PAO Directors





	<p>1.9.1 Develop audit design matrix, work plan, audit program, budget, and indexing scheme.</p> <p>1.9.2 Conduct audit design summit; and</p> <p>1.9.3 Plan and schedule entrance conference.</p>		topic, scope and the number of auditors available to conduct the audit	
	<p>1.10 Execute actual audit which include the following activities:</p> <p>1.10.1 Conduct entrance conference;</p> <p>1.10.2 Gathering of evidence using applicable data collection methods;</p> <p>1.10.3 Prepare audit finding matrices; and</p> <p>1.10.4 Conduct message agreement.</p>	None	Processing time depends on the complexity of the audit topic, scope and the number of auditors available to conduct the audit	Audit Team PAO Directors
	<p>1.11 Prepare Performance Audit Report which include the following activities:</p> <p>1.11.1 Prepare draft audit report with quality control review;</p> <p>1.11.2 Prepare audit highlights;</p> <p>1.11.3 Conduct exit conference; and</p>	None	Processing time depends on the complexity of the audit topic, scope and the number of auditors available to conduct the audit	Audit Team PAO Directors



	1.11.4 Finalize and issue performance audit report.			
	1.12 Publish performance audit report and distribute copies to oversight bodies	None	Within 15 working days upon issuance of report to the audited agencies	Audit Team PAO Directors



### 3. Conduct of Compliance Audit

Sec. 2, Article IX-D of the 1987 Philippine Constitution vests upon the COA the exclusive authority to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures or uses of government funds and properties.

Likewise, Section 25(2) of Presidential Decree No. 1445, otherwise known as the Government Auditing Code of the Philippines, mandates the COA to develop and implement a comprehensive program that shall encompass an examination of financial transactions, accounts, and reports, including evaluation of compliance with applicable laws and regulations.

In line with these mandates, and pursuant to COA Resolution No. 2020-011 dated January 31, 2020, COA adopted and prescribed the use of the Guidelines in the Conduct of Compliance Audit (CA) and the CA Manual.

<b>Office or Division:</b>	Audit Teams, Clusters/Regional Offices under: <ul style="list-style-type: none"> <li>• National Government Sector</li> <li>• Corporate Government Sector</li> <li>• Local Government Sector</li> </ul>	
<b>Classification:</b>	Highly Technical	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Auditees (Audited agencies)	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<ul style="list-style-type: none"> <li>• Sector Heads of Audit Sectors <ol style="list-style-type: none"> <li>identify the audit topic/subject matter of the compliance audit</li> <li>identify the suitable audit criteria such as laws, policies, rules, regulations, budgetary resolutions, established codes, agreed terms, Memorandum of Agreement, Manual of Operations and Procedures, etc.</li> <li>issue the General Audit Instructions (GAI) to the Cluster Directors</li> </ol> </li> </ul>		<p>Philippine Development Plan, Public Investment Plan, Agenda 2030 or Sustainable Development Goals; List of Public Private Partnership Projects; State of the Nation Address of the President; government-wide and sectoral programs and activities; media releases and media reports; previous Annual Audit Reports; and knowledge of the auditors</p> <p>Official Gazette, website of administrative agencies or oversight agencies, internal records of government agencies</p>



- The Cluster Directors issue GAI to the Supervising Auditors (SA) under their jurisdiction.

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1. Preliminary Activities 1.1 Establish auditor's independence from the auditee and compliance to ethical standards in the conduct of audit 1.2 Ensure the Audit Team meet the relevant standards in the conduct of audit 1.3 Ensure that the Audit Team collectively possess the necessary professional competence, knowledge, skills and expertise 1.4 Ensure that there are established quality control procedures/mechanisms such as supervision, review, consultations and adequate training that cover all phases of audit	The cost of audit services rendered to NGAs, GOCCs and LGUs shall be assessed pursuant to the provisions of Section 24, PD 1445		Cluster/Regional Director and Assistant Directors, Supervising Auditor, Audit Team Leader, Audit Team Members



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. Auditee submits various documents pertaining to the identified subject matter of the compliance audit as requested by the auditors.</p>	<p>2. Conduct Planning</p> <p>2.1 Determine the type of engagement</p> <p>2.2 Identify the intended user(s), the responsible party, subject matter, audit criteria and audit scope.</p> <p>2.3 Understand the subject matter, including internal control.</p> <p>2.4 Determine materiality.</p> <p>2.5 Carry out risk assessment and assess audit risk.</p> <p>2.6 Develop audit strategy and audit plan.</p>			<p>Supervising Auditor, Audit Team Leader, Audit Team Members</p> <p>Supervising Auditor, Audit Team Leader, Audit Team Members,</p>
<p>2. Auditee receives the Engagement Letter and Entrance Conference Agenda (ECA) for the Compliance Audit</p>	<p>2.7 Draft Engagement Letter (EL) for approval by the Cluster/Regional Director and serve the approved EL and ECA to Management prior to the conduct of Entrance Conference</p>			<p>Cluster/Regional Director, Assistant Cluster/Regional Director, Supervising Auditor, Audit Team Leader, Audit Team Members</p>
<p>3. Auditee attends the entrance conference to understand the audit engagement agenda.</p>	<p>2.8 Conduct Entrance Conference with the responsible party to discuss the elements of planning.</p>			



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>4. Auditee receives AOM, ND, NS, NC and submits comments/justifications/additional supporting documents/files an appeal</p>	<p>3. Performing the Audit Procedures to Gather Evidence</p> <p>3.1 Gather sufficient and appropriate evidence through various methods and procedures</p> <p>3.2 Continually update planning and risk assessment</p> <p>3.3 Consider noncompliance that may indicate fraud and unlawful acts</p>			<p>Supervising Auditor/ Audit Team Leader/Audit Team Members</p>
<p>5. Auditee attends the exit conference</p>	<p>4. Evaluating Evidence and Forming Conclusions</p> <p>4.1 Evaluate whether sufficient and appropriate evidence is obtained</p> <p>4.2 Consider materiality for reporting purposes</p> <p>4.3 Form conclusions</p> <p>4.4 Communicate audit results by issuing AOM/NS/ND/NC requiring management response</p> <p>4.5 Summarize Compliance Audit Findings/ Observation and Recommendations</p> <p>4.6 Conduct Exit Conference to discuss results of the audit</p>			



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>6. Auditee receives the Management Letter</p> <p>7. Auditee submits AAPSI within 60 days from receipt of the ML</p>	<p>5. Reporting a Compliance Audit</p> <p>5.1 Prepare Audit Report/ Management Letter (ML)</p> <p>5.2 Perform Overall Audit Review, Approval, and Issuance of the Compliance Audit Report/ML</p> <p>5.3 Follow-up Agency Action Plan</p>		<p>Deadline of submission/ transmittal of ML:</p> <p>Within three (3) months after the last day of fieldwork or within the timelines prescribed in the terms of agreement, in case where the CA Report is prepared for a specific end-user</p>	
<p>8. Auditee submits the accomplished Auditee Feedback Sheet duly signed and dated</p>	<p>6. Carrying Out Quality Control Procedures</p> <p>6.1 Conduct quality control review</p> <p>6.2 Conduct Auditee feedback by issuing Auditee Feedback Sheet</p>			
	<p>7. Wrap-Up and Archiving of the Audit Engagement</p> <p>7.1 Organization of the audit working papers</p> <p>7.2 Archiving of the audit engagement</p>			



#### 4. Request, Evaluation and Disposition of Complaints for Fraud Audit

The Fraud Audit Office (FAO) of the Commission is primarily tasked to conduct fraud audit. Fraud audit may be conducted based on the requests from other government agencies, private organizations and individuals.

<b>Office or Division:</b>	<ul style="list-style-type: none"> <li>Office of the Chairperson, COA Central Office;</li> <li>COA Citizen's Desk at <a href="mailto:citizensdesk@coa.gov.ph">citizensdesk@coa.gov.ph</a>;</li> <li>Fraud Audit Office (FAO), Special Services Sector (SSS), COA Central Office;</li> <li>Supervising Auditor, Audit team leaders</li> <li>Fraud Audit Services (FAS) and Office of the Regional Director of COA Regional Office concerned, having jurisdiction over the agency subject of request.</li> </ul>
<b>Classification:</b>	Highly technical
<b>Type of Transaction:</b>	G2G – Government to Government, G2C – Government to Client
<b>Who may avail:</b>	Private organizations/individuals, Government agencies/officials
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
<p>Written complaint whether on paper or electronic form containing the following:</p> <ul style="list-style-type: none"> <li>Name of the complainant (not necessary but preferable);</li> <li>Facts and circumstances that alleged fraudulent or anomalous disbursement or receipt/collection of public funds and/or use of government property (specify with sufficient particularity the area to be audited including the amount and year of transaction); and</li> <li>It does not solicit general audit of all transactions of the agency complained of.</li> </ul> <p><i>(Reference: COA Circular No. 2020-05 dated January 31, 2020)</i></p>	Not applicable/No standard forms required

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the complaint through: a. Personal b. Email to the COA Citizen's	1. Receive the written complaint/ e-mail/ ticket.  1.1. Browse the complaint and determine if:	None	4 hours	<i>Receiving clerk/CDRS administrator</i> Office of the Chairperson





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
desk (citizensdesk@coa.gov.ph) c. Open ticket through Citizen's Desk Reporting System (CDRS) d. Postal mail	1.1.1. it complies with the above requirements; 1.1.2. it is signed by the complainant (only if the complainant indicate his name); and 1.1.3. check if there are supporting documents attached in the complaint			
	1.2. Acknowledge receipt of the email/ticket or stamp received in the written complaint.			
	1.3. Log the complaint; assign docket number; encode in the internal document tracking system.			
	1.4. Forward the complaint to the Head of Office/ Director of the receiving office.			
	1.5. Refer the complaint to the Audit Sector Head concerned.		Within 5 working days*	Head/Director of the Office which received the request



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.6. Receive and endorse the complaint to the concerned Cluster/Regional Director (CD/RD)		2 working days**	Assistant Commissioner or Audit Sector Head
	1.7. Refer to Supervising Auditor (SA) competent to address the audit issues therein.		2 working days**	CD/RD
	1.8. a. Make an initial assessment or evaluation of the referral using the Complaint Assessment Form (CAF), attached as Annex A of COA Memorandum No. 2020-014 dated September 30, 2020; and b. Prepare Evaluation Report (ER)		5 working days**  20 working days	Audit Team Leader (ATL) of Concerned Audit Unit/Team (CAU/T)  ATL of CAU/T
	1.9. Review and submit the duly reviewed CAF and ER to the CD; or to the FAS thru RD		5 or 10 working days, as the case maybe**	Supervising Auditor
	1.10. Review the results of evaluation and transmit the duly reviewed CAF and ER of actionable cases to FAO, SSS		3 working days**	CD



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.11. Evaluate the CAF and ER and its supporting documents and prepare Fraud Case Evaluation Report (FCER)		15 working days	FAO/FAS
	1.12. Submit the FCER to: a. CP for approval for cases above P50 million; or b. OAC-SSS for approval for cases involving P50 million and below			FAO
	1.13.a. Review the FCER submitted by FAS for approval/disapproval for cases involving P50 million and below; b. Otherwise, submit to FAO the CAF and ER, thru the Sector Head, for cases above P50 million		10 working days	RD
	1.14. Receive and evaluate the FCER whether it is necessary to conduct fraud audit or not		Depending upon the schedule of CP meetings	Commission Proper



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p><b><i>Disposition of the CP where fraud audit is not necessary***:</i></b></p> <p>1.15. Forward the result of deliberation or disposition of the CP to FAO</p>		1 working day	Commission Secretary (ComSec)
	1.16. Forward the memorandum of ComSec containing the disposition of CP to the Sector Head		1 working day	FAO
	1.17. Inform the requesting party of the decision of the CP		1 working day	Sector head of the concerned agency

\* Processing time is in accordance with the COA Memorandum 2020-014 dated September 30, 2020

\*\* Based on the streamlined process form entitled "Evaluation of Complaints/Requests for Fraud Audit"

\*\*\*If the CP directed the conduct of fraud/special audit the regular course thereof shall follow normal audit process and should not be considered as frontline service.



## 5. Request for Authenticated Copies of Documents

All documents/records/reports/decisions or other information in the custody or possession of the Commission or its officials or employees by reason of their official functions are made accessible and available to every person in the manner provided in COA Circular No. 2013-006 dated 18 September 2013 during reasonable hours of working days and within the view of the custodian officer, subject to the limitations provided in the same COA Circular.

For documents/records/reports/decisions or other information known to be in the custody of a specific Audit Team, Central or Regional Office, the request shall be filed before the SA/Service Chief or ATL concerned.

This service does not cover the requests for original copies of documents and requests to probe the inventory of records held by COA units.

