



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



No. : 2009-072

Date July 23, 2009

## MEMORANDUM

**FOR :** ALL Regional Directors, Supervising Auditors, Audit Team Leaders and All Others Concerned

**SUBJECT :** Authorizing COA Regional Directors and Supervising Auditors to deploy personnel for the conduct of pre-audit

In the interest of the service and in line with the Policy Thrust for Selective Pre-Audit under COA Circular No. 2009-002 dated May 18, 2009 as amended by COA Circular No. 2009-004 dated June 26, 2009, the Regional Directors are hereby authorized to :

1. direct their Supervising Auditors to assume office on or before August 1, 2009 in their new place of assignment;
2. authorize the Supervising Auditors to designate the auditors who shall be responsible for the conduct of pre-audit in the meantime that the manning of the new team structures is not yet fully implemented;
3. deploy Technical Audit personnel for periods up to one year where necessary for the efficient implementation of the Selective Pre-audit policy.

For implementation.

  
REYNALDO A. VILLAR  
Chairman