



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

RESOLUTION

No. : 2017 - 023

Date : DEC 21 2017

SUBJECT : Adoption of the International Organization of Supreme Audit Institutions (INTOSAI) Supreme Audit Institution Performance Measurement Framework (SAI PMF) to Measure the Performance of the Commission on Audit (COA)

WHEREAS, pursuant to COA Resolution No. 2016-026 dated 29 December 2016, this Commission adopted its Policy Statement on Quality Management to demonstrate its commitment to ensure effectiveness of its Quality Management System (QMS), and approved the COA QMS Manual and the Procedures and Work Instructions Manual (PAWIM);

WHEREAS, the International Congress of Supreme Audit Institutions (INCOSAI), the supreme organ of the INTOSAI of which the Commission is a member, adopted the SAI PMF at the XXII INCOSAI held in December 2016 in Abu Dhabi;

WHEREAS, the use of the INTOSAI SAI PMF, a comprehensive instrument for evidence-based assessment of SAI performance applicable to all types of SAIs regardless of organizational model, mandate, national context and development level, is being actively encouraged by the INTOSAI;

WHEREAS, through the INTOSAI SAI PMF, COA will be able to assess its performance against International Standards of Supreme Audit Institutions (ISSAIs) and other established international good practices for public sector auditing, and identify its opportunities for improvement which shall be the basis in the development of its strategic plan and capacity development efforts, thereby enable it to increase its value and benefits to the society;

WHEREAS, the Inter-agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems (Administrative Order No. 25 series of 2001) has approved the INTOSAI SAI PMF as equivalent to the International Organization for Standardization (ISO) 9001-aligned QMS requirement for the FY 2017 Performance-Based Bonus, upon recommendation by the Systems and Productivity Improvement Bureau of the Department of Budget and Management, to better capture the conduct of public sector audit by the COA than the generic QMS framework provided by the

ISO standards;

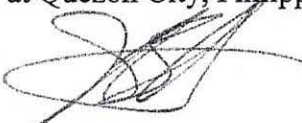
WHEREFORE, the Commission Proper resolves, as it does hereby resolve, to adopt the INTOSAI SAI PMF (Annex A) to measure the performance of COA. In pursuance thereto:

1. The Chairperson shall create a team that will craft the proposed guidelines/Terms of Reference relative to the implementation of the SAI PMF; and
2. Officials and employees of the Commission shall undergo orientation/training on the approved guidelines.

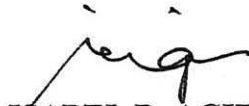
This Resolution shall take effect immediately. All other issuances, rules, and regulations inconsistent herewith are hereby repealed and modified accordingly.

Approved this 21st of Dec. 2017 at Quezon City, Philippines.




MICHAEL G. AGUINALDO
Chