



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



No.: 2010-002
Date: January 14, 2010

MEMORANDUM

To : The Assistant Commissioners, Regional Directors, Cluster Directors, Directors, and all others concerned

Subject : Uniform guidelines in the preparation of the 2009 Annual Audit Reports (AARs) and Management Letters (MLs), and the inventory of documents and turnover of office between the outgoing and incoming Audit Team Leaders

In view of the completion of the manning complement of the 2009 COA Organization Downstream Restructuring pursuant to COA Resolution No. 2009-011 dated 19 May 2009, and the assumption of the Audit Team Leaders (ATLs) and Audit Team Members (ATMs) in their new place of assignments, the following guidelines are hereby issued:

1. The outgoing/previous ATL shall make an inventory of the official documents of the agencies under his/her jurisdiction which shall be turned over to the incoming/new ATL to ensure a smooth transition, as required under existing rules;
2. The previous ATL shall prepare and submit to the new ATL the interim audit report as well as the working papers and other documents necessary to the completion of the AARs or MLs under his/her audit jurisdiction;
3. The new ATLs shall prepare, complete and submit the 2009 AARs or MLs on or before the deadline required by law, or existing COA rules and regulations;
4. The concerned Supervising Auditors shall ensure compliance with the conduct of inventory and turnover of documents by previous ATLs, and that new ATLs shall take responsibility with the preparation of the 2009 AARs or MLs;
5. The Supervising Auditors shall inform their Cluster or Regional Directors of the status of the implementation of these guidelines as well as the issues and concerns that may arise therefrom; and
6. The Cluster and Regional Directors shall report to the undersigned compliance with these guidelines.

For the guidance of all concerned.


REYNALDO A. VILLAR
Chairman