<b>Office or Division:</b>	<ul style="list-style-type: none"> <li>• Audit Clusters in Central Office</li> <li>• Special Audits Office, SSS</li> </ul>
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G – Government to Government, G2C – Government to Clients
<b>Who may avail:</b>	Audited agencies, private citizens
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
<ol style="list-style-type: none"> <li>1. Request form (RF) for authentication of documents/reports with complete information (i.e., mailing address)               <ol style="list-style-type: none"> <li>1.1. If submitted personally, the RF shall be subscribed and sworn to before any of the officials or employees who are authorized to administer an oath</li> <li>1.2. If by mail, the RF shall be subscribed and sworn to before a notary public or any person authorized by law to administer an oath</li> <li>1.3. If by electronic means (i.e., email), the original of the scanned copy of the duly notarized RF shall be presented before release of the documents/records/reports/decisions or other information requested</li> </ol> </li> <li>2. Photocopy of at least two (2) valid IDs of requesting party               <ol style="list-style-type: none"> <li>2.1. If the request is submitted by mail or through electronic means, the requesting party shall attach to the RF a photo static or electronically scanned copy of at least two (2) of the above IDs.</li> </ol> </li> <li>3. Authorization letter from the requesting party for the representative</li> </ol> <p><i>Per COA Circular No. 2013-006 dated 18 September 2013</i></p>	RF can be downloaded from the COA website



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit request form (RF) together with authorization or identification requirements through a. e-mail/ mail b. personal	1. Receive <sup>1</sup> and record the request, and determine compliance with the required IDs (accomplish Part B.1 of the RF)		15 days (per COA Circular No. 2013-00 dated 18 September 2013)	<i>Processor</i> <sup>2</sup> (in the concerned office)
	1.1 If compliant with the requirements, recommend for approval  If the request is covered by any of the limitations indicated in COA Circular No. 2013-006, recommend denial of the request			<i>Processor</i>
	1.2 Forward the request to the SA/ ATL/ Service Chief			<i>Processor</i>
	1.3 Receive RF, evaluate the propriety of the request, validate the identity of the requesting party and/or his authorized representative, and administer the oath of the requesting party or his authorized representative (accomplish Parts C and D of the RF)			<i>SA/ATL or Service Chief</i>
	1.4 Forward the RF with			<i>SA/ATL or</i>

<sup>1</sup> In the event that the documents/records/reports/decisions or other information requested is not held by the Office where the request is filed, the Processor thereat shall inform the requesting party or his authorized representative and advise the latter to file the request to the proper office in COA.

<sup>2</sup> Processors may be the administrative staff or audit team member/leader in auditing units; administrative staff or legal staff concerned in the Offices of Cluster/Regional Director.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	written comments and recommendations to the Cluster, Office or Regional Director concerned			<i>Service Chief</i>
	<p>1.5 Evaluate compliance with the requirements (indicate in Part E of the RF his/her action)</p> <p>If found compliant and not covered by any of the limitations provided, approve request and return to SA/ATL or Service Chief for the release of the documents/ records/ reports/ decisions or other information requested</p> <p>Otherwise, state in the RF the reasons for disapproving the request and advise the requesting party through registered mail that the request may be appealed to the Sector Head within fifteen (15) calendar days from the receipt of the letter</p>			<p><i>Regional Director</i></p> <p>Cluster Office</p>
	<p><b><i>If request is approved</i></b></p> <p>1.6 Receive approved RF and forward to processor</p>			<i>SA/ATL or Service Chief</i>
	<p>1.7 Receive approved RF and inform the</p>			<i>Processor</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	requesting party or his authorized representative of the volume/number of pages of the documents requested			
	1.8 Authenticate copy (or copies) of requested documents			Authorized personnel <sup>3</sup>
2. If approved, request Assessment of Fees Form for Order of Payment	2. Issue Assessment of Fees Form			Processor
	2.1 Issue Order of Payment			Accounting Office
3. Pay the necessary fees to Cashier of the agency concerned (for RF filed with the Audit Teams) or Accounting Office (for RF filed in Central Office or Regional Office)	3. Receive payment and issue Official Receipt	<p><i>Charge for actual expenses:</i></p> <p>a. P 5.00 per page for hard copy</p> <p>b. P 1.00 per page for authentication fee</p> <p>c. Cost of mailing by private courier or registered mail as determined by the processor</p>		<p>Cashier of the agency concerned (for RF filed with the Audit Teams)</p> <p>Accounting Office (for RF filed in Central Office or Regional Office)</p>
4. Present OR evidencing payment of prescribed fees and/or Postal Money	4. Receive OR evidencing payment of prescribed fees and/or Postal Money Order (if applicable)			Processor

<sup>3</sup> Documents may be authenticated by the Chief Administrative Officer or by authorized personnel.





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Order, if applicable				
	4.1 Release copies of the documents/ records/ reports/ decisions or other information requested <sup>4</sup> 4.2 If Postal Money Order was received, release OR			<i>Processor</i>

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<sup>4</sup> Release through the means (personal, mail or private courier) stated in the RF.



## 6. Request for Special Audit of Government Agencies

The conduct of rate, subsidy, franchise, levy and other special audits contemplated under Sections 7, 29 and 38 of the Presidential Decree No. 1445, the Government Auditing Code of the Philippines, is being performed by the Special Audit Office.

<b>Office or Division:</b>	<ol style="list-style-type: none"> <li>1. Office of the Chairperson (CHO)</li> <li>2. Special Audit Office (SAO)</li> <li>3. Regional Offices (ROs)</li> <li>4. Offices of the Cluster Director</li> <li>5. Other Sectors</li> </ol>			
<b>Classification:</b>	Complex			
<b>Type of Transaction:</b>	G2G – Government to Government, G2C – Government to Clients			
<b>Who may avail:</b>	Government agencies/officials, private citizens/private organizations			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
Written request containing reasons for requesting audit		Respective office of the requesting agency		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
<ol style="list-style-type: none"> <li>1. Submit the written request through               <ol style="list-style-type: none"> <li>a. Personal</li> <li>b. Mail</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1. Receive request for special audits, either by:               <ol style="list-style-type: none"> <li>a. Office of the Chairperson</li> <li>b. Office of the Commissioners</li> <li>c. Special Audits Office                   <ol style="list-style-type: none"> <li>c.1 Directly to SAO</li> <li>c.2 Thru SSS-OAC</li> </ol> </li> <li>d. Regional Offices</li> <li>e. Other Offices/Sectors</li> </ol> </li> </ol>		5 minutes	<i>Receiving staff</i>
	<p><b><i>For requests received by offices other than SAO,</i></b></p> <ol style="list-style-type: none"> <li>1.1 Log the request and forward the request to the Action Officer</li> <li>1.2 Forward the request to SAO</li> </ol>		1 working day	<i>Action Officer</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.3 Inform the endorsing office of the action taken  1.3.1 Prepare memorandum 1.3.2 Release to endorsing office		15 working days	<i>Director and staff Special Audit Office</i>
	1.4 Inform the requesting party of the action taken  1.4.1 Prepare letter 1.4.2 Release to requesting party		1 working day	Endorsing office
	<b><i>For requests received by SAO,</i></b> 1.5 Log the request and forward to SAO Director  1.5.1 Assigns the request to Action Officer  1.5.2 Evaluate the request received and decided whether to:  1.5.2.1 Conduct the audit 1.5.2.2 Not to conduct the audit 1.5.2.3 Forward the request to audit sectors		15 minutes  3 working days	<i>Admin Officer  Director Special Audit Office</i>
	1.6 Inform the requesting party on the action taken by SAO  1.6.1 Prepare letter 1.6.2 Release to requesting party		10 working days	<i>Director and staff Special Audit Office</i>



## 7. Request for Write-off of Dormant Accounts Receivable and Fund Transfers

Heads of government entities may file a request for authority to write-off dormant receivable accounts and fund transfers.

COA Resolution No. 2016-022 dated 19 December 2016 authorizes Audit Team Leaders, Supervising Auditors, Cluster and Regional Directors, and Assistant Commissioners to approve requests for write-off of dormant accounts receivable, unliquidated cash advances, and fund transfers of national government agencies, local government units, and government-owned and controlled corporations.

<b>Office or Division</b>	<ul style="list-style-type: none"> <li>● Audit Team Leaders (ATL) /Supervising Auditors (SA) in audit sectors for amounts not exceeding P100,000.00 per accountable officer/debtor/ government entity and by account</li> <li>● Cluster and Regional Directors (CD/RD) for amounts involving more than P100,000.00 but not exceeding P1,000,000.00 per accountable officer/ debtor/government entity and by account</li> <li>● Assistant Commissioners (AC) of the audit sectors who has jurisdiction over the government entity for amounts exceeding P1,000,000.00 per accountable officer/debtor/government entity and by account</li> </ul>
<b>Classification</b>	Highly Technical
<b>Type of Transaction</b>	G2G – Government to Government
<b>Who may avail</b>	Head of the government entity
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<ul style="list-style-type: none"> <li>● Written request for authority to write-off dormant receivable accounts and fund transfers</li> <li>● Schedule of dormant accounts by accountable officer/debtor/ government entity and by account, certified by the accountant and approved by the Head of the government entity</li> <li>● Certified relevant documents validating the existence of the conditions, as applicable, such as: <ul style="list-style-type: none"> <li>○ Death Certificate issued by Philippine Statistics Authority (formerly National Statistics Office)</li> <li>○ Proof of Insolvency</li> <li>○ Certification from the Department of Trade and Industry that the debtor has no registered business</li> <li>○ Certification from the Securities and Exchange Commission that the Corporation is no longer active</li> <li>○ Certificate of no residence in the barangay of the municipality/city of last known address</li> <li>○ Proof of exhaustion of all remedies to collect the receivables and demand to liquidate the cash advances and fund transfers, such as but not limited to copies of</li> </ul> </li> </ul>	



<p>served or returned demand letters</p> <ul style="list-style-type: none"> <li>○ Certification by Legal Officer of the entity of no pending case relative to the account</li> <li>○ Certification by the responsible officials of the entity to the effect that there are no records/documents available to validate claim</li> <li>○ Other justifications, like in the case of request for write-off due to loss of documents, the circumstances of the loss should be stated in the letter-request</li> <li>○ In case of fund transfer, the unliquidated amount after reconciliation shall be supported by certification by the Chief Accountants and approved by the Heads of the source and implementing entities that the fund was utilized for the purpose, and certification from the recipient that the project was partially or fully implemented, supported by pictures of the implemented projects</li> </ul> <ul style="list-style-type: none"> <li>● Aging of dormant receivables, unliquidated cash advances, and fund transfers prepared by the Accountant on a quarterly basis</li> </ul>	
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the written request for together with the supporting documents	1. Receive the request, and assign reference number	None	5 minutes	<i>Receiving staff</i>
	1.1 Verify the completeness of the supporting documents submitted 1.1.1. If incomplete (does not meet the conditions and requirements under paragraphs 7.4 and 8.3 of COA Circular No. 2016-005) <sup>5</sup> , return the request to the requesting party. In such case the client may refile the request for write-off before the ATL and SA provided that the		15 working days	<i>ATL/SA; CD/RD; or AC</i> depending on the amount per the thresholds provided in COA Circular No. 2016-005

<sup>5</sup> See Checklist of Requirements



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	basis for denial has been satisfactorily complied with/met.			
	1.1.2. If complete, decide on the request			
	1.2 Release the decision to the requesting party		5 minutes	ATL/SA <sup>6</sup> CD/RD <sup>7</sup> Assistant Commissioner <sup>8</sup> as applicable Releasing staff

<sup>6</sup> The aggrieved party may appeal from the decision of the ATL and SA to the CD/RD who has jurisdiction over the government entity under audit within 15 working days from receipt of the decision. The decision of the CD/RD on appealed request is final and non-appealable.

<sup>7</sup> The aggrieved party may appeal from the decision of the CD/RD to the AC who has jurisdiction over the government entity under audit within 15 working days from receipt of the decision. The decision of the AC on appealed request is final and non-appealable.

<sup>8</sup> The aggrieved party may appeal from the decision of the AC to the CP who has jurisdiction over the government entity under audit within 15 working days from receipt of the decision. The decision of the CP is final and non-appealable.



## 8. Settlement of Notice of Disallowance/Charge

A transaction is disallowed in audit when it is disapproved either in whole or in part for being an illegal, irregular, unnecessary, excessive, extravagant or unconscionable expenditure. On the other hand, a transaction is charged in audit when the correct amount of revenue/receipt due to the government is not received by the agency as a result of under-appraisal/assessment/collection.

The Audit Team Leader (ATL) and Supervising Auditor (SA) may issue Notice of Disallowance (ND) or Notice of Charge (NC) to the persons liable for disallowed/charged transactions. After the disallowance/charge becomes final and executory, and after the corresponding issuance of the Notice of Finality of Decision (NFD) by the concerned COA official, the disallowance/charge shall be settled by the persons liable therefor through payment/restitution or by any of the modes of extinguishment of obligation provided by law.

