

COA Regional Office No. IV-B (MIMAROPA)
Commonwealth Avenue, Quezon City

PROCEDURAL FLOW ON THE FILING OF APPEAL ON AUDIT DISALLOWANCES OR CHARGES
(2009 Revised Rules of Procedure of the Commission on Audit)

PROCEDURES	OFFICE/PERSON RESPONSIBLE	DURATION	DOCUMENTARY/PROCEDURAL REQUIREMENTS
1. File an Appeal Memorandum from audit disallowance or charge to the Regional Director, either <i>personally or through registered mail</i> .	Persons liable under the Notice of Disallowance or Notice of Charge	Within six months or 180 days from receipt of the Notice of Disallowance or Notice of Charge	<p>The Appeal Memorandum should be filed in two (2) copies containing the following:</p> <ul style="list-style-type: none"> • Preliminary statement disclosing the parties and their respective addresses where they may be served with summons/ letters/ orders of the Regional Director and a statement that the appeal was filed within six (6) months from receipt of notice of disallowance or charge; • Statement/ narration of facts; • Issue/s for resolution; • Arguments and discussion; • Prayer; • Appellant's or counsel's signature; and • Verification and Certification of Non-forum Shopping. <p>Proof of service (<i>personal or registered mail</i>) of a copy to the concerned Audit Team Leader and Regional Supervising Auditor shall be attached to the Appeal Memorandum.</p>
2. Determine compliance with the required number of copies and proof of service, and completeness of the supporting documents.	Action Officer, Administration, Training and Financial Services / Regional Legal Services	Within 15 minutes	The amount of the filing fee is 1/10 of 1% of the disallowance or charge but not to exceed ₱20,000.00, and the legal research fee is 1% of the filing fee but not to exceed ₱10.00.
3. Prepare Assessment Form for the determination of the amount of the Filing Fee and Legal Research Fee.	Action Officer, Administration, Training and Financial Services / Regional Legal Services	Within 15 minutes	If the Appeal Memorandum is filed through a <i>registered mail</i> , payment of the filing and legal research fees may be made through a postal money order payable to "COA Regional Office IV-B."
4. Issue the corresponding Order of Payment.	Action Officer, Administration, Training and Financial Services / Regional Legal Services	Within 15 minutes	A photocopy of the Official Receipt must be submitted by the Appellant/s to the Action Officer, Administration, Training and Financial Services / Regional Legal Services, to be attached to the Appeal Memorandum.
5. Pay the Filing Fee and Legal Research Fee with the Regional Cashier.	Appellant/s	Within 10 minutes	
6. Issue Official Receipt	Regional Cashier	Within 10 minutes	
7. Issue Order to the concerned Audit Team Leader and Regional Supervising Auditor to submit an Answer together with the entire records of the case	Regional Director	Within five (5) days from receipt of the Appeal Memorandum	The Regional Director shall furnish the Appellant/s a copy of the Order to Answer.

including the Excerpt of Documents and Summary of Events			
7. Submit the Answer, together with the entire records of the case including the Excerpts of Documents and Summary of Events to the Regional Director.	Concerned Audit Team Leader and Regional Supervising Auditor	Within 15 days from receipt of the Order to Answer	The Audit Team Leader and Regional Supervising Auditor shall furnish the Appellant/s a copy of the Answer.
8. File a Reply on the Answer of the Audit Team Leader and Regional Supervising Auditor to the Regional Director.	Appellant/s	Within 15 days from receipt of the Answer	Filing a Reply is optional. The Appellant/s shall furnish the Audit Team Leader and Regional Supervising Auditor with a copy of the Reply.
10. Render decision on the Appeal.	Regional Director	Within 15 days from receipt of the Reply or after the expiration of the period to file the same	<p>If the Regional Director affirms the Notice of Disallowance or Notice of Charge, the Appellant/s may file a Petition for Review before the Commission Proper.</p> <p>If the Regional Director reverses, modifies or alters the Notice of Disallowance or Notice of Charge, the case shall be elevated directly to the Commission Proper for automatic review of the decision, with the dispositive portion of the decision categorically stating that the decision is not final and is subject to automatic review by the Commission Proper.</p> <p>The Regional Director, through a letter, shall inform the Appellant/s, copy furnished the concerned Audit Team Leader and Regional Supervising Auditor, that the decision is subject to automatic review by the Commission Proper.</p>
11. Service of a copy of the decision to the Appellant/s.	Concerned Audit Team Leader and Regional Supervising Auditor	Within 15 days from receipt of a copy of the decision	The Appellant/s shall be furnished with a copy of the decision only if the decision affirmed the Notice of Disallowance or Notice of Charge.
12. File a Petition for Review before the Commission Proper.	Appellant/s	Within the remaining time of the 180-day reglementary period	