



Republic of the Philippines  
**COMMISSION ON AUDIT**  
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**FOR IMMEDIATE RELEASE**

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### **COA clarification on audit findings of DOH COVID-19 funds**

The Consolidated Annual Audit Report for FY 2020 of the Department of Health (DOH) contains observations and findings made by the Commission on Audit on the utilization of the budget by the DOH. Accompanying the observations and findings are the recommendations made by the auditors for the management of DOH to address the observation and findings. These are part of the audit process, which allows the audited agency to comply with the recommendations and rectify any deficiencies. The Report itself does not mention any findings by the auditors of funds lost to corruption.

As an example, some of the findings of deficiencies involving COVID-19 funds amounting to Php67.3 Billion resulted from the non-submission of documentation or supporting papers, which the DOH may still submit in compliance with the auditor's recommendation. Of the Php67.3 Billion, Php42.4 Billion consisted of fund transfers to procurement/implementing partner-agencies without the required documentation. There is no finding that this amount cannot be accounted for. The breakdown of the Php67.3 Billion and the deficiencies found are clearly explained in *Annexes IV and V* of the Consolidated Annual Audit Report of the DOH.

As there are recommendations for compliance by the DOH, the audit process for the deficiencies pointed out has not been completed. Hence, it is premature at this stage to make conclusions on the findings in the Consolidated Annual Audit Report.