<b>Office or Division</b>	<ul style="list-style-type: none"> <li>Audit Teams of National, Corporate and Local Government Sectors</li> <li>Special Audits Office, SSS</li> </ul>			
<b>Classification</b>	Simple			
<b>Type of Transaction</b>	G2C – Government to Clients			
<b>Who may avail</b>	Private organizations/individuals or government agencies/officials who are determined to be liable for the issued audit disallowance			
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>		
<ul style="list-style-type: none"> <li>Official receipt (OR) of the payment for the amount disallowed</li> </ul>		Agency cashier		
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Pay to the Agency Cashier and submit to COA an authenticated copy of the Official Receipt (OR)	1. Receive the OR and record in the logbook of documents received	None	5 minutes	<i>Receiving Staff</i>
	1.1. Verify against the Notice of Disallowance/Notice of Charge (ND/NC) issued on file. Attach to the ND/NC		1 working day	<i>Action Officer</i>
	1.2. Prepare Notice of Settlement of Suspensions/ Disallowances/ Charges (NSSDC)		1 working day	<i>ATL/SA</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.3. Release the NSSDC addressed to the agency head and accountant, copy furnished the persons liable. Record the issuance of the NSSDC to the Record of COA Decisions		4 hours (to the addressee only)	<i>Releasing Staff</i>





## 9. Settlement of Notice of Suspensions

A transaction is suspended in audit when it is temporarily disallowed/disapproved until the requirements on matters raised in the course of audit are complied with. The Audit Team Leader/Supervising Auditor may issue Notice of Suspension (NS) indicating the requirements to be complied with by the officers concerned.

The persons responsible are required to settle the NS through the submission of the justification/explanation and/or documentation required under an NS and after the ATL and SA become satisfied that the transaction is regular/legal/proper, and that no loss was suffered by the government.

<b>Office or Division</b>	Audit Teams of National, Corporate and Local Government Sectors
<b>Classification</b>	Highly Technical
<b>Type of Transaction</b>	G2C – Government to Clients
<b>Who may avail</b>	Private organizations/individuals or government agencies/officials who are determined to be responsible for the issued audit suspension
<b>CHECKLIST OF REQUIREMENTS</b>	
<ul style="list-style-type: none"> <li>• Justification/explanation and/or documentation required under and NS</li> </ul>	
<b>WHERE TO SECURE</b>	

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the justification/explanation and/or documentation required under the NS	1. Receive and record in the logbook	None	5 minutes	<i>Receiving Staff</i>
	1.1. Verify against the NS issued. Evaluate as to compliance with the requirements, and if incomplete, require resubmission		3 working days	<i>Action Officer</i>
	1.2. If requirements are complete, issue Notice of Settlement of Suspensions/ Disallowances/ Charges (NSSDS) to the responsible officer		1 working day	<i>Action Officer ATL/SA</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.3. If requirements are incomplete, inform the responsible officer and request for the submission of additional documents			
	1.4. Release the NSSDC to the responsible officer. Record the issuance of the NSSDC in the Record of Audit Suspensions		4 hours	<i>Releasing Staff</i>



## Legal & Adjudication Services

### 10. Filing of Request for COA's Written Concurrence in the Hiring of Private Lawyers by Government Agencies and Instrumentalities, including Government-Owned or Controlled Corporations, and Local Government Units (Legal Retainer Review)

<b>Office or Division:</b>	Legal Affairs Office (LAO), Legal Services Sector (LSS)
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	Government agencies and instrumentalities, including government-owned or controlled corporations (GOCCs) and local government units (LGUs) availing of the services of a private lawyer or law firm, who are not exempted from the requirement of COA's written concurrence as provided under COA Circular No. 2021-003 dated July 16, 2021.
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<ol style="list-style-type: none"> <li>1. Letter request from the agency in at least three copies.</li> <li>2. Notarized Contract/Agreement between the concerned government agency and the private lawyer or law firm.</li> <li>3. For Government agencies/instrumentalities and GOCCs, conformity/acquiescence of the Office of the Solicitor General (OSG) or Office of the Government Corporate Counsel (OGCC), as the case may be. For LGUS, requirements provided under paragraph 3(1), Section 481, Article XI of Republic Act No. 7160, or the Local Government Code of 1991.</li> <li>4. Board Resolution, for GOCCs and Sanggunian Resolution, for LGUs, authorizing: 1) the hiring of a private lawyer or law firm and 2) the concerned government official to enter into a contract with the private lawyer/ law firm</li> <li>5. Certificate of availability of funds duly verified by the Audit Team Leader (ATL) pursuant to Section 86 of Presidential Decree No. 1445.</li> <li>6. Latest Mandatory Continuing Legal Education Certificate of the private lawyer.</li> </ol>	Requirement No. 9 may be secured upon submission of requirement Nos. 1 to 8 to the Office of the Auditor of the concerned government agency/unit.



<p>7. Resume of the private lawyer containing past and present positions and work experiences.</p> <p>8. Written justification in the hiring of a private lawyer/ law firm.</p> <p>9. Comment and recommendation of the Regional Director (RD) or Cluster Director (CD), Regional Supervising Auditor (RSA) or Supervising Auditor (SA), and the ATL.</p>	
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. The request together with the required documents shall be submitted to the Office of the Auditor.</p>	<p><b>1. Receive the request with comments and recommendation from the RD/CD, RSA/SA and the ATL</b></p> <p>The Administrative Staff receives the request, records the same in the iDTS and log book and forwards the same to the Director for assignment.</p>	<p>None</p>	<p>Within the day from receipt of the request<sup>9</sup></p>	<p>Administrative Staff</p>
	<p><b>2. Assign the request to the Action Officer of the Legal Review Division.</b></p> <p>The Director, upon receipt of the request assigns it to the Division Chief and Action Officer of the Legal Review Division for evaluation and appropriate action.</p>		<p>Within the day from receipt of the request<sup>9</sup></p>	<p>LAO Director Division Chief</p>

<sup>9</sup> Requests are assigned sequentially among the Divisions/Division Chief; The Assistant Director (Director III) assigns the Division/Division Chief in the absence of the Director IV.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p><b>3. Evaluate the request and draft the proposed action - LRR or Indorsement</b></p> <p>Upon evaluation, the Action Officer shall draft the LRR granting or denying the request or an Indorsement to the concerned Audit Team in the following instances:</p> <ol style="list-style-type: none"> <li>1. Incomplete documentary requirements.</li> <li>2. Clarification is needed regarding the submitted documents.</li> <li>3. Other reasons after due evaluation by the Action Officer.</li> </ol>		<p>Within 10 working days from receipt of the request with complete documentary requirements<sup>10</sup></p>	<p>Action Officer</p>
	<p><b>4. Review of the draft LRR/Indorsement</b></p> <p>Upon receipt of the proposed draft action is reviewed according to the following order:</p> <ol style="list-style-type: none"> <li>a. Division Chief</li> <li>b. Director III</li> <li>c. Director IV</li> <li>d. General Counsel</li> </ol>		<p>Within 10 working days from receipt of the draft<sup>11</sup></p>	<p>Division Chief Director III Director IV General Counsel</p>
	<p><b>5. Finalize LRR or Indorsement for release</b></p> <p>Upon receipt of reviewed draft with instructions to finalize, the Action Officer finalizes the draft by effecting corrections and printing the final draft for signature of the</p>		<p>Within eight (8) working days from receipt of the reviewed draft.</p>	<p>Action Officer Division Chief Director III Director IV General Counsel Administrative Staff</p>

<sup>10</sup> Processing time may vary depending on the difficulty of the case i.e. request for COA's written concurrence in the hiring of a foreign counsel by the agency, completeness of the document, and volume of work load.

<sup>11</sup> Processing time may vary depending on the difficulty of the case and volume of workload



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	supervisors and thereafter the administrative staff releases the said document.			

In case of denial of the request/s or the grant of COA's written concurrence does not conform with the request/s, the concerned government agency and instrumentality, including GOCCs and LGUs may file a request for reconsideration to the LAO-LSS within thirty (30) days from receipt of the communication denying the request for COA's written concurrence, citing the justification for the reversal of the action. The LAO-LSS shall prepare a draft decision on the request for reconsideration from the denial of COA's written concurrence. The same procedure shall be observed in the evaluation and disposition of request for consideration. Moreover, the proposed draft decision shall be accompanied by a transmittal, through a Memorandum to the Commission Proper, for its consideration.



## 11. Request for Rendition of Legal Opinion or Advice

<b>Office or Division:</b>	Legal Affairs Office (LAO), Legal Services Sector (LSS)
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2C - Government to Citizen, G2G – Government to Government, and G2B - Government to Business
<b>Who may avail:</b>	Any person or Government Agency seeking guidance and information relative to government transaction or issues within the jurisdiction of the Commission

<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<p>1. Letter Request of the following types:</p> <ul style="list-style-type: none"> <li>a) Government transaction involving disbursement of public funds or issues</li> <li>b) Legal Opinions</li> <li>c) Legal Opinions for consideration of the General Counsel of this Commission/Assistant Commissioners' Group/Commission Proper/the Office of the Chairperson</li> <li>d) Comments and/or recommendations on proposed COA issuances</li> <li>e) Comments and/or recommendations on proposed COA issuances for consideration the General Counsel of this Commission/ Assistant Commissioners' Group/ Commission Proper/ the Office of the Chairperson</li> <li>f) Position paper, comments and/or recommendations on proposed bills of Congress, and issuances of regulatory and other agencies</li> <li>g) Position paper, comments and/or recommendations on proposed bills of Congress, and issuances of regulatory and other agencies for consideration of the Office of the Chairperson</li> <li>h) Attend House of Representatives and Senate Committee Hearings</li> </ul> <p>2. Supporting Documents, if any, necessary for the rendition of Legal Opinion or Advice</p>	<p>Note: <i>These requirements are only forwarded to LAO through the Office of the General Counsel (OGC), LSS, or from COA Field Offices. These are filed by the client through the concerned Audit Team/Cluster/Sector/Region.</i></p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit the request with sufficient identification or authorization to the Legal Services Sector	<p>1. <b>Receive the request from the OGC</b><sup>12</sup></p> <p>The Administrative Staff receives the request, records the same in the iDTS and logbook and forwards the same to the Director for assignment.</p>	None	Within the day from receipt of the request	Administrative Staff
	<p>2. <b>Assign the request to the Action Officer of the Legal Opinion, Consultation and Research (LOCR) Division</b><sup>13</sup></p> <p>The Director, upon receipt of the request assigns it to the Division Chief and Action Officer of the Legal Review Division for evaluation and appropriate action.</p>		Within the day from receipt of the request	LAO Director Division Chief
	<p>3. <b>Draft the legal opinion/advice or other communications</b></p> <p>Conduct research and/or evaluation and draft communications to the concerned COA sectors or offices, if necessary.</p> <p>Prepare and submit the draft to the Division Chief for review.</p>		Within 30 working days from receipt of the request with complete documentary requirements	Action Officer
	<p>4. <b>Review of the draft Legal LRR/ Indorsement</b></p> <p>Upon receipt of the proposed draft action, the same is</p>		Within 20 working days from receipt of the draft <sup>14</sup>	Division Chief Director III Director IV General Counsel

<sup>12</sup> Requests are assigned sequentially among the Divisions/Division Chief; The Assistant Director (Director III) assigns the Division/Division Chief in the absence of the Director IV. LSS has centralized receiving function. OGC refers/forwards requests for opinion/advice to LAO

<sup>13</sup> Ibid

<sup>14</sup> Processing time may vary depending on the difficulty of the case i.e. request for COA's written concurrence in the hiring of foreign counsel by the agency, completeness of the document, and volume of the workload.





