



Commission on Audit Regional Office No. IV-A

COA Vision / Mission

Vision

A trustworthy, respected and independent audit institution that is an enabling partner of government in ensuring a better life for every Filipino.

Mission

To ensure accountability for public resources promote transparency, and help improve government operations, in partnership with stakeholders, for the benefit of the Filipino people.

What is your Concern?	Respective COA Office
1 Reporting of allegations of fraud, waste, abuse or mismanagement of government funds and property	<ul style="list-style-type: none"> • COA Citizen's Desk with email address citizensdesk@coa.gov.ph • Text COA at 0915-5391957 (text only) • Internal Affairs Office, Office of the Chairperson, COA - Central Office
2 Filing of Appeal from Audit Disallowances and Charges of the Auditor before the Cluster/ Regional Director (within six months from receipt of the Notice of Disallowances/Charges)	<ul style="list-style-type: none"> • Cluster concerned at the COA Central Office for agencies in NCR • COA Regional Office concerned for agencies in Regions other than NCR
3 Filing of Petition for review of the decision of the Director by the Commission Proper (within the time remaining of the six months period under Section 4, Rule V, taking into account the suspension of the running thereof under Section 5, supra)	Office of the Commission Secretariat Tel. No. 931-9218 Trunk line No. 952-5700 Local Ext. Nos. 1005; 1008
4 Filing of Petition for Money Claim with the Commission Proper	Office of the Commission Secretariat Tel. No. 931-9218 Trunk line No. 952-5700 Local Ext. Nos. 1005; 1008
5 Filing of Request for Relief from Accountability Due to Fortuitous Events or Natural Calamities, or Due to Acts of Man; theft; robbery, arson, etc. (within thirty (30) days or such longer period as may be allowed by the Commission)	Audit Team assigned at the government agency where the accountable officer filing the request is assigned
6 Filing of Request for Approval of the Commission Proper for Negotiated Sale of Property Pursuant to Section 380 of the Local Government Code	Office of the Commission Secretariat Tel. No. 931-9218 Trunk line No. 952-5700 Local Ext. Nos. 1005; 1008
7 Filing of Request for Legal Opinion	Legal Services Sector, thru the Audit Team assigned at the government agency which files the request
8 Filing of Request for Concurrence of Retainer Contract of Private Lawyers	Legal Services Sector, thru the Audit Team assigned at government agency which files the request or which is the subject of the request for legal opinion
9 Filing of Administrative Complaint against COA Personnel (In accordance with the Revised Rules on Administrative Cases in the Civil Service and COA Rules)	<ul style="list-style-type: none"> • COA Citizen's Desk with email address citizensdesk@coa.gov.ph • Text COA at 0915-5391957 (text only) • Internal Affairs Office, Office of the Chairperson, COA - Central Office

STEP-BY-STEP PROCEDURES FOR FILING OF APPEAL FROM NOTICES OF DISALLOWANCE AND NOTICES OF CHARGE (2009 Revised Rules of Procedure of COA)

PROCEDURES	PERSONS RESPONSIBLE	PERIOD WITHIN WHICH TO ACCOMPLISH
1 File Appeal Memorandum from ND/NC, copies thereof pre-furnished the Supervising Auditor (SA) and Audit Team Leader (ATL) concerned, with attached certified copy of the Notice of Disallowance/Notice of Charge showing date of receipt thereof	Persons Liable for the disallowance/charge Required Documents to be Submitted: a) Appeal Memorandum b) Certified copy of Notice of Disallowance/Notice of Charge	6 months or 180 calendar days from receipt of copy of ND or NC
2 Determination of timeliness of Appeal and completeness of supporting documents	Action Officer, Legal Services	Five (5) minutes upon submission of Appeal Memorandum
3 Issuance of Assessment Form for payment of Filing Fee equivalent to 1/10 of 1% of amount of disallowance/charge but in no case more than ₱20,000.00 and Legal Research Fund equivalent to 1% of Filing Fee but not less than ₱10.00	Action Officer, Legal Services	Ten (10) minutes
4 Issuance of Order of Payment	Action Officer, Administration, Training and Finance Services	Ten (10) minutes
5 Payment of Filing Fee and Legal Research Fund	Appellants	Ten (10) minutes
6 Issuance of Official Receipt	Regional Cashier	Ten (10) minutes
7 Issuance of Order, copy furnished Appellants, for submission by SA and ATL of Answer to Appeal	Regional Director	Fifteen (15) days from receipt of Appeal Memorandum
8 Submission by SA and ATL of Answer to Appeal, copy furnished Appellants	SA and ATL concern	Fifteen (15) days from receipt of Order
9 Optional: Submission by Appellants of Reply to SA and ATL's Answer	Appellants	Fifteen (15) days from receipt of Answer
10 Adoption of Decision on Appeal	Regional Director	Fifteen (15) days from receipt of Reply, or lapse of period to file the same
11 Service of Copy of Decision to Appellants and responsible Management personnel	SA and ATL	Fifteen (15) days from receipt of copy of Decision
12 If Decision of Regional Director is adverse, file Petition for Review in the COA Commission Proper (CP)	Appellants/Petitioner	Within time remaining in the original six (6)-month period to appeal
13 If Decision of Regional Director sets-aside or favorably modifies ND/NC: a) Same is elevated to COA CP for automatic review b) Issuance of Letter to Appellants informing of automatic review of the decision by COA CP	Regional Director	Fifteen (15) days of adoption of Decision