



Republic of the Philippines
COMMISSION ON AUDIT
Commonwealth Avenue, Quezon City, Philippines



MEMORANDUM

NO. : 2009-085
DATE: November 16, 2009

TO : All Assistant Commissioners, Regional Directors, Cluster Directors, Supervising Auditors, Audit Team Leaders and All Others Concerned.


SUBJECT : Amendment of COA Memoranda Nos. 2005-001 and 2004-014 dated January 5, 2005 and February 24, 2004, respectively, on the Monitoring and Submission of Reports on Unliquidated Cash Advances

In view of the abolition of the Legal and Adjudication Office pursuant to the 2008 COA Organization Restructuring under COA Resolution No. 2008-012 dated October 10, 2008, and this Commission's commitment to the tripartite Civil Service Commission (CSC)-Office of the Ombudsman (OMB)-Commission on Audit (COA) SOLANA Covenant, it is deemed appropriate to amend COA Memoranda Nos. 2005-001 and 2004-014 dated January 5, 2005 and February 24, 2004, respectively. The primary purpose of the amendment is to expedite the transmittal of the report on unliquidated cash advances and eliminate an intermediate office, the Fraud Audit and Investigation Office (FAIO) of the Legal Services Sector (LSS), which performs a mere ministerial and mechanical act of transmitting voluminous reports to the CSC, OMB and the Department of Justice.

Therefore, all Supervising Auditors and Audit Team Leaders are enjoined to submit reports on unliquidated cash advances to their respective Cluster Director in the National Capital Region or Regional Director in the Regions who shall be responsible for the review of the completeness of the documents and the immediate transmittal thereof to the CSC, OMB and DOJ, as the case may be.

The FAIO-LSS shall be furnished with a copy of the transmitted reports for monitoring and consolidation purposes.

For your guidance and strict compliance.


REYNALDO A. VILLAR
Chairman