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	reviewed according to the following order: a. Division Chief b. Director III c. Director IV d. General Counsel			
	<p><b>5. Finalize the Legal opinion/advice or other communication</b></p> <p>Upon receipt of reviewed draft with instructions to finalize, the Action Officer finalizes the draft by effecting corrections and printing the final draft for signature of the supervisors and thereafter the administrative staff releases the said document.</p>		Within 10 working days from receipt of the reviewed draft.	Action Officer Division Chief Director III Director IV General Counsel Administrative Staff
	<p><b>6. Release the Legal opinion/advice or other communication</b></p> <p>Release the documents to intended party and file the LAO file copy/receiving copy.</p>		Within three (3) working days from receipt of the finalized draft	Administrative Staff



## 12. Petition for Money Claims Against the Government

### Petition for Money Claim

<b>Office or Division:</b>	Office of the Commission Secretariat, Claims and Adjudication Offices (CAO) – Corporate, National, and Local, and Commission Proper
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	<ul style="list-style-type: none"> <li>A claimant for money against the Government, cognizable by the Commission Proper; or</li> <li>Representative of the claimant</li> </ul>
CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>A Petition for Money Claim shall be filed in five (5) legible copies and contain the following details:</p> <ul style="list-style-type: none"> <li>Personal circumstances or juridical personality of the petitioner;</li> <li>Statement/Narration of Facts constituting his cause of action (except 1. payment of just compensation based on a court judgment in expropriation proceedings; 2. Small value money claim not exceeding P100,000[proposal]);</li> <li>A citation of the law and jurisprudence upon which the petition is based;</li> <li>Relief sought;</li> <li>Petitioner or Counsel's signature; and</li> <li>Verification; and</li> <li>Proof of Service to concerned respondent agency of the Government (personal receipt or registered mail).</li> </ul> <p>The Petition shall be accompanied by the following:</p> <ul style="list-style-type: none"> <li>Certified true copies of documents referred therein and other relevant supporting documents;</li> <li>Certification from the concerned government agency of the non-payment of money claim pursuant to COA Resolution No. 2012-011 dated Oct. 15, 2012;</li> <li>Five (5) legible copies</li> <li>Proof of payment of filing fees as per Section 2(b), Rule VIII, 2009 Revised Rules of Procedure of the Commission on Audit [RRPC]<sup>15</sup></li> </ul>	<p>Petitioner/Claimant; appropriate government offices, in case of certified true copies of the documents</p>

<sup>15</sup> Contents of Petition. - The petition shall contain the personal circumstances or juridical personality of the petitioner, a concise statement of the ultimate facts constituting his cause of action, a citation of the law and jurisprudence upon which the petition is based, and the relief sought. The petition shall be accompanied by certified true copies of documents referred therein and other relevant supporting papers.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. File petition for money claim with sufficient identification or authorization</p>	<p>1. Ask for sufficient identification and inquire about:</p> <ul style="list-style-type: none"> <li>• Agency/ Respondent</li> <li>• Nature of the claim and/or transaction which led to the filing of the money claim</li> </ul> <p>1.1 Examine the petition to determine the completeness of the required documents</p> <p>a. If the documents are incomplete, inform the petitioner/counsel/representative to comply with the formalities and procedural requirements</p> <p>b. If the documents are complete, stamp "received" on at least one original petition for review and the petitioner's receiving copy, write down the date and time of receipt, affix the initial of the receiving clerk, then give a copy to the petitioner or his/her representative</p> <p>Inform the period during which an inquiry on the status of the petition for money claim can be made</p>	<p>1/10 of 1% of the amount involved except if claimant is a government agency<sup>16</sup> plus Legal Research Fund equivalent to 1% of filing fee imposed but not lower than P10.00 pursuant to Section 4, RA 3870, as amended, &amp; LOI 1183 dated Dec. 16, 1981.</p>	<p>Exempted from the prescribed processing time under Republic Act No. 11032<sup>17</sup> pursuant to Section 49<sup>18</sup> of Presidential Decree No. 1445 or the Government Accounting Code of the Philippines.</p>	<p>Receiving Clerk Specific Office: Commission Secretariat, COA Central Office</p>

<sup>16</sup> information as per COA Key Services, but not included in the submitted data from CPASS

<sup>17</sup> Otherwise known as Anti Red Tape Act

<sup>18</sup> *Period for rendering decisions of the Commission.* The Commission shall decide any case brought before it within sixty days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to a party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>1.2 Issue Order of the Respondent (Government Agency, Department, Instrumentality, GOCC, SUC, LGU, etc.) to submit an answer and transmit documents and other supporting papers relevant to the case, to the Commission Secretary copy furnished the petitioner/s or petitioner/s' counsel with proof of service pursuant to Section 2 e), Rule VIII of RRPC<sup>19</sup>.</p>			
<p>2. The petitioner may file a Reply to the Commission Secretary, copy furnished the Respondent, within 15 days from receipt of the Answer. [Section 2(f), Rule VIII, 2009 RRPC]</p>	<p>2. Receive reply from the Respondent</p>			<p>Receiving Clerk Specific Office: Commission Secretariat, COA Central Office</p>
	<p>2.1 Request comment and recommendation from the appropriate Central/COA Regional Office, if not court-adjudicated claim pursuant to Section 2 (g), Rule VIII and Section 2, Rule X of RRPC<sup>20</sup></p>			
	<p>2.2 Submit Comment to the Commission Secretary, pursuant to Section 2, Rule X of RRPC.</p>			<p>Concerned Claims and Adjudication Offices</p>
	<p>2.3 Upon receipt of the Comment (if not</p>			

<sup>19</sup> Answer. - Within fifteen (15) days from receipt of the said Order, the respondent shall file with the Commission Secretary an Answer to the petition. The answer shall be accompanied by certified true copies of documents referred to therein together with other supporting papers. The answer shall (a) point out insufficiencies or inaccuracies in the petitioner's statement of facts and issues and (b) state the reasons why the petition should be denied or dismissed or granted. Copy of the answer shall be served on the petitioner and the proof of service thereof shall be attached to the answer.

<sup>20</sup> Section 2. Referral of Money Claim Filed Directly with the Commission Proper. - Within five (5) days from receipt of the complete records of the case including the Answer of the Respondent or other parties in interest, the Commission Secretary shall refer the said records to the Director of the appropriate office in the Central/Regional Office who shall, within fifteen (15) days from receipt thereof, submit his comment and recommendation to the Commission Secretary .recommendation to the Commission Secretary.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>court-adjudicated claim), or reply or upon expiration of the period to Reply, refer the case with the complete records of the case Claims and Adjudication Office of the Commission Proper Adjudication and Secretariat Support Services Sector (CPASSSS) for review, evaluation, preparation of draft Decision, pursuant to Section 2, Rule X of RRPC</p>			
	<p>2.4 Upon receipt of draft proposed decisions from CAOs, the Commission Secretary shall forward the same to the members of CP, for review and evaluation</p>			<p>Commission Proper</p>
<p>3. Submit respective memoranda, pursuant to Section 3, Rule X of the RRPC<sup>21</sup> if Motion for Oral argument was prayed for and granted by or as ordered by the Commission</p>	<p>3. Receive memoranda</p> <p>3.1 Conduct of oral argument and/or formal deliberation, of cases by the Commission Proper pursuant to Sections 4 and 5, Rule X of RRPC.</p> <p>3.2 Facilitate the finalization of CP</p>			<p>Office of the Commission Secretary/ Commission Proper</p>

<sup>21</sup> Section 3. Oral Argument. - Upon motion by a party, or motu proprio, the Commission Proper may call for oral arguments of the parties before the Commission Proper en banc subject to such limitation of time and issues as the Commission may prescribe. In lieu of oral arguments, the parties may be allowed to submit their respective memoranda within fifteen (15) days. from notice thereof.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
Proper, <i>motu proprio</i>				
4. Receive copy of COA Decision	4. Release copy of COA Decisions to parties of cases pursuant to Section 8, Rule X, 2009 RRPC			Releasing Clerk; Office of the Commission Secretary



### 13. Petition for Review of the Decision of the Cluster/Regional Director; Appeal from Notice of Disallowance/Notice of Charge issued by the Fraud Audit Office, Special Audit Office, and Intelligence and Confidential Fund Audit Office

Petition for Review

<b>Office or Division:</b>	Office of the Commission Secretariat, Claims and Adjudication Offices (CAO) – Corporate, National, and Local, and Commission Proper
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	The party aggrieved by a decision of the Director, or by the Audit Team of the Fraud Audit Office, Special Audit Office or Intelligence and Confidential Fund Audit Office, may appeal to the Commission Proper. [Rule VII, Section 1, 2009 Revised Rules of COA (RRPC), as amended by COA Resolution No. 2015-015 dated April 13, 2015 <sup>22</sup> ]

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
<p>The Petition/Appeal shall be filed in five (5) copies containing the following:</p> <ul style="list-style-type: none"> <li>• Caption setting forth the name and address of the Commission on Audit, the title of the case, the docket number and the description of the Petition;</li> <li>• Statement of jurisdictional facts that the appeal was filed within the reglementary period of six (6) months from receipt of notice of disallowance or charge, or from receipt of the decision of the Director; (a statement should be supported with proofs of receipt such as registry return receipt, stamp receipt, or any other proof);</li> <li>• Statement/narration of facts;</li> <li>• Issue/s for resolution;</li> <li>• Arguments and discussions;</li> <li>• Petitioner/Appellant or counsel’s signature</li> <li>• Verification and Certification of Non-forum Shopping</li> <li>• If pleading is filed out of time, a motion to admit is warranted</li> </ul> <p>The Appeal shall be accompanied by the following:</p> <ul style="list-style-type: none"> <li>• Certified true copy of the decision appealed from;</li> </ul>	<p>Petitioner/Appellant; Office of the Cluster/Regional Director Office of the Auditor or the Director of the Fraud Audit Office, Special Audit Office, and Intelligence and Confidential Fund Audit Office</p>

<sup>22</sup> Jurisdiction of the COA Commission Proper over Appeals from Notice of Disallowance/Notice of Charge Issued by the audit teams of the Fraud Audit Office, Special Audit Office, and Intelligence and Confidential Fund Audit Unit.



<ul style="list-style-type: none"> <li>• Certified true copies of such relevant portions of the record as referred to in the Petition/Appeal and other supporting documents;</li> <li>• Proof of service (Personal or registered mail) of such Petition/Appeal on the adverse party or Auditor, Director, or other parties having a direct interest in the case</li> <li>• Proof of payment of the filing fee (Section 5, Rule IX, 2009 Revised Rules of Procedure of the COA (RRPC))</li> </ul>	
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File an Petition/ Appeal for review	1. Examine the Petition for Review to determine if the documents are complete as prescribed in the 2009 RRPC  1.1. If the documents are incomplete, inform the petitioner/ appellant or its representative to comply with formalities and procedural requirement.	Pursuant to COA Resolution 2013-016 dated August 23, 2013, all appeals from notice of Disallowance or Charge shall be subject to payment of filing fee of 1/10 of 1% of the amount involved but not exceeding P20,000.00 plus Legal Research Fund equivalent to 1% of filing fee	Exempted from the prescribed processing time under Republic Act No. 1103223 <sup>23</sup> pursuant to Section 49 <sup>24</sup> of Presidential Decree No. 1445 or the Government Accounting Code of the Philippines, and Section 4, <sup>25</sup> Rule X, 2009 RRPC	Receiving Clerk; Office of the Commission Secretariat [Commission Proper through the Commission Secretariat, COA Central Office]
2. Appellant may file a reply with the Commission Secretary, copy furnished the Director concerned within fifteen (15) days from receipt of the Answer. The Commission Proper,	1. Receive reply from the petitioner/ appellant.			Commission Secretary
	2.1 Upon receipt of the Reply or upon expiration of the period to Reply, refer the case with the complete records of the case to the appropriate Claims and Adjudication Office of the Commission Proper			Commission Proper through the Commission Secretary; Concerned Claims and Adjudication Offices

<sup>23</sup> Otherwise known as the Anti Red Tape Act.

<sup>24</sup> Period for rendering decisions of the Commission. The Commission shall decide any case brought before it within sixty days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to a party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.

<sup>25</sup> Period for Rendering Decision. - Any case brought to the Commission Proper shall be decided within sixty (60) days from the date it is submitted for decision or resolution, in accordance with Section 4, Rule III hereof.





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>however, may direct any or all the parties to submit additional pleadings or documents which it may deem necessary in the proper adjudication of the case. (Section 8, Rule VII, 2009 RRPC)</p>	<p>Adjudication and Secretariat Support Services Sector (CPASSSS) for review, evaluation, preparation of draft Decision, pursuant to Section 2, Rule X of RRPC</p>	<p>imposed but not lower than P10.00 pursuant to Section 4, RA 3870, as amended, &amp; LOI 1183 dated Dec. 16, 1981. Payment shall be made at the Commission on Audit (COA) Central Office Cashier or at the Cashier of the COA Regional Finance Office. If not practicable, payment may be remitted through postal money order to the COA (Section 5, Rule IX, 2009 RRPC</p>		
	<p>1.2 Submit draft decision to the CP, pursuant to Section 2, Rule X of RRPC</p>			<p>Concerned Claims and Adjudication Offices</p>
	<p>1.3 Copies of the Decision or Resolution of the Commission shall be distributed as follows:</p> <ul style="list-style-type: none"> <li>- first original copy to the permanent Book of Decisions which shall be maintained and kept by the Commission Secretary;</li> <li>- second original copy to the Central Office Records Division of the Commission;</li> <li>- third original copy to the rollo or folder containing the original copies of the pleadings and other papers in the custody of the Commission Secretary;</li> <li>- one copy each to the Legal Services Sector, Auditor and</li> </ul>			<p>Commission Secretary</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>Director concerned; and</p> <ul style="list-style-type: none"> <li>- one copy each to the parties or their counsels in the case. (Section 8, Rule X, 2009 RRPC)</li> </ul>			
	<p>1.4 <i>Finality of Decisions or Resolutions.</i> - A decision or resolution of the Commission upon any matter within its jurisdiction shall become final and executory after the lapse of thirty (30) days from notice of the decision or resolution, unless a motion for reconsideration is seasonably made or an appeal to the Supreme Court is filed. (Section 9, Rule X, 2009 RRPC)</p>			<p>Commission Proper through the Commission Secretary</p>
	<p>1.5A Motion for Reconsideration may be filed within 30 days from notice of the decision or resolution, on the grounds that the evidence is insufficient to justify the decision; or that the said decision of the Commission is contrary to law. (Section 10, Rule X, 2009 RRPC, as amended by COA Resolution No. 2011-006 dated August 17, 2011)</p>			<p>Petitioner/ Appellant</p>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>1.6 <i>Entry of Decision.</i> - If no appeal is filed within the time provided in these rules, the decision of the Commission shall be entered by the Commission Secretary in the Docket which contain the dispositive part of the decision and shall be signed by the Secretary with a certificate that such decision has become final and executory. Such recording of the decisions shall constitute the entry. (Section 13, Rule 10, 2009 RRPC)</p>			Commission Secretary
	<p>1.7 Any decision, order or resolution of the Commission may be brought to the Supreme Court on certiorari by the aggrieved party within (30) days from receipt of a copy thereof in the manner provided by law and Rules of Court. (Section 1, Rule XII, 2009 RRPC)</p>			Aggrieved party



