

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	2021 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%	100%
2. Percentage of audit recommendations implemented by agencies	50%	50%
Output Indicators		
1. Number of Government Audit Reports transmitted within the reglementary period	197	195
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	192	189
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%	100%
2. Percentage of audit recommendations implemented by agencies	50%	50%
Output Indicators		
1. Number of Government Audit Reports transmitted within the reglementary period	135	128
2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	135	128

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

1. Number of Government Audit Reports transmitted within the reglementary period	1,394	1,736
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2. Number of transmitted Annual Audit Reports (AARs) published in the COA website	1,472	1,736
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SPECIAL AUDIT SUB-PROGRAM

Outcome Indicators

1. Number of criminal cases filed in court based on Fraud / Special Audit Reports	n/a	n/a
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2. Number of administrative cases adjudicated / docketed by the Ombudsman based on Fraud / Special Audit Report	n/a	n/a
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3. Percentage of settlement of over / under remittance in the collection of levies	10%	10%
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4. Percentage of settlement of audit recommendations implemented by agencies	30%	30%
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Output Indicators

1. Number of Fraud Case Evaluation Reports (FCER) submitted by teams from FAO	120	120
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2. Number of Fraud / Special /Performance Audit Reports released audited agencies	22	22
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3. Number of Notices of Disallowance (NDs)/Notices of Charge (NCs) issued to the agencies	105	184
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4. Number of Performance Audit Reports published in the COA website	2	2
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TECHNICAL SERVICES AND SYSTEMS AUDIT SUB-PROGRAM

Outcome Indicators

1. Percentage of Technical Evaluation/Inspection/ Appraisal Reports recommendations accepted by the auditor	100%	100%
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2. 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	9,051
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GENERAL APPROPRIATIONS ACT, FY 2021

2. Number of Inspection Reports rendered	389	11,112
3. Number of Appraisal Reports rendered	132	914
4. Number of IS / IT / IC audits / evaluation conducted	9	10

GOVERNMENT ACCOUNTANCY PROGRAM**Outcome Indicators**

1. Percentage of Annual Financial Reports (AFRs) for National Government, Local Governments and COCCs 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%
2. 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	2,500
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 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%	10%

Output Indicators

1. Number of cases decided	1,000	1,382
2. Number of COA Orders of Execution (COEs) issued	60	82
3. Number of COA Comments / Pleadings to Certiorari petitions prepared	4	4