

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

2020 TARGETS

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

GOVERNMENT AUDITING PROGRAM

NATIONAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

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

2. 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%

3. Percentage of audit recommendations implemented by agencies

50%

50%

Output Indicators

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

4. Number of Government Audit Reports transmitted within the reglementary period

197

197

5. Number of transmitted Annual Audit Reports (AARs) published in the COA website

192

192

CORPORATE GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

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

2. 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%

3. Percentage of audit recommendations implemented by agencies

50%

50%

Output Indicators

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

4. Number of Government Audit Reports transmitted within the reglementary period

135

135

5. Number of transmitted Annual Audit Reports (AARs) published in the COA website

135

135

LOCAL GOVERNMENT AUDITING SUB-PROGRAM

Outcome Indicators

1. 90% of 10% increase of audit recommendations implemented by agencies		
2. 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%
3. Percentage of audit recommendations implemented by agencies	50%	50%

Output Indicators

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		
4. Number of Government Audit Reports transmitted within the reglementary period	1,394	1,721
5. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,472	1,721

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	
3. Percentage of settlement of over / under remittance in the collection of levies	10%	10%

Output Indicators

1. Number of Fraud / Special Audit Reports submitted to the Office of the Ombudsman, Congress and oversight bodies		
2. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	120	120
3. Number of Fraud / Special Audit Reports released to audited agencies	22	22
4. Number of Notices of Disallowance (NDs) / Notices of Charge (NCs) issued to agencies	105	184

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%	100%
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Output Indicators

1. Number of Technical Evaluation Reports rendered	712	712
2. Number of Inspection Reports rendered	389	389
3. Number of Appraisal Reports rendered	132	132
4. Number of IS / IT / IC audits / evaluation conducted	9	16

GOVERNMENT ACCOUNTANCY PROGRAM

Outcome Indicators

1. 100% of standards developed / disseminated were implemented
2. 100% of rules and regulations disseminated were implemented

GENERAL APPROPRIATIONS ACT, FY 2020

3. Annual Financial Reports (AFRs) for National Government, Local Government and GOCCs and Annual Report on Appropriations, Allotments, Obligations, and Disbursements (ARAAOD) submitted/transmitted to Office of the President and Congress on or before Sept. 30 and April 30 respectively	100%	100%
4. Percentage implementation of accounting standards developed / promulgated / disseminated	90%	90%
5. 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	20%	20%
Output Indicators		
1. Number of Annual Financial Reports (AFRs) and Annual Report on Appropriations, Allotments, Obligations and Disbursements (ARAAOD) 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	800
3. Number of government accounting standards, policies, rules and regulations formulated and developed for implementation in government agencies	7	7
4. Percentage of agencies which implemented COA-developed computerized systems on government and financial management	20%	28%

GOVERNMENT FINANCIAL ADJUDICATION PROGRAM**Outcome Indicators**

1. Percentage of decided cases that have been settled		
2. Percentage of COA Decisions appealed before the Supreme Court	12%	12%
3. Percentage of COA Decisions affirmed by the Supreme Court	90%	90%
4. Percentage of COA Orders of Execution (COEs) enforced	10%	10%

Output Indicators

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		
4. Number of cases decided	1,000	1,000
5. Number of COA Orders of Execution (COEs) issued	60	60
6. Number of COA Comments / Pleadings to Certiorari petitions prepared	4	4