**14. Request for Approval of Negotiated Sale/Disposal of Real Property pursuant to Section 380 of the Local Government Code; Section 4, Rule VIII of the 2009 RRPC; and COA Circular No. 2017-003 dated October 25, 2017**

**Request for Approval of Negotiated Sale of Real Property**

<b>Office or Division:</b>	Claims and Adjudication Office-Local and Commission Secretary
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	Local Government Unit Authorized Representative where real property is located
<b>CHECKLIST OF REQUIREMENTS</b>	<b>WHERE TO SECURE</b>
<p>All requests for approval, prior to the perfection of the contract of sale, shall be accompanied by the following documents:</p> <ol style="list-style-type: none"> <li>Letter request by the Local Chief Executive (LCE) of Local Government (LGU) concerned;</li> <li>Copy of Sanggunian resolution/ordinance authorizing the LCE to enter into negotiated sale, and approving the minimum negotiated price of the property to be sold/disposed of;</li> <li>Certification issued by the Zoning Administrator of the LGU, declaring that the real property sought to be sold is no longer needed for any project or program by the LGU;</li> <li>Certification issued by the LGU's Committee on Awards, attesting that two (2) sealed bids had failed as defined in COA Circular No. 92-386, and verified by the Audit Team Leader (ATL) of the COA Auditing Unit in the LGU concerned. In the event that the forgoing requirement is not applicable due to impracticability of public bidding, as in the case where there are already longtime occupants inhabiting the particular property of the LGU and the intent of the latter is to sell said property through negotiation, a separate certification and/or resolution should be issued by the proper authority to such effect.</li> </ol>	Local Government Unit concerned; Auditors and Cluster/Regional Director concerned



- e. Sufficient proof of ownership over the real property for negotiated sale/disposal, such as certified copy of the Certificate of Title/Transfer Certificate of Title, Tax Declaration of the Property, and the like;
- f. Copy of the vicinity map of the portion of the lot or real property subject of the disposition;
- g. Copy of the proposed Contract of Conveyance (Deed of Sale), which shall be in accordance with the formalities required by law;
- h. Real Estate Inspection Report issued by the qualified COA Technical Audit Specialist (TAS);
- i. Appraisal Report of the LGY's Appraisal Committee, stating the Fair Market Value (FMV) of the real property;
- j. Appraisal/Valuation Review Report conducted by the concerned Technical Service Office (TSO) on the reasonableness of the negotiated selling price. The report shall be for COA's reference;
- k. Documents showing the FMV of the real property as determined by the Committee on Awards;
- l. Documents showing the zonal valuation and assessed value of the real property;
- m. List of the names of the homeowners/beneficiaries, the respective lot areas awarded, and the selling price or price of sale for each lot granted to said homeowners/beneficiaries, if the negotiated sale was resorted to without conducting an auction pursuant to Item (d) above;
- n. Comments and/or recommendations of the ATL, Supervising Auditor (SA) and Regional Director (RD) on the legality and propriety of the transaction and the reasonableness of the selling price in accordance with existing rules and regulations; and
- o. Copy of the Official Receipt showing payment of filing fee.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
<p>1. File request for approval of negotiated sale/disposal of government real property</p>	<p>1. Examine request for approval of negotiated sale/disposal of government real property to determine if the documents are complete in accordance with Sections 379-380 the Local Government Code of 1991 (RA 7160) Sections 379-380; and the pertinent provisions of COA Circular No. 92-386 dated October 20, 1992, COA Circular No. 2017-003 dated October 25, 2017, and COA Circular 2019-003 dated June 25, 2019.</p>	<p>Pursuant to COA Resolution No. 2013-016 dated August 23, 2013, all requests for approval of sale shall be subject to payment of 1/10 of 1% of the amount involved, provided that the total filing fee shall not exceed 50,000, subject to certain exceptions as may be approved by the CP.</p> <p><i>(Reiterated in COA Circular 2019-003 dated June 25, 2019)</i></p>	<p>Exempted from the prescribed processing time under RA 11032<sup>15</sup> pursuant to Section 49<sup>16</sup> of the PD 1445 or the Government Accounting Code of the Philippines</p>	<p>Commission Proper through the Commission Secretariat, COA Central Office</p>
	<p>3.1.If the documents are incomplete, inform the representative to comply with the formalities and procedural requirements.</p>			
	<p>1.2If the documents are complete, stamp "received" on at least one request for relief and the requesting party's receiving copy, write down the date, time of receipt, affix the initial of the receiving clerk then give a copy to the said accountable officer/ counsel/ representative</p>			
	<p>1.3Referral of the case to the Audit Team Leader/State Auditor/Cluster/Regional Office concerned for comment and</p>			

<sup>15</sup> Otherwise known as the Anti Red Tape Act.

<sup>16</sup> Period for rendering decision of the Commission. The Commission shall decide any case brought before it within 60 days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to the party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>recommendation, and thereafter, to the Claims and Adjudication Office – Local, Commission Proper Adjudication and Secretariat Support Services Sector (CPASSS).</p> <p>The ATL/SA/RD shall seek the assistance of the TSO/Division (TSOD) in the Central/Regional Office in determining the reasonableness of the negotiated selling price of the real property, which shall be appraised by a qualified COA Technical Audit Specialist (TAS).</p> <p>1.4 Review of Draft Decision from CAO-Local, CPASSS.</p> <p>1.5 Deliberation by the Commission Proper of the Draft Decision from CAO-Local, CPASSS</p> <p>1.6 Issue Decision pursuant to Section 8, Rule IV of RRPC</p> <p>1.7 Distribute the Decision to the Local Government Unit Authorized Representative where real property is located, the Auditors, Cluster/Regional Director concerned</p>			



## 15. Request for Relief from Accountability for Losses of Government Funds and Property due to Acts of Man (i.e., theft, robbery, arson, etc.)

Request for Relief from Money/Property Accountability

<b>Office or Division:</b>	Auditor, Cluster/Regional Director concerned or Commission Secretary	
<b>Classification:</b>	Highly Technical	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	<ul style="list-style-type: none"> <li>• Persons who are accountable for government funds and property which were lost and/or damaged without negligence on their part in the custody thereof</li> <li>• Audit Team assigned at the government agency where the accountable officer filing the request is assigned</li> </ul> <p><i>(Note: Under the 2009 RRPC, request for relief involving an amount of P100,000 and below is within the jurisdiction of the Auditor;<sup>17</sup> that which exceeds P100,000 but not more than P500,000 is with the Director/Regional Director concerned;<sup>18</sup> and the amount exceeding P500,000 is within the jurisdiction of the Commission Proper<sup>19</sup>)</i></p>	
<b>CHECKLIST OF REQUIREMENTS</b>		<b>WHERE TO SECURE</b>
<ul style="list-style-type: none"> <li>• Notice of loss of government supplies and property to the head of the agency and the auditor assigned thereat;</li> <li>• Request for relief from accountability of the person accountable for government funds and property filed within thirty (30) days or of such longer period as may be allowed by the Commission accompanied by the following documents:             <ul style="list-style-type: none"> <li>○ The basic notice of loss showing the exact date of filing and receipt in the Office of the Auditor concerned;</li> <li>○ Affidavit of the accountable officer containing a statement of facts and circumstances of the loss, i.e. property lost and its valuation, actual date in which the absence was first noted, manner of disappearance, efforts exerted to recover the same, provisions made to safeguard the property, date when the loss was reported to the auditor and police authorities, etc.;</li> </ul> </li> </ul>		Accountable officer and/or Head of the Agency; appropriate government offices, i.e., PNP, BFP, NBI, etc.; Auditor; Cluster/Regional Director concerned

<sup>17</sup> Section 5, Rule IV, 2009 Revised Rules of Procedure of the Commission on Audit (RRPC).

<sup>18</sup> Section 8, Rule V, 2009 RRPC.

<sup>19</sup> Section 1(d), Rule VIII, 2009 RRPC; and COA Resolution No. 2012-001 dated March 22, 2012.





- Affidavits of two (2) disinterested persons cognizant of the facts and circumstances of the loss;
- Final investigation report of the office or department head, proper government investigating agency (PNP, BFP, NBI, etc.);
- Comment/s and/or recommendation of the agency head;
- List and description including book value, date of acquisition, property number, account classification, condition of the property, and other additional relevant information of the properties lost as attested by the concerned officials, as the case may be;
- Latest inventory and inspection report preceding the loss and inspection report on the extent of damage/loss;
- Exact or accurate amount of government cash or book value of the property, subject of the request for relief;
- Memorandum Receipt, if any, covering the properties subject of the request;
- A categorical determination by the Director/Auditor concerned on the absence of fault or negligence on the part of the accountable officer in the handling, safekeeping, etc. of the funds and properties under his custody as evidenced by a recital of the precautionary/security measures adopted to protect or safeguard them and the like; *(source: COA Memoranda No. 92-751 dated February 24, 1992)*
- Certification from Police/Fire Chief/Provincial Governor/Mayor or other competent authority as the destruction brought by natural calamity and/or insurgency;
- Report on Cash Examination conducted immediately after the loss (for cash losses)
- Certificate by the veterinarian as to the cause of death with a description of the animal, if the property is a governmental animal under the case of a veterinarian, and autopsy report;
- Authenticated pictures of the site (loss through fire and theft or robbery/hold-up);
- Fire insurance policy, if any, covering subject property;



<ul style="list-style-type: none"> <li>○ Certification of the proper official on the actual occurrence of calamity specifying therein the approximate or exact time of occurrence and the affected areas;</li> <li>○ Insurance policy, if any, and the fact of receipt of the insurance proceeds;</li> <li>○ Affidavits of security guards pertaining to the incident, if manned by them, and the contract of security services;</li> <li>○ Information on whether or not the accountable officer was accompanied by police/security escorts during theft or robbery/hold-up of cash (going to and fro the bank, office break-in, etc.) and the appropriate explanation if none;</li> <li>○ In case of force majeure resulting to loss of government properties including the loss of pertinent documents, such as inventory reports, acknowledgment receipts of equipment and other financial records, the Accountable Officer (AO) shall submit a strong justification as to why no records are available in his/her office or in any other office, to prove that due diligence was exercised by the AO in the performance of his/her duties and responsibilities (Source: COA Resolution No. 2018-020 date February 1, 2018) and</li> <li>○ Comments and/or recommendation of the auditor.</li> </ul>	
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CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. File request for relief with sufficient identification or authorization	1. Ask for sufficient identification and inquire about: <ul style="list-style-type: none"> <li>● Properties lost or damage</li> <li>● d and their corresponding value;</li> <li>● Name of accountable officer and the agency from which he/she belongs.</li> </ul>	1/10 of 1% of the amount involved but not exceeding P10,000.00	Exempted from the prescribed processing time under RA 11032 <sup>20</sup> pursuant to Section 49 <sup>21</sup> of the PD 1445 or the Government	Commission Secretariat, COA Central Office

<sup>20</sup> Otherwise known as the Anti Red Tape Act.

<sup>21</sup> *Period for rendering decision of the Commission.* The Commission shall decide any case brought before it within 60 days from the date of its submission for resolution. If the account or claim involved in the case needs reference to other persons or offices, or to the party interested, the period shall be counted from the time the last comment necessary to a proper decision is received by it.)



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>1.1. Examine request for relief from accountability to determine if the documents in support of the relief are complete (Sections 498 and 499 of the Government Accounting and Auditing Manual Volume I and Sections 151 and 152 of COA Circular No. 92-386 dated October 20, 1992, for LGUs)</p> <p>1.2. If the documents are incomplete, inform the accountable officer/counsel/representative to comply with the formalities and procedural requirements.</p> <p>1.3. If the documents are complete, stamp "received" on at least one request for relief and the requesting party's receiving copy, write down the date, time of receipt, affix the initial of the receiving clerk then give a copy to the said accountable officer/counsel/representative</p>		Accounting Code of the Philippines	
	<p>1.4. Inform the accountable officer/counsel/representative of the proceedings before the Auditor (Sections 5 to 9 of Rule IV of the RRPC)</p> <p>Inform also the period during which an inquiry on the status of the request can be made.</p>			



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.5 Issue Decision pursuant to Section 5, Rule IV of RRPC			
	1.6 Distribute the Decision to the head of the agency, auditor and agency officials affected by the decision through personal service, or if not practicable through registered mail pursuant to Sections 6 and 7, Rule IV of RRPC			



## Technical Services

### 16. Request for Assistance in the Design, Installation, and Improvement of Internal Control Systems (ICS) of Government Agencies

Section 2(1), Article IX-D of the 1987 Constitution vests upon the Commission on Audit the “power, authority and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures for uses of funds and property, owned or held in trust by, or pertaining to, the government, or any of its subdivision, agencies, or instrumentalities, including government-owned or controlled corporations with original charter.....”.

