

**[ COA RESOLUTION NO. 2006-005, January 31, 2006 ]**

**CYCLICAL AUDIT OF THE NATIONAL HIGH SCHOOLS**

WHEREAS, the Commission on Audit is mandated by the Constitution to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities;

WHEREAS, the Constitution vests in the Commission on Audit, the exclusive authority to define the scope of its audit and examination and to establish the methods and techniques required therefor;

WHEREAS, Section 10, RA No. 9155 (Governance of Basic Education Act of 2001) provides that the appropriations intended for the regional and field offices (elementary/ secondary schools and schools divisions) are to be allocated directly and released immediately by the Department of Budget and Management to the said offices;

WHEREAS, as of December 31, 2005, a total of 1,353 out of 4,729 national high schools (NHSs) have separate sets of books of accounts as a result of the direct releases, and the number renders it physically impossible to audit all of them on an annual basis;

NOW, THEREFORE, in consideration of the foregoing premises, this Commission hereby resolves to adopt the policy of cyclical and/or variable scope audits of the national high schools with complete sets of books of accounts. For this purposes, the following shall be considered in determining which schools shall be prioritized in audit:

1. Financial exposure to schools;
2. Schools undergoing changes in operations, systems, or administration;
3. Results of previous audit; and
4. Schools subject of complaints.

IT IS FURTHER RESOLVED, to authorize the Sector Head to define and prescribe the audit cycle and issue the implementing rules and regulations to carry out the policy enunciated in this Resolution.

This Resolution takes effect immediately.

Adopted: 31 Jan. 2006

(SGD.) GUILLERMO N. CARAGUE  
*Chairman*

(SGD.) EMMANUEL M. DALMAN  
*Commissioner*

(SGD.) REYNALDO A. VILLAR  
*Commissioner*



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