

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

<u>ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)</u>	<u>BASELINE</u>	<u>2019 TARGETS</u>
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Public accountability upheld and efficiency, economy and effectiveness of government programs improved

GOVERNMENT AUDITING PROGRAM

NATIONAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

FY 2018

1. 90% of 10% increase of audit recommendations implemented by agencies

FY 2019 Revised PIs

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%	100%
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2. Percentage of audit recommendations implemented by agencies		50%
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Output Indicators

FY 2018

1. Number of NGAs with Annual Audit Reports (AARs)

2. Number of National Government Audit Reports issued on time

3. Number of National Government Audit Reports submitted to Congress and to the President

FY 2019 Revised PIs

1. Number of Government Audit Reports transmitted within the reglementary period		259
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2. Number of transmitted Annual Audit Reports (AARs) published in the COA website		272
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CORPORATE GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

FY 2018

1. 90% of 10% increase of audit recommendations implemented by agencies

FY 2019 Revised PIs

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%	100%
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2. Percentage of audit recommendations implemented by agencies		50%
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Output Indicators

GENERAL APPROPRIATIONS ACT, FY 2019

FY 2018

1. Number of CGAs with Annual Audit Reports (AARs)
2. Number of Corporate Government Audit Reports issued on time
3. Number of Corporate Government Audit Reports submitted to Congress and to the President

FY 2019 Revised PIs

- | | | |
|---|--|-----|
| 1. Number of Government Audit Reports transmitted within the reglementary period | | 350 |
| 2. Number of transmitted Annual Audit Reports (AARs) published in the COA website | | 369 |

LOCAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

FY 2018

1. 90% of 10% increase of audit recommendations implemented by agencies

FY 2019 Revised PIs

- | | | |
|--|------|------|
| 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% | 100% |
| 2. Percentage of audit recommendations implemented by agencies | | 50% |

Output Indicators

FY 2018

1. Number of LGAs with Annual Audit Reports (AARs)
2. Number of Local Government Audit Reports issued on time
3. Number of Local Government Audit Reports submitted to Congress and to the President

FY 2019 Revised PIs

- | | | |
|---|--|-------|
| 1. Number of Government Audit Reports transmitted within the reglementary period | | 1,394 |
| 2. Number of transmitted Annual Audit Reports (AARs) published in the COA website | | 1,472 |

Note: The CY 2018 output indicators pertain to the number of agencies with AARs including Management Letters (MLs), Consolidated Management Letters (CMLs) and Statement of Audit Observation Reports (SAORs) while the CY 2019 pertains only to AARs

SPECIAL AUDIT SUB-PROGRAM

Outcome Indicators

- | | | |
|---|----|-----|
| 1. Number of criminal cases filed in court based on Fraud / Special Audit Reports | 23 | 23 |
| 2. Number of administrative cases adjudicated / docketed by the Ombudsman based on Fraud / Special Audit Report | 23 | 23 |
| 3. Percentage of settlement of over / under remittance in the collection of levies | | 10% |

Output Indicators

FY 2018

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

FY 2019 Revised PIs

- | | | |
|---|--|-----|
| 1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO | | 120 |
| 2. Number of Fraud / Special Audit Reports released to audited agencies | | 22 |

3. Number of Notices of Disallowance (NDs) / Notices of Charge (NCs) issued to agencies		105
TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM		
Outcome Indicators		
1. Percentage of Information System (IS) / Information Technology (IT) / Internal Control (IC) audit / evaluation recommendations accepted and implemented by the auditees		60%
Output Indicators		
1. Number of Technical Evaluation Reports rendered	8,920	8,920
2. Number of Inspection Reports rendered	12,095	12,378
3. Number of Appraisal Reports rendered	1,081	1,083
4. Number of IS / IT / IC audits / evaluation conducted		9
GOVERNMENT ACCOUNTANCY PROGRAM		
Outcome Indicators		
FY 2018		
1. 100% of standards developed / disseminated were implemented		
2. 100% of rules and regulations disseminated were implemented		
FY 2019 Revised PIs		
1. Annual Financial Reports (AFRs) for National Government, Local Government and GOCCs and Annual Report on Appropriations, Allotments, Obligations, and Disbursements (ARRAOD) submitted/transmitted to Office of the President and Congress on or before Sept. 30 and April 30 respectively	100%	100%
2. Percentage implementation of accounting standards developed / promulgated / disseminated		100%
3. 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%	80%
Output Indicators		
1. Number of Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARRAOD) submitted to the President and Congress on or before Sept. 30 and April 30, respectively	4	4
2. Number of agency users trained and assisted on the use of the COA developed computerized systems on government accounting and financial management		500
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies		8
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	20%	28%
GOVERNMENT FINANCIAL ADJUDICATION PROGRAM		
Outcome Indicators		
FY 2018		
1. Percentage of decided cases that have been settled		
FY 2019 Revised PIs		
1. Percentage of COA Decisions appealed before the Supreme Court	12%	12%
2. Percentage of COA Decisions affirmed by the Supreme Court	90%	90%
3. Percentage of COA Orders of Execution (COEs) enforced		10%
Output Indicators		
FY 2018		
1. Number of pending and new cases decided		
2. Number of decisions of the directors affirmed by the Commission proper		
3. Number of final and executory cases enforced		
FY 2019 Revised PIs		
1. Number of cases decided		1,278
2. Number of COA Orders of Execution (COEs) issued		142
3. Number of COA Comments / Pleadings to Certiorari petitions prepared		20