In keeping with Constitutional mandate, one of the primary objectives of COA is “to determine whether or not the fiscal responsibility that rests directly with the head of the government agency has been properly and effectively discharge.” (Section 25 of PD No. 1445).

Corollary to the forgoing provision, Section 55 of PD No. 1445 (examination and evaluation standards in government auditing) provides that “an evaluation shall be made of the system of internal control and related administrative practices to determine the extent they can be relied upon to ensure compliance with laws and regulations and to provide for efficient, economical and effective operations”.

Further, Section 2(1), Article IX-D of the 1987 Constitution provides that where the internal control system of the audited agency is inadequate, the Commission may adopt such measures, including temporary or special pre-audit as are necessary to correct deficiencies.

Thus, the Commission created the Systems Consultancy Services Office (SCSO) to render advisory services to government agencies relative to the design, installation and improvement of internal control systems of government agencies.

There are two types of advisory services rendered by SCSO, viz.:

1. Complex Transactions – refers to requests submitted by requesting parties of the government office or agency with necessitate evaluation in the resolution of complicated issues;
2. Highly Technical Transaction – refers to a transaction which requires the use of technical knowledge, specialized skills, and/or training in the processing and/or evaluation thereof.



## COMPLEX TRANSACTIONS

<b>Office or Division:</b>	<ul style="list-style-type: none"> <li>• Office of the Chairperson (CHO)</li> <li>• Audit Teams/Audit Groups assigned at the requesting Agency</li> <li>• Offices of the Cluster Director concerned, COA Central Office, or the Office of the Regional Director of COA Regional Office concerned, having jurisdiction over the requesting agency; and</li> <li>• Office of the Director, Systems Consultancy Services Office, Systems and Technical Services Sector</li> </ul>
<b>Classification:</b>	Complex
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	Government agencies/officials
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
Letter or email requesting for assistance/ comments or consultation meeting concerning a particular process or topic regarding internal control system	Not applicable/No standard forms

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit written requests  (The letter request may contain request for a consultation meeting to clarify some related issues; or a request for relevant documents, as necessary)	1. Receive request for advisory services either by: <ol style="list-style-type: none"> <li>Office of the CHO</li> <li>Audit Teams/ Audit Groups assigned at the Agency subject of the request;</li> <li>Offices of the Cluster Director concerned</li> <li>Office of the Regional Director of COA Regional Office concerned; and</li> <li>Office of the Director, Systems Consultancy Services Office, Systems and Technical Services Sector</li> </ol>	None	5 minutes	Admin Unit Staff/Receiving Clerk
	1.1 Assign the request to the concerned SCSO division	Not applicable		Director Assistant Director



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.2 Initially evaluate and assess the request and refer to the Action Officer who will act on the request.		2 working days or more depending on the complexity of the request	Division Chief
	1.3 Conduct research and queries, draft letter-reply and submit to the appropriate reviewer.			Action Officer
	1.4 Review the proposed letter-reply			Director Assistant Director Division Chief
	1.5 Release the approved letter-reply to either the concerned requesting agency or the office endorser		5 minutes	Admin Staff
Attend consultation meeting, if requested	In case of approved request for consultation meeting:	None		
	2.1 Facilitate the consultation meeting with the requesting agency to address any concerns regarding internal control system		1 working day	Director Assistant Director Division Chief
	2.2 Document the proceedings of the consultation meeting and prepare and submit the summary result/report on the meeting conducted to appropriate office or to the requesting agency/party.		3 working days	
	2.3 If the request is received and endorsed by offices other than SCSO, inform the		1 working day	Director Action Officer Admin Staff



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>endorsing office of the action taken.</p> <p>2.3.1 Prepare memorandum</p> <p>2.3.2 Release to endorsing office</p>			





## HIGHLY TECHNICAL TRANSACTION

<b>Office or Division:</b>	<ul style="list-style-type: none"> <li>• Office of the Chairperson (CHO)</li> <li>• Audit Teams/Audit Groups assigned at the requesting Agency</li> <li>• Offices of the Cluster Director concerned, COA Central Office, or the Office of the Regional Director of COA Regional Office concerned, having jurisdiction over the requesting agency; and</li> <li>• Office of the Director, Systems Consultancy Services Office, Systems and Technical Services Sector</li> </ul>
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	Government agencies/officials
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
Written request containing the reasons for availing the SCSO services, and the particular scope of work and nature of assistance to be rendered.	Not applicable/No standard forms

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit written requests	1. Receive request for advisory services either by: <ol style="list-style-type: none"> <li>Office of the CHO</li> <li>Audit Teams/ Audit Groups assigned at the Agency subject of the request;</li> <li>Offices of the Cluster Director concerned</li> <li>Office of the Regional Director of COA Regional Office concerned; and</li> <li>Office of the Director, Systems Consultancy Services Office, Systems and Technical Services Sector</li> </ol>	None	5 minutes	Admin Unit Staff/Receiving Clerk
	1.1. Log the request and forward the request to the action officer; and	Not applicable	5 minutes	Admin Staff



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.2. Assign the request to concerned SCSO division		5 minutes	Director Assistant Director
	1.3. Assess/evaluate the request, decide on the matter to be considered on the draft letter-reply, and submit draft letter-reply	Not applicable	5 minutes	Division Chief Action Officer
	1.4. Review the proposed letter reply  Notes: a. The letter-reply may contain request for a brief meeting with the requesting agency to clarify some related issues; or a request for initial documents necessary in the project. b. If the request is received and endorsed by Offices other than SCSO, informs the endorsing office of the action taken through a Memorandum.		2 working days	Director Assistant Director
2. Act on the comments/ reply and recommendation received from SCSO either by arrangement of a meeting with the SCSO officers for some clarification	2. Conduct initial meeting, and decides on the next step to be done by the requesting agency; or	None	1 working day	Directors Assistant Director Division Chiefs Action Officer
	2.1 Draft the Engagement Letter (EL) with the proposed terms of reference	Out-of-pocket expenses will depend on the scope of engagement.	2 working days	Action Officer
	2.2 Review the draft EL and the proposed terms of reference for correction or inclusion of other items		3 working days	Directors Assistant Director Division Chiefs
	2.3 Submit to the Office of the Chairperson the proposed EL for consideration/ approval.		2 hours	Director



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
3. The Agency reviews and confirms on the draft engagement letter/terms of reference by signing on these documents, and forward to the SCSO for signature	After approval of the EL by the agency and the COA Chairperson: 3. The SCSO creates a Project Team through an Office Order for the implementation of the EL.	None	2 working days	
	3.1. Draft the draft Office Order			Action Officer
	3.2. Review the draft Office Order			Directors Division Chief
	3.3. Submit the proposed Office Order to the Office of the Chairperson thru the Office of the Assistant Commissioner, STSS, for approval			Director Admin Staff
	3.4. Perform the activities/agreed upon procedure as stated in the EL. The Project Team arranges an initial conference with the agency to discuss the scope, timing of the engagement and the necessary documents/information needed.	None	Depending upon the timeframe in the approved work plan	Project Team
	3.5. Draft the required report.		15 working days (may vary depending on the scope of the engagement)	Project Team
	3.6. Review the draft report.			Assistant Director
3.7. Final review and approval of the report.		Project Team/ Directors		
	4. Printing of the final report and transmittal to the requesting agency	None	2 working days or depends on the approved work plan	Project Team/ Directors
	5. Conduct follow-up, monitoring and review of the implementation of the recommended measures.	None	Depends on the terms of engagement	Project Team/ Directors



## Training Services

### 17. Request for Exclusive Seminar/s by Government Agencies

<b>Office or Division:</b>	Local Training and Consultancy Services (LTCS), Professional Development Office (PDO)	
<b>Classification:</b>	Highly Technical	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Government agencies	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
Letter request		

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Send letter request to COA	1. Contact the designated agency focal person and clarify the request	None	3 working days	Personnel Local Training and Consultancy Services PDO, Professional and Institutional Development Sector
	1.1. Prepare letter-reply requesting for the issues and concerns, and confirm the agency's availability for a pre-seminar briefing			
	1.2. Conduct pre-seminar briefing		4 hours	
	1.3. Prepare proposed Training Agreement and final Course Agenda		3 working days	
2. Sign Training Agreement and submit to PDO with the Certificate of Availability of Fund (CAF)	2. Prepare Memo Clearance for the Resource Persons	None	6 working days	Personnel Local Training and Consultancy Services PDO, Professional and Institutional Development Sector



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	2.1 Prepare Office Order for the authority to conduct seminar and designation of the Training Management Team	None		
3. Pay training fees  <i>Note: Deadline is on the first day of the seminar</i>	3. Conduct seminar	None	3 to 5 working days	Personnel Local Training and Consultancy Services PDO, Professional and Institutional Development Sector
	3.1. Prepare and issue the Certificate of Appearance and Certificates of Training	None		



## 18. Requests for Resource Person/s by Government Agencies

<b>Office or Division:</b>	Local Training and Consultancy Services (LTCS), Professional Development Office (PDO)			
<b>Classification:</b>	Simple			
<b>Type of Transaction:</b>	G2G – Government to Government			
<b>Who may avail:</b>	Government agencies			
<b>CHECKLIST OF REQUIREMENTS</b>			<b>WHERE TO SECURE</b>	
Letter request			From the concerned agency	
<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
1. Send letter request to COA	1. Receive letter request and evaluate nature of request for Resource Person (RP)	None	1 working day	Personnel Local Training and Consultancy Services PDO, Professional and Institutional Development Sector
	1.1. Prepare endorsement memo forwarding the letter request to the concerned offices for appropriate action	None	2 working days	
	1.2. Prepare letter/memo reply informing the requesting office on the actions taken by the PDO			
	1.3. Make initial arrangement with the concerned Regional Office if the request is to be indorsed/forwarded to the same			



## Other Services

### 19. Request for Clarification on Accounting Standards, Policies, Accounting Guidelines, Rules and Regulations, and Accounting Issues/Matters

Inquiries on accounting standards, policies, accounting guidelines, rules and regulations, and accounting issues/matters may be addressed to the Commission for proper clarification.

<b>Office or Division:</b>	Accounting Systems Development and Other Services Office (ASDOSO), Government Accountancy Sector (GAS)	
<b>Classification:</b>	Highly technical	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Head of Agency/Head of Financial Management Services/Chief Accountant of the National Government Agency, Local Government Unit, and Government Corporation, COA Delivery Units	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Written request addressed to Assistant Commissioner, ASDOSO, GAS	GAS/Director IV,	Respective office of the applicant COA-GAS website ( <a href="http://gas.coa.gov.ph/">http://gas.coa.gov.ph/</a> )

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit/Mail/Email letter request/query addressed to the Assistant Commissioner, GAS/Director IV, ASDOSO, GAS	1. Receive the letter request/query and forward to the Assistant Commissioner, GAS for instruction	None	10 minutes	<i>Receiving Clerk</i> ASDOSO, Government Accountancy Sector
	1.1. Evaluate the letter request. Delineate to appropriate ASDOS Service (Local, National, or Corporate) concerned	None	3 hours	<i>Directors</i> ASDOSO, Government Accountancy Sector
	1.2. Perform initial evaluation, designate Action Officer, and provide specific instruction	None	3 hours	<i>Service Chief,</i> ASDOS Services, ASDOSO, GAS



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	1.3. Evaluate the query. If necessary, prepare letter-reply requesting additional document/s and/or information to the sender, or request for a meeting with agency personnel and the COA resident auditor (proceed to step no. 1.5)	None	1 working day and 6 hours	<i>Action Officer, ASDOS Services, ASDOSO, Government Accountancy Sector</i>  <i>Note: in case conduct of meeting, the Service Chief/Director will accompany the Action Officer</i>
	1.4. Prepare draft letter-reply with recommendations on accounting issues/concerns, for review of the Service Chief of ASDOS Services, ASDOSO, GAS	None	4 working days	<i>Action Officer Section Chief, Assistant Service Chief/ ASDOS Services, ASDOSO, GAS</i>  <i>Note: It includes supervision/ coaching/ mentoring of the Section Chief/ Assistant Service Chief</i>
	1.5. Review draft letter-reply with additional recommendations on accounting issues/concerns for further review and approval of the Directors, ASDOSO, GAS	None	2 working days	<i>Service Chief, ASDOS Services, ASDOSO, GAS</i>
	1.6. Review and approve the letter reply (proceed to step no. 2)  If the letter request/ query is addressed to	None	4 working days	<i>Directors, ASDOSO, GAS</i>





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>the Assistant Commissioner of GAS or will be coursed through to the Office of the Assistant Commissioner (OAC), review draft letter-reply with additional recommendations on accounting issues/concerns, for review and approval of the Assistant Commissioner, GAS</p>			
	1.7. Review and approve written reply	None	5 working days	<i>Assistant Commissioner, GAS</i>
2. Receive letter-reply to request/query	2. Release the written letter-reply to the requesting party/agency.	None	2 hours	<i>Releasing Clerk, ASDOSO/OAC, GAS</i>



## 20. Request for Copy(ies) of Annual Financial Report (AFR)

Government agencies or officials may request printed copy(ies) of the Annual Financial Report from the Commission.

