



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



No. 2009-005
Date: September 15, 2009

CIRCULAR


- TO :** All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Local Government Units, Managing Heads of Government-Owned and Controlled Corporations with Original Charters, COA Assistant Commissioners, COA Directors, COA Auditors and All Others
- SUBJECT :** Suspension of Items 3.1.6, and 4.6 of COA Circular No. 2009-002 dated May 18, 2009 and other provisions relating to audit of payments made thru automatic debit advice (ADA)


After one month of implementing COA Circular No. 2009-002 dated May 18, 2009 re: Reinstating Selective Pre-Audit on Government Transactions, reports from COA field auditors have identified that a greater part of payments made thru ADA comprise of small transactions that would render insignificant audit observations or audit findings.

Accordingly, in order to release field auditors trained in pre-audit from the examination of minor transactions and instead focus this Commission's audit efforts on transactions that would yield a significant impact on government operations, the pre-audit of payments made thru automatic debit advice or ADA as included in Items 3.1.6, 4.6.1 and 4.6.2 of COA Circular No. 2009-002 is hereby suspended. However, payments made thru ADA which fall within the monetary thresholds specified in Item 4.3.2 of the circular shall be subject to pre-audit.

All COA Circulars, Memoranda and other issuances inconsistent herewith are hereby revoked or modified accordingly.

This Circular shall take effect immediately.


JUANITO G. ESPINO, JR.
Commissioner


REYNALDO A. VILLAR
Chairman