



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



**MEMORANDUM**

**FOR** : All COA Regional Directors, Supervising Auditors and All Others Concerned

**SUBJECT** : Clarificatory Guidelines for COA Memorandum No. 2009-072 dated July 23, 2009


**DATE** : July 24, 2009

For the proper implementation of the subject COA Memorandum, the following clarificatory guidelines are hereby issued:

1. Where an auditor is already presently assigned and stationed at an agency-auditee, such auditor shall perform the pre-audit activities required under COA Circular No. 2009-002 dated May 18, 2009, as amended.
2. Where no auditor is presently assigned and stationed at an agency-auditee, the concerned Supervising Auditor may select and designate an auditor to perform the required pre-audit from among those stationed near the agency-auditee. For such designations the Supervising Auditor shall secure the Regional Director's approval.
3. The above assignments for pre-audit activity is temporary and shall remain valid only until the manning for the new audit team structures is issued.

For your guidance.

By Authority of the Chairman:

  
**JUANITO G. ESPINO, JR.**  
Commissioner  
Officer-in-Charge