<b>Office or Division:</b>	1. COA Chairperson's Office 2. Office of the Assistant Commissioner (OAC), Government Accountancy Sector (GAS) 3. Government Accountancy Office (GAO), GAS	
<b>Classification:</b>	Simple	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Senators, Congressmen, Oversight Agencies, Heads of other Government Agencies	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Written request (sent via mail or e-mail) addressed to the COA Chairperson		Respective office of the requesting agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Send (via mail or e-mail) letter request addressed to the COA Chairperson	1. Receive and log the letter request. Forward to the Chief Executive Staff.	None	30 minutes	<i>Receiving Clerk</i> Chairperson's Office
	1.1. Evaluate letter request, and provide appropriate instruction/s	None	1 hour	<i>Chief Executive Staff</i> Chairperson's Office
	1.2. Log and forward to the GAS for appropriate action.		30 minutes	<i>Releasing Clerk</i> Chairperson's Office
	2. At GAS, receive and log the letter request and forward to the Assistant Commissioner.	None	15 minutes	<i>Receiving Clerk, OAC,</i> Government Accountancy Sector



<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
	2.1 Analyze letter request and provide instructions.		1 hour	<i>Assistant Commissioner Government Accountancy Sector</i>
	2.1 Log and forward to the Government Accountancy Office		15 minutes	<i>Releasing Clerk, OAC, GAS</i>
	2.2 Log and forward to the Director, GAO		15 minutes	<i>Receiving Clerk, GAO</i>
	2.3 Examine the letter request and forward to the Service concerned.		1 hour	<i>Directors GAO Secretary Office of the Director, GAS</i>
	2.4 Assign to staff for the preparation of appropriate response.		1 hour	<i>Service Chiefs Staff Concerned GAO, GAS</i>
	2.5 Determine the availability of the AFR requested and prepare written reply to requesting party.		1 hour	<i>Staff Concerned GAO, GAS</i>
	2.6 Review, finalize and approve written reply to requesting party		4 hours	<i>Service Chief GAO Directors, GAO, GAS</i>
	2.7 Release written reply to the Service Chief concerned. Furnish copies to the OAC, GAS and ChO		30 minutes	<i>Secretary Director, GAO</i>
	2.8 Send through email the electronic copy of the letter response and the electronic copy of the AFR if already available.		30 minutes	



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Proceed to GAO, GAS to pick-up copies of AFR.	3. Release the signed written reply with the copy of the AFR to the requesting party or authorized representative.	None	1 hour	Staff Concerned GAO, GAS



## 21. Request for Documents/Records/Reports/Decisions, and Other Information in the Possession and/or Custody of the Records Management Services

Process of issuances of copies of official documents.

<b>Office or Division:</b>	<ul style="list-style-type: none"> <li>Records Management Services (RMS), General Services Office (GSO), Administration Sector (AS)</li> <li>Filing, Retrieval, and Disposal Section (FRDS), RMS, GSO, COA</li> </ul>
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G – Government to Government, G2C – Government to Client
<b>Who may avail:</b>	All government agencies and private firms (e.g. law firms)
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
<ol style="list-style-type: none"> <li>Written request to documents</li> <li>Accomplished Request Form</li> <li>Two (2) valid Identification Cards (e.g. government issued IDs and company ID)</li> </ol>	Respective office of the applicant RMS, GSO, COA

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter request to the Records	<ol style="list-style-type: none"> <li>Receive the letter request.               <ol style="list-style-type: none"> <li>Verify the requested documents if it is under the custody of the RMS. Retrieve the requested document in the storage room and confirm to the requesting party if the retrieved document is the one requested.</li> <li>If the requested documents are not held by the RMS, return the letter request and refer the applicant to the proper Office of the Commission.</li> </ol> </li> </ol>	None	45 minutes	<i>Receiving clerk,</i> RMS General Services Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
2. Fill out the request form and submit two valid IDs by the requesting party.	2. If the requesting party has complied with all the requirements, the Section Chief will endorse the request form together with the pertinent documents to the Service Chief for review, administration of oath and recommendation to the Office of the Director for approval.		1 hour	<i>Director II</i> <i>Section Chief</i> <i>Staff</i> <i>FRDS</i> <i>General Services Office</i>
3. Forward the Request Form to the Office of the Director, GSO, for signature	3. Review and approve the request form		1 working day	<i>Director III</i>  <i>Director IV</i> <i>General Services Office</i>
4. Return the approved Request Form to the Records Management Services	4. Return the approved request form for reproduction, certification of requested documents, and release of assessment form. Indicate the amount to be paid at the Treasury Office.		3 hours	<i>Director II</i>  <i>Section Chief</i>  <i>Staff</i> <i>FRDS</i> <i>General Services Office</i>
5. Go to the Accounting Office to get the Order of Payment and pay the amount fee at the Treasury Services		a. 5.00 pesos per page for hard copy b. 1.00 pesos per page authentication fee c. Cost of mailing by private courier or registered mail as determined by the processor		Treasury Services, General Services Office



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
6. Claim the requested document at RMS, GSO	6. Upon payment and presentation of Official Receipt, the processor will:  a. photocopy the Official Receipt and let the requesting party to sign the Acknowledgement Receipt		15 minutes	<i>Section Chief</i>  Staff FRDS General Services Office
	b. Release the requested document and the Official Receipt to requesting party			Staff FRDS General Services Office



## 22. Request for Technical Assistance through electronic Ticket (eTicket) System on the use of enhanced eNGAS and eBudget System

<b>Office or Division:</b>	Technical Assistance and Help Desk Services (TAHDS), Accounting Systems Development and Other Services Office (ASDOSO), Government Accountancy Sector (GAS)	
<b>Classification:</b>	Complex	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Head of Agency/Head of Financial Management Services/Chief Accountant/Technical Representative of the National Government Agency (NGA), Local Government Unit (LGU), and Government Corporation (GC)	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
1. Accomplished eTicket online form		COA GAS eTicketing System ( <a href="https://gas.coa.gov.ph/eticket">https://gas.coa.gov.ph/eticket</a> )

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Prepare eTicket online form	1. Assess the submitted concern and tag as one of the following classifications: <ul style="list-style-type: none"> <li>• Level I – frequently asked questions</li> <li>• Level II – complicated concerns</li> </ul>	None	30 minutes	<i>Level I Action Officers</i> TAHDS, ASDOSO, GAS
	1.1. <b>For Level I concerns:</b> Answer query and wait for client feedback.	None	7 hours and 30 minutes	<i>Level I Action Officers</i> TAHDS, ASDOSO, GAS
	1.2. <b>For Level II concerns</b> Evaluate question and develop explanation or resolution to the query.	None	3 working days	<i>Level II Action Officers</i>  <i>Service Chief</i> TAHDS, ASDOSO, GAS





CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p><i>Note: For queries regarding accounting issues, elevate concern to Service Chief, TAHDS, ASDOSO, GAS</i></p>			
<p>2. Submit feedback on technical assistance received</p>	<p>2. Tag the eTicket as "resolved" in the System</p>	<p>None</p>	<p>5 minutes</p>	<p><i>Level I or II Action Officers</i> TAHDS, ASDOSO GAS</p>



### 23. Request for Technical Assistance (through onsite visit/inspection) on the use of enhanced eNGAS and eBudget Systems

<b>Office or Division:</b>	Technical Assistance and Help Desk Services (TAHDS), Accounting Systems Development and Other Services Office (ASDOSO), Government Accountancy Sector (GAS)
<b>Classification:</b>	Highly Technical
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	Head of Agency/Head of Financial Management Services/Chief Accountant/Technical Representative of the National Government Agency (NGA), Local Government Unit (LGU), and Government Corporation (GC)
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
Written request for onsite inspection/visit or online assistance addressed to Director IV, ASDOSO, GAS	Respective office of the requesting agency

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit letter request addressed to the Director IV, ASDOSO, GAS	1. Receive the letter request and forward to the ASDOSO Director	None	10 minutes	<i>Receiving Clerk</i> ODir, ASDOSO, GAS
2. Submit feedback on technical assistance received	2. Evaluate the request and forward to Service Chief, TAHDS for appropriate action	None	4 hours	<i>Director</i> ASDOSO, GAS
	2.1 Assign Action Officer and provide specific instruction	None	5 minutes	<i>Service Chief,</i> TAHDS ASDOSO, GAS
	2.2 Evaluate request. Contact agency to verify/substantiate the issue/query, request additional documents, if necessary, and determine	None	3 working days	<i>Action Officer,</i> <i>Service Chief,</i> TAHDS  <i>Director,</i> ASDOSO, GAS



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	availability for onsite inspection/visit or online assistance.			
	2.3 Prepare letter-reply for requesting party and Office Order for TAHDS personnel.	None	2 working days and 3 hours	<i>Action Officer, Service Chief, TAHDS</i>  <i>Director, ASDOSO, GAS</i>
3. Receive letter-reply to request/query	3. Release the signed letter-reply and Office Order to the requesting party/agency (via email)	None	2 hours	<i>Action Officers, TAHDS, ASDOSO, GAS</i>
4. Facilitate TAHDS' personnel on site visit/inspection	4. Conduct onsite visit/inspection or onsite assistance	<i>See notes</i>	3 working days	<i>Action Officers, TAHDS, ASDOSO, GAS</i>

*Notes:*

- a. Agency shall shoulder travelling expenses and other incidental expenses [e.g. meals, snacks, lodging (if outside Metro Manila); etc.]
- b. Honorarium of COA personnel shall be based on DBM Budget Circular No. 2007-1 dated April 23, 2007.



## 24. Request for Capacity Building/Training on the enhanced Electronic New Government Accounting Systems (eNGAS) and Electronic Budget (eBudget) System (Prior to Agency Implementation of the Systems)

Government agencies may request assistance from the Commission to conduct capacity building/training efforts prior to the implementation of the eNGAS and eBudget Systems in the workplace.

<b>Office or Division:</b>	Technical Assistance and Help Desk Services (TAHDS), Accounting Systems Development and Other Services Office (ASDOSO), Government Accountancy Sector (GAS)	
<b>Classification:</b>	Highly Technical	
<b>Type of Transaction:</b>	G2G – Government to Government	
<b>Who may avail:</b>	Head of Agency/Head of Financial Management Service/Chief Accountant of NSGAs/LGUs	
CHECKLIST OF REQUIREMENTS		WHERE TO SECURE
<ol style="list-style-type: none"> <li>Written request addressed to Director IV, ASDOSO, GAS</li> <li>Filled-up Technical Requirements Checklist form</li> </ol>		<p>Respective office of the applicant</p> <p>COA-GAS website (<a href="http://gas.coa.gov.ph/">http://gas.coa.gov.ph/</a>)</p>

CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit/Mail written request	1. Receive the letter request and forward to the ASDOSO Director	None	10 minutes	<i>Receiving Clerk</i> ASDOSO, GAS
	1.1 Evaluate the request. Forward to Service Chief, TAHDS for appropriate action	None	4 hours	<i>Director</i> ASDOSO, GAS
	1.2 Designate Action Officer and provide corresponding instructions.	None	5 minutes	<i>Service Chief,</i> TAHDS ASDOSO, GAS
	1.3 <b><i>If the letter-request lacks an attached Technical Requirements Checklist (TRC):</i></b>	None	4 hours	<i>Action Officer,</i> <i>Service Chief,</i> TAHDS ASDOSO, GAS



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	Contact requesting party to accomplish TRC and submit through e-mail			
	1.4 <b><i>If the letter-request is with attached TRC:</i></b> Evaluate the TRC and draft a written reply to the requesting party. If compliant with the minimum technical requirements, inform them of their compliance and readiness to be scheduled for training, but if non-compliant with the minimum technical requirements, inform them of their deficiencies to be complied with.	None	3 working days	<i>Action Officer, TAHDS, ASDOSO, GAS</i>
	1.5 Review evaluated TRC and written reply to requesting agency.	None	2 working days and 7 hours	<i>Action Officer, Service Chief, TAHDS Director ASDOSO, GAS</i>
2. Receive written reply	2. Release the signed written reply to requesting party (via email)	None	2 hours	<i>Action Officers, TAHDS, ASDOSO, GAS</i>
<b>Upon receipt of the confirmation of TRC-compliant agency on the availability with the training schedule provided and final count of attendees:</b>				
1. Send confirmation on the availability with the	1. Prepare invitation letter containing the following details, and submit to Service Chief, TAHDS, ASDOSO, GAS:	None	1 hour	<i>Action Officer, TAHDS, ASDOSO, GAS</i>



