RESPONSIBILITY TO ISSUE NOTICES OF SUSPENSION, DISALLOWANCE OR CHARGE ARISING FROM THE SETTLEMENT OF ACCOUNTS AND AUDIT OF TRANSACTIONS

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WHEREAS, under COA Resolution No. 2002-005, this Commission has simplified and restructured COA's organization to focus on its core functions of accounting, auditing and settlement of accounts;

WHEREAS, pursuant to the organizational restructuring, the responsibility for the issuance of notices of suspension, disallowance or charge in the audit of settlement of accounts exercised by auditors in the audit sector was transferred to the Legal and Adjudication Office (LAO);

WHEREAS, the transfer was effected to delineate the separation of the auditing function from the adjudication and fraud investigation functions, and to focus the time and resources of the audit sectors in the conduct of, and strengthening their capabilities in, financial audit;

WHEREAS, nearly three years after the organizational restructuring intended to streamline the audit performance of COA, there is a remarkable improvement in the financial audit capabilities of auditors brought about by the refocusing of resources and continuing audit capability building interventions provided;

WHEREFORE, the foregoing premises considered, this Commission RESOLVES, as it is HEREBY RES0LVED, to restore to the audit sectors the responsibility for the issuance of notices of suspension, disallowance or charge arising in the course of the settlement of accounts and their review of transactions covered by their audit programs. The Offices under the Legal and Adjudication Sector shall be responsible for the issuance of such notices in case of audits conducted by its teams. Such responsibility shall be exercised in the manner prescribed under Presidential Decree No. 1445, pertinent laws, rules and regulations to be promulgated by this Commission.

This Resolution shall take effect immediately after its publication in two (2) news- papers of general circulation.

Adopted: 31 Jan. 2006

(SGD.) GUILLERMO N. CARAGUE
Chairman

(SGD.) EMMANUEL M. DALMAN

(SGD.) REYNALDO A. VILLAR

Commissioner

Commissioner

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