



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

MEMORANDUM

TO : **All Assistant Commissioners, Cluster/Office/Regional Directors and All Concerned**
This Commission

SUBJECT : COA audit engagements and other offices to be assessed using the International Organization of Supreme Audit Institutions (INTOSAI) Supreme Audit Institutions Performance Measurement Framework (SAI PMF)

DATE : 9 July 2018

Pursuant to COA Resolution No. 2017-023 dated 21 December 2017 on the Adoption of the INTOSAI SAI PMF in measuring the performance of COA, the COA SAI PMF Team has commenced necessary activities preparatory to the assessment.

Considering that the Commission is relatively a large government organization with a wide array of functions, the assessment can be effectively and efficiently done only on selected offices, audit engagements and functions. With this, and as encouraged by the SAI PMF manual, the COA SAI PMF Team designed a random and non-probability sampling methodology. The results of the selection are as follows:

Domain	Subject of Assessment
A: Independence and legal framework	Central Office
B: Internal governance and ethics	Central Office
C: Audit Quality and Reporting	Central Office
Financial Audit	Audit teams in: A. <u>National Government Agencies (NGAs)</u> 1. Commission on Elections a. Central Office b. Region Office No. VIII 2. Bureau of Jail Management and Penology 3. Bureau of Treasury – Proper

Domain	Subject of Assessment
	<p>B. <u>Government-Owned and/or –Controlled Corporations (GOCCs)</u></p> <p>4. Social Security System</p> <p> a. Head Office</p> <p> b. Region IV-B</p> <p>5. Bases Conversion and Development Authority</p> <p>6. Southern Philippines Development Authority</p> <p>C. <u>Local Government Units (LGUs)</u></p> <p>7. Province of Batangas</p> <p>8. Pasay City</p> <p>9. Municipality of San Miguel, Catanduanes</p> <p>D. <u>State Universities and Colleges</u></p> <p>10. Polytechnic University of the Philippines (main)</p> <p>11. Central Mindanao University, Bukidnon</p> <p>E. <u>Water District</u></p> <p>12. Pagudpud Water District, Ilocos Norte</p>
Compliance Audit	<p>13. NGA: Office of the President</p> <p>14. GOCC: Philippine Health Insurance Company RO IV-B</p> <p>15. LGU: Province of Cagayan</p>
Performance Audit	<p>16. Pantawid Pamilyang Pilipino Program</p>
Jurisdictional Control	<p>17. Commission Proper Adjudication and Secretariat Support Services Sector (CPASSSS)</p> <p>18. National Government Sector - Cluster 2</p>
D: Financial Management, Assets and Support Services	<p>1. Administration Sector</p> <p> a. General Services Office</p> <p> b. Human Resource Database Management Services, Human Resource Management Office (HRMO)</p> <p>2. Planning, Finance and Management Sector</p> <p>3. Professional Development Office (PDO), Professional and Institutional Development Sector (PIDS)</p> <p>4. COA Regional Office No. VI</p>
E: Human Resources and Training	<p>1. HRMO, Administration Sector</p> <p>2. PDO, PIDS</p> <p>3. COA Regional Office No. XIII</p>

The COA SAI PMF Lead-Support Assessment Team, constituted by virtue of COA Office Order No. 2018-475 dated 19 June 2018, will coordinate with the concerned units that will be assessed. Likewise, the Assistant Commissioners and Directors concerned shall extend full support in the conduct of these assessment activities.

Should you have any concerns regarding the assessment, you may contact our SAI PMF Secretariat, Mr. Paul Jonel J. Pollicar at (02) 951-0931 or Ms. Yna Marei Aguilar at (02) 579-1894 / (02) 931-7847, or send an email to coa.saipmf@gmail.com.


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