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
training schedule provided and final count of attendees	<ul style="list-style-type: none"> <li>• Final training schedule</li> <li>• Final count of participants/ attendees</li> <li>• Training fee per participant</li> <li>• Laptop specifications that will be brought during the training</li> <li>• Data required during the conduct of the training</li> </ul>			
	1.1 Review and approve invitation letter	None	1 working day and 6 hours	<i>Action Officer, Service Chief, TAHDS</i>  <i>Director ASDOSO, GAS</i>
2. Receive invitation letter	2. Release signed invitation letter to request party (via email)	None	2 hours	<i>Action Officer, TAHDS, ASDOSO, GAS</i>



## 25. Request for Authenticated Copies of Documents/Records/Reports, and Other Information in the Possession and/or Custody of the Special Audits Office

<b>Office or Division:</b>	Special Audits Office
<b>Classification:</b>	Simple
<b>Type of Transaction:</b>	G2G – Government to Government
<b>Who may avail:</b>	Office of the Ombudsman (OMB), National Bureau of Investigation (NBI), Sandiganbayan, and other investigating bodies
<b>CHECKLIST OF REQUIREMENTS</b>	
<b>WHERE TO SECURE</b>	
1. Subpoena Duces Tecum 2. Written request to documents	Document Management Unit, OD, SAO

<b>CLIENT STEPS</b>	<b>AGENCY ACTIONS</b>	<b>FEES TO BE PAID</b>	<b>PROCESSING TIME</b>	<b>PERSON RESPONSIBLE</b>
Issued Subpoena Duces Tecum/Submit letter request to SAO	1. Receive the Subpoena Duces Tecum / letter request	None	15 minutes	<i>Receiving Clerk, SAO</i>
	1.1. Verify the requested documents if it is under the custody of the SAO. Retrieve the requested document in the storage room, reproduce, and authenticate the documents.			<i>Records Officer Team Supervisor (TS)/Over-all Team Leader (OTL)/Audit Team Leader (ATL)/Team Member Director III Director IV</i>
	1.2. Prepare letter-reply submitting the requested documents.			
	1.3. Review and sign letter-reply.			
			Within 15 working days	



CLIENT STEPS	AGENCY ACTIONS	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
	<p>1.4. Release the letter-reply to the requesting party.</p> <p>2. If the requested documents are not in the custody of SAO:</p> <p>2.1. Prepare letter-reply informing the requesting party that the requested documents/transactions are not covered in the audit and not in the custody of SAO.</p>			











The Commission on Audit (COA) shall establish and implement feedback and complaints mechanisms which include the following:

<b>FEEDBACK MECHANISMS</b>	
How to send a feedback	<p>Accomplish the online feedback form of the COA Citizen's Desk Reporting System (<a href="http://cdrs.coa.gov.ph">cdrs.coa.gov.ph</a>).</p> <p>Contact info: 0917-320-6543 or <a href="mailto:citizensdesk@coa.gov.ph">citizensdesk@coa.gov.ph</a>.</p>
How feedback is processed	<p>The Admin verifies the nature of queries, complaints, or requests (QCR) within one working day. The same will be referred to the Office concerned through a system-generated letter via e-mail. Upon receiving the reply from the concerned Office, inform the client through e-mail.</p> <p>For follow ups or queries, the contact information are as follows – 0917-320-6543 or <a href="mailto:citizensdesk@coa.gov.ph">citizensdesk@coa.gov.ph</a>.</p>
How to file a complaint	<p>To file a complaint, in the Support Ticket System (<a href="http://cdrs.coa.gov.ph">cdrs.coa.gov.ph</a>), provide the following details:</p> <ul style="list-style-type: none"> <li>– Full name, email address, and contact number of the complainant;</li> <li>– Nature of concern such as complaint, commendation and appreciation, query, request for assistance, and suggestions;</li> <li>– Subject of the concern;</li> <li>– Content of the concern; and</li> <li>– Attachments (if any)</li> </ul> <p>Contact info: 0917-320-6543 or <a href="mailto:citizensdesk@coa.gov.ph">citizensdesk@coa.gov.ph</a>.</p>
How complaints are processed	<p>All the complaints are being received in the Office of the Chairperson.</p> <p>The Action Officer (AO) browses the complaints on a daily basis; evaluates and determines the complaint. Upon evaluation, AO forwards the complaint to the concerned Office for further review. The concerned Office will address the complaint. After the concern has been addressed, concerned Office will draft memorandum for the Chairperson.</p> <p>The Action Officer will give the feedback to the clients thru email.</p>



<b>FEEDBACK MECHANISMS</b>	
	For follow ups or queries, the contact information are as follows – 0917-320-6543 or <a href="mailto:citizensdesk@coa.gov.ph">citizensdesk@coa.gov.ph</a> .
Contact information of Contact Center ng Bayan (CCB), Presidential Complaint Center (PCC), and Anti-Red Tape Authority (ARTA)	<p>Get in touch at:</p> <p><u>ARTA:</u></p> <p> <a href="mailto:complaints@arta.gov.ph">complaints@arta.gov.ph</a></p> <p> 1-ARTA (2782)</p> <p><u>PCC:</u></p> <p> <a href="mailto:pcc@malacanang.gov.ph">pcc@malacanang.gov.ph</a></p> <p> 8888</p> <p><u>CCB:</u></p> <p> <a href="mailto:email@contactcenterngbayan.gov.ph">email@contactcenterngbayan.gov.ph</a></p> <p> 0908-881-6565</p>



## LIST OF OFFICES

Office	Address	Contact Information
Office of the Chairperson	Commission on Audit, Commonwealth Avenue, Quezon City	Tel. No. 8952-5700 Local Ext. Nos. 1011; 1012; 1027; 1028; and 1030
<b>Administration Sector</b>		
General Services Office		Tel. Nos. 8931-5121; 8931-9230; 8932-8046  Tel No. 8952-5700 Local Ext. Nos. 2001; 2003; 2006; 2008
Records Management Services, General Services Office		Tel No. 8951-0932; 8952-5700 Local Ext. No. 2009
<b>Commission Proper Adjudication and Secretariat Support Services Sector</b>		
Office of the Assistant Commissioner		Tel. No. 8931-9218  8952-5700 Local Ext. Nos. 1005; 1008
<b>Corporate Government Sector</b>		
Office of the Assistant Commissioner		Tel. Nos. 8951-0459; 8931-9215  8952-5700 Local Ext. Nos. 7000; 7013
Cluster 1 – Banking and Credit		Tel. No. 8952-4958  8952-5700 Local Ext. Nos. 7001; 7007; 7014
Cluster 2 – Social Security Services and Housing		Tel. No. 8952-4960; 8931-7514  8952-5700 Local Ext. Nos. 7002; 7008; 7015
Cluster 3 – Public Utilities		Tel. No. 8952-4966  8952-5700 Local Ext. Nos. 7003; 7009; 7016
Cluster 4 - Industrial and Area Development		Tel. Nos. 8952-4967; 8931-9262  8952-5700



		Local Ext. Nos. 7004; 7010; 7017
Cluster 5 - Agricultural and Natural Resources		Tel. No. 8952-4969  8952-5700 Local Ext. Nos. 7005; 7011; 7018
Cluster 6 - Social, Cultural, Trading, Promotional and Other Services		Tel. Nos. 8952-4957; 8932-8033
<b>Government Accountancy Sector</b>		
Accounting Systems Development and Other Services Office		Tel No. 8952-5700 Local Ext. Nos. 4028; 4006; and 4030
Government Accountancy Office		Tel. Nos. 8931-9228; 8952-2289; 8931-7577  8952-7500 Local Ext. Nos. 4006; 4021; 4022; 4023; and 4024
<b>Legal Services Sector</b>		
Legal Affairs Office		Tel Nos. 8931-5174; 8931-9218  8952-5700 Local Ext. Nos. 8008; 8012; 1005; and 1008
<b>Local Government Sector</b>		
Office of the Assistant Commissioner		Tel. Nos. 8931-7550; 8951-0478  Tel No. 8952-5700 Local Ext. Nos. 3100; 3102; 3103; 3108; 3111
LGS - National Capital Region		Tel. Nos. 8931-7598; 8951-0445  Tel No. 8952-5700 Local Ext. Nos. 5000; 5017; 5027
<b>National Government Sector</b>		
Cluster 1 – Executive Offices		Tel. Nos. 8952-4973; 8951-4262  Tel No. 8952-5700



		Local Ext. Nos. 5001; 5009; 5018
Cluster 2 - Oversight and Public Debt Management Agencies		Tel. No. 8952-4970  Tel No. 8952-5700 Local Ext. Nos. 5002; 5010; 5019
Cluster 3 - Legislative, Judiciary and Constitutional Offices		Tel. No. 8952-4974  Tel No. 8952-5700 Local Ext. Nos. 5003; 5011; 5020
Cluster 4 - Defense and Security		Tel. Nos. 8952-4975; 8931-5125  Tel No. 8952-5700 Local Ext. Nos. 5004; 5012; 5021
Cluster 5 - Education and Employment		Tel. No. 8952-4976  Tel No. 8952-5700 Local Ext. Nos. 5005; 5013; 5022
Cluster 6 - Health and Science		Tel. No. 8952-4978  Tel No. 8952-5700 Local Ext. Nos. 5006; 5014; 5023
Cluster 7 - Public Works, Transport and Energy		Tel. No. 8952-4979  Tel No. 8952-5700 Local Ext. Nos. 5007; 5015; 5024
Cluster 8 - Agriculture and Environment		Tel. No. 8952-4596; 8931-9211  Tel No. 8952-5700 Local Ext. Nos. 5008; 5016; 5025
<b>Professional and Institutional Development Sector</b>		
Professional Development Office		Tel No. 8931-7586
<b>Special Services Sector</b>		
Fraud Audit Office		Tel. No. 8931-9295  8952-7500 Local Ext. Nos. 8002; 8006; 8010; 8014; 5033



Special Audit Office		Tel Nos. 8931-7455; 8931-9235  8952-7500 Local Ext. Nos. 3002; 3004; 3010; 3011
Performance Audit Office		Tel Nos. 8972-7500  Local Ext. Nos. 8022; 2022; 2033
<b>COA Regional Offices</b>		
COA Cordillera Administrative Region	La Trinidad, Benguet 2601	Tel. Nos. (074) 422-1327; 422-5585
COA Regional Office No. I	Sevilla, City of San Fernando, La Union 2500	Tel. Nos. (072) 888-0347 (ORD); (072) 888-0984 (OARD); (072) 888-6780; (072) 888-6781 (Admin); (072) 888-0942 (RITS)
COA Regional Office No. II	Tuguegarao, Cagayan 3500	Trunkline Numbers: (078) 375-2620 to 24  Tel. No. (078) 396-9753 Fax No. (078) 396-0765
COA Regional Office No. III	City of San Fernando, Pampanga 2000	Tel. Nos. (045) 455-4266; 455-4267; 455-4268; 455-4269; 455-4270; 455-4271; 455-4273  Fax No. (045) 455-4272
COA Regional Office No. IV-A (CALABARZON)	Commonwealth Ave., Quezon City	Tel. Nos. 8951-1341; 8951-1351; 8951-1382; 8951-3810;  Fax No. 931-9304
COA Regional Office No. IV-B (MIMAROPA)	Commonwealth Ave., Quezon City	Tel. Nos. 8951-3815; 8951-1346; 8931-9304; 8951-3798; 8931-7592
COA Regional Office No. V	Rawis, Legazpi City 4500	Tel. No. (052) 482-0547; 482- 0256; 482-0761; 482-0762  Fax No. (052) 482-0548
COA Regional Office No. VI	Ungka I, Pavia, Iloilo 5001	Tel. Nos. (033) 329-7140; 329-2353  Fax No. (033) 329-7140



COA Regional Office No. VII	Cebu City 6000	Trunkline Nos. (032) 254-2210, 255-5314, 255-5315  Tel. No. (032) 255-2031 Fax Nos. (032) 253-3396, 253-8181, 255-5307
COA Regional Office No. VIII	Candahug, Palo, Leyte 6501	Tel. Nos. (053) 323-7768; (053) 323-6886; (053) 323-



		6889; Fax No. (053) 323-3066
COA Regional Office No. IX	Cabatangan, Zamboanga City 7000	Tel. No. (062) 955-8030; 926-1996 Fax No. (062) 985-0197; 955-1168
COA Regional Office No. X	Cagayan de Oro City 9000	Tel. Nos. (088) 858-7273; 858-1132; 858-2174 Fax No. (088) 858-2994
COA Regional Office No. XI	Davao City 8000	Tel. Nos. (082) 241-2948; 241-2944; 241-2921
COA Regional Office No. XII	Purok Pag-Asa, Barangay Paraiso, Koronadal City	Cel. No. 09173086508
COA Regional Office No. XIII	South Montilla Boulevard, Butuan City 8600	Tel. Nos. (085) 342-5637; 815-2534 Fax No. (085) 815-1694
COA Regional Satellite Audit Office for Negros Island and Siquijor	Gatuslao Street, Bacolod City 034	Tel. Fax Nos. 433-9930, 709-0792
COA Autonomous Region in Muslim Mindanao	Cotabato City 9600	Tel. No. (064) 421-7738 Fax No. (064) 421-1233