



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



MEMORANDUM

No. : 2010-013
Date : April 13, 2010

To : The Supervising Auditors, Audit Team Leaders, Cluster Directors/Regional Directors, and All Others Concerned

Subject : Decision of the Director Reversing, Modifying or Altering the Decision of the Auditor under Section 7, Rule V of the 2009 Revised Rules of Procedure of the Commission on Audit (RRPC)

It has been observed that the Decisions of the Directors reversing, modifying or altering the Decisions of the Auditor are being furnished the appellants, prior to the Commission Proper (CP) taking cognizance thereof, for automatic review, as provided under the 2009 RRPC. Considering that the said Decisions of the Directors are not final, as they are still subject to automatic review of the CP, the same shall not be furnished the appellants.

The automatic review of the said Decision by the CP is intended for the protection of the government through an evaluation of the findings of facts and conclusions of law of the Directors concerned.

Notwithstanding the above and to respect the right of the appellants to be apprised of the status of their appeals, the Directors concerned shall, upon submission of the said Decision to CP, inform the appellants that their appeals have been elevated to the CP for automatic review, as provided under Section 7, Rule V of the 2009 RRPC.

This Memorandum shall take effect immediately.


REYNALDO A. VILLAR
Chairman

LSS/OGC
ESZ/JPM