

OFFICE OF THE OMBUDSMAN – COMMISSION ON AUDIT JOINT MEMORANDUM CIRCULAR ON CASE RECORDS MANAGEMENT SYSTEM

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/94e2515c3f57/>

Pursuant to the Memorandum of Agreement (“MOA”) between the Office of the Ombudsman (“OMB”) and the Commission on Audit (“COA”) signed on 16 July 2010, the following guidelines are hereby issued to ensure the effective management of fraud audit case records and unhampered access thereto.

I. Objectives

The OMB-COA Case Records Management System (“CRMS”) intends to:

1. Establish a case monitoring unit within the OMB and the COA that will be tasked to collect, monitor, safe-keep, and maintain a complete, updated, and reliable information relative to fraud audit cases;
2. Conduct a simultaneous inventory of all fraud audit cases;
3. Ensure prompt availability of records or evidence essential to the functions of OMB and COA;
4. Submit periodic reports on the status of fraud audit cases, with full disclosure between COA and OMB, observing the rules of confidentiality of the respective agencies;
5. Establish a case-tracking system that will capture all information necessary for efficient and effective monitoring; and
6. Establish an efficient, effective and secure electronic data and records management system taking into consideration the provisions of Republic Act No. 8792 (Electronic Commerce Act), its implementing rules and regulations, and the Rules of Electronic Evidence (A.M. No. 01-7-01-SC) of the Supreme Court.

II. Case Monitoring Unit (“CMU”)

The Field Investigation Office (“FIO”) is hereby designated as the case-monitoring unit of fraud audit cases of the OMB, and which shall receive and record all documents relative thereto.

The Fraud Audit and Investigation Office (“FAIO”) is hereby designated as the case monitoring unit of the COA, and which shall receive, process and take custody of fraud audit cases, furnishing copies thereof to the appropriate units and offices of the COA.

III. Guidelines

1. To establish a database, the respective case monitoring units of the OMB and the COA shall simultaneously undertake an inventory of all fraud audit cases from January 2005 to July 2010 using the attached prescribed template. This inventory shall cover all cases under fact-finding, preliminary investigation, administrative adjudication and prosecution of cases before the courts of law. The conduct of the inventory shall be completed within six (6) months after the signing of this Joint Memorandum-Circular (“JMC”).
2. The respective CMUs of the OMB and the COA shall be responsible for maintaining and updating the database for purposes of providing complete, and reliable information.

3. The FIO and FAIO shall coordinate with each other for status updates of all fraud audit cases, as the need arises. Any request for case records shall be in writing, and approved by the Head of the FAIO and FIO. Said request shall be acted upon with dispatch.
4. The CMU for the OMB shall be responsible for forwarding a duplicate copy of the signed OMB resolutions, decisions and orders in fraud audit cases, as well as the decisions of the appropriate courts to the FAIO.
5. The FAIO shall furnish the FIO with copies of the Notices of Disallowance (“NDs”) and the Notices of Charge (“NCs”) and final and executory decisions of COA related to fraud audit cases.
6. The OMB and COA shall promulgate such rules and regulations necessary to implement this Joint Memorandum Circular.

IV. Effectivity

This Joint Memorandum Circular shall take effect immediately.

Office of the Ombudsman

Commission on Audit

(SGD.) HON. MERCEDITAS N. GUTIERREZ

(SGD.) HON. REYNALDO A. VILLAR

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.