

XXXII. COMMISSION ON AUDIT

STRATEGIC OBJECTIVES

SECTOR OUTCOME

Good Governance

ORGANIZATIONAL OUTCOME

Public Accountability upheld and efficiency, economy and effectiveness of government programs improved

PERFORMANCE INFORMATION

KEY STRATEGIES

1. Create Positive Impact
2. Empower and Enable Agencies
3. Improve Delivery of High Quality, Fair and Timely Audits
4. Increase Stakeholder Ownership and Understanding
5. Strengthen Capacity and Capability
6. Enhance Support Structure

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)BASELINE2017 TARGETS

Public Accountability upheld and efficiency, economy and effectiveness of government programs improved

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Annual Audit Reports (AARs), Annual Financial Reports, and Budget Reports submitted on or before the dates specified by law and regulations in a timely manner

Corporate Government Sector (CGS)

March 31 - Small Agencies

June 30 - Government Financial Institutions

- Large agencies

September 30 - Annual Financial Report (CGS)

National Government Sector

April 15 - Management Letters

April 30 - Individual AARs

June 30 - Consolidated AARs

September 30 - Annual Financial
Report (NGS)

Local Government Sector

June 30 - Local Government
Units

September 30 - Annual Financial
Report (LGS)

Government Accountancy Sector

April 30 - Annual Report on

Allotments, Obligations and

Disbursements (ARAOD)

September 30 - Annual Financial
Report (NGS)

Percentage of agencies compliant with Audit Recommendations

Compliant - not higher than 50% of the findings per Audit
Observation Memoranda (AOM) remained unimplemented in the Annual
Audit Report (AAR) for the period of three years after the first
reporting of finding

Average per Audit Sector and Average of all Audit Sectors

Local Government Units (LGUs) excluding Barangays

Baseline: 2013 to backtrack to 2011

Not lower than 80%

MAJOR FINAL OUTPUTS (MFOs) / PERFORMANCE INDICATORS (PIs)

2017 Targets

MFO 1: GOVERNMENT AUDITING SERVICES

Financial, Compliance/Value for Money and Other Audits

Number of agencies subject to financial, compliance and other audits	18,574
% of increase in the audit recommendations implemented by the auditees	91%
% of government agency's audit reports submitted to auditees, Congress and other oversight agencies on or before the deadline set by the Commission	95%

Special Audit

Number of agencies subjected to special audit	70
% of audit recommendations accepted/not challenged by the auditees	92%
% of audit reports submitted within the deadline	92%

Fraud Audit

Number of agencies subjected to fraud audit	56
% change in the number of detected fraud in government resources	50%
% of government agencies subjected to fraud audit over the last three years	46%

MFO 2: GOVERNMENT ACCOUNTANCY SERVICES

Number of reports transmitted to the President and Congress	4
% of AFRs/Annual Report on Allotments, Obligations and Disbursements submitted to the President and Congress	100%
% of reports transmitted to the President and Congress on or before April 30/Sept. 30	100%

MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES

Annual average number of received vouchers stored in custody for ten (10) years before disposal	54,206,084
% of stored vouchers secured from flooding and other elements	90%
% of stored vouchers subjected to maintenance inspection at least twice in the last two years	90%

MFO 4: GOVERNMENT ACCOUNTING AND AUDITING REGULATIONS AND ADJUDICATORY AND OTHER LEGAL SERVICES

Rules and Regulations Standards Development

Number of audit policies, auditing/accounting standards, rules and regulations guidelines issued and developed or updated and disseminated	28
% of rules and regulations disseminated for implementation	100%
% of rules and regulations implemented during the year of issuance	100%

Enforcement of Decisions

Number of final and executory decisions of the Director/Commission Proper	879
% of COA decisions affirmed by the Supreme Court	90%
% of cases appealed/filed before the Commission Proper acted upon within sixty (60) days from the date of its submission for resolution	91%

Adjudication and Other Legal Services

Number of decisions rendered by the Director	988
% of decisions affirmed by the Director and Commission Proper	95%
% of decisions rendered within 60 days after submission for resolution by the Commission Proper	95%