



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



No.: 2009-080  
Date: October 26, 2009

**MEMORANDUM**

To : **Assistant Commissioners, Directors, Supervising Auditors,  
Audit Team Leaders, and All Others Concerned**

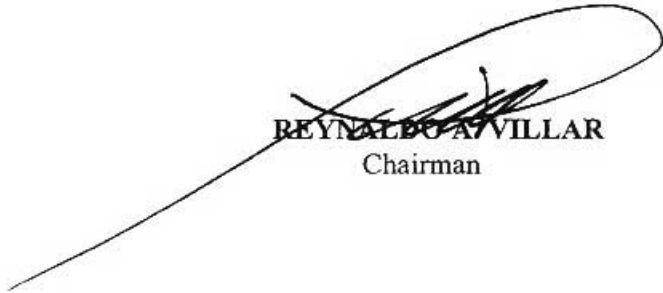
Subject : Reiteration of COA Resolution No. 95-505 dated July 4, 1995

The full implementation of the 2008 COA Organization Restructuring under COA Resolution No. 2008-012 dated 10 October 2008, and the 2009 COA Downstream Organization Restructuring under COA Resolution No. 2009-011 dated 19 May 2009, has brought forth several queries on the appropriateness in the issuance of Random Number Start (RNS) in the application of Pareto's Principles of Distribution and Simplified Sampling Scheme Methodology.

In this regard, Section 4 of COA Resolution No. 95-505 dated July 4, 1995 is hereby reiterated mandating the creation of the COA Audit Sampling Unit (CASU) and COA Regional Audit Sampling Unit (CRASU), respectively, with the following functions:

1. Monitoring and supervision over the implementation of audit sampling by the auditing units;
2. Conduct of in-house training on sampling;
3. Selection of the test audit months for those applying the Test Audit Month Scheme;
4. Issuance of the Random Number Start; and
5. Such other functions/duties as may be assigned from time to time by the Chairman or the Director concerned.

For the information and guidance of all concerned.

  
**REYNALDO A. VILLAR**  
Chairman