

XXXI. COMMISSION ON AUDIT

STRATEGIC OBJECTIVES

MANDATE

1. 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;
2. Promulgate accounting and auditing rules and regulations including those for the prevention and disallowances of irregular, unnecessary, excessive, extravagant or unconscionable expenditures, or uses of government funds and properties;
3. Submit annual reports to the President and the Congress on the financial condition and operation of the government;
4. Recommend measures to improve the efficiency and effectiveness of government operations;
5. Keep the general accounts of government and preserve the vouchers and supporting papers pertaining thereto;
6. Decide any case brought before it within 60 days; and
7. Perform such other duties and functions as may be provided by law.

VISION

A credible, trustworthy and independent Supreme Audit Institution; a vibrant partner in nation-building; a bulwark of integrity and competence; an organization of professionals with a culture of excellence; a respected member of international organizations of supreme audit institutions.

MISSION

To carry out our constitutional mandate with the highest degree of professionalism, competence, integrity, teamwork and organizational efficiency, and promote the people's trust in government by upholding public accountability

KEY RESULT AREAS

Transparent, accountable and participatory governance

SECTOR OUTCOME

Good Governance

ORGANIZATIONAL OUTCOME

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

PERFORMANCE INFORMATION

KEY STRATEGIES

1. Integrity and Independence
2. Organizational Efficiency
3. Professional and Technical Competence
4. Strategic Partnership and Linkages

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)

BASELINE

2016 TARGETS

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

Annual Audit Reports, Annual Financial Reports and Budget Reports presented / submitted to the President, Congress, Audited Agencies and other appropriate authorities in a timely manner

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 (GFIs)

- 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

Not lower than 80%

Local Government Units (LGUs) excluding Barangays

Baseline: 2013 to backtrack to 2011

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

2016 Targets

MFO 1: GOVERNMENT AUDITING SERVICES

Financial, Compliance/Value for Money and Other Audits

Number of agencies subjected to financial, compliance and other audits	24,020
Percentage of increase in the audit recommendations implemented by the auditees	91%
Percentage of government agency's audit reports submitted to auditees, Congress and other oversight agencies on or before the deadline set by the Commission	91%

Special Audit

Number of agencies subjected to special audit	131
Percentage of audit recommendations accepted/not challenged by the auditees	92%
Percentage of audit reports submitted within the deadline	92%

Fraud Audit

Number of agencies subjected to fraud audit	76
Percentage of change in the number of detected fraud in government resources	51%
Percentage of government agencies subjected to fraud audit over the last three years	12%

MFO 2: GOVERNMENT ACCOUNTANCY SERVICES

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

MFO 3: GOVERNMENT ACCOUNTING RECORDS CUSTODIAL SERVICES

Annual average number of received vouchers stored in custody for ten (10) years before disposal	37,928,126
Percentage of stored vouchers secured from flooding and other elements	90%
Percentage 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 and guidelines issued and developed or updated and disseminated	17
Percentage of rules and regulations disseminated for implementation	100%
Percentage 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	458
Percentage of COA decisions affirmed by the Supreme Court	91%
Percentage 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	1,058
Percentage of decisions affirmed by the Director and Commission Proper	95%
Percentage of decisions rendered within 60 days after submission for resolution by the Commission Proper	95%