

XXXII. COMMISSION ON AUDIT

STRATEGIC OBJECTIVES

SECTOR OUTCOME

People-centered, innovative, clean, efficient, effective, and inclusive delivery of public goods and services

ORGANIZATIONAL OUTCOME

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

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)

BASELINE

2018 TARGETS

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

GOVERNMENT AUDITING PROGRAM

NATIONAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%
2. 90% of 10% increase of audit recommendations implemented by agencies	9%

Output Indicators

1. Number of National Government Agencies with Annual Audit Report	1,615
2. Number of National Government audit reports issued on time	1,855
3. Number of National Government audit reports submitted to Congress and to the President	283

CORPORATE GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission	100%
2. 90% of 10% increase of audit recommendations implemented by agencies	9%

Output Indicators

1. Number of Corporate Government Agencies with Annual Audit Report	1,035
2. Number of Corporate Government audit reports issued on time	1,005
3. Number of Corporate Government audit reports submitted to Congress and to the President	479

LOCAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

1. Percentage of the number of prepared audit reports transmitted to auditees, Congress and other oversight agencies within the deadline set by the Commission 100%

2. 90% of 10% increase of audit recommendations implemented by agencies 9%

Output Indicators

1. Number of Local Government Agencies with Annual Audit Report 14,706

2. Number of Local Government audit reports issued on time 14,487

3. Number of Local Government audit reports submitted to Congress and to the President 391

SPECIAL AUDIT SUB-PROGRAM

Outcome Indicators

1. Number of criminal cases filed in court based on Fraud / Special Audit Reports 23

2. Number of administrative cases adjudicated / docketed by the Ombudsman based on Fraud / Special Audit Report 23

Output Indicators

1. Number of Fraud Case Evaluation Reports submitted by teams from FAO 250

2. Number of Fraud / Special Audit Reports released to audited agencies 57

3. Number of Fraud / Special Audit Reports submitted to the Office of the Ombudsman, Congress and oversight bodies 46

TECHNICAL SERVICES AND SYSTEMS AUDIT

SUB-PROGRAM

Outcome Indicators

Percentage of Information System (IS) / Information Technology (IT) / Internal Control (IC) audit / evaluation recommendations accepted and implemented by the auditees 100%

Output Indicators

1. Number of Technical Evaluation Reports rendered 8,922

2. Number of Inspection Reports rendered 12,095

3. Number of Appraisal Reports rendered 1,081

4. Number of IS / IT / IC audits / evaluation conducted 58

GOVERNMENT ACCOUNTANCY PROGRAM

Outcome Indicators

1. 100% of approved Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAOD) submitted / transmitted to the Office of the President and Congress on or before September 30 and April 30, respectively 100%

2. 100% of standards developed / disseminated were implemented 95%

3. 100% of rules and regulations disseminated were implemented 100%

GENERAL APPROPRIATIONS ACT, FY 2018

4. Percentage of increase in the number of agencies using COA-developed computerized applications on government accounting and financial management which submitted their financial statements and other reports for external audit within three to six months of the end of the year	80%
Output Indicators	
1. Number of AFRs / ARAOD submitted to the President and Congress on or before September 30 and April 30, respectively	4
2. Number of agency users trained and assisted on the use of the COA developed computerized systems on government accounting and financial management	950
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	19
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	20%
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM	
Outcome Indicators	
1. Percentage of decided cases that have been settled	69%
2. Percentage of COA Decisions appealed before the Supreme Court	12%
3. Percentage of COA Decisions affirmed by the Supreme Court	90%
Output Indicators	
1. Number of pending and new cases decided	1,075
2. Number of decisions of the Directors affirmed by the Commission Proper	408
3. Number of final and executory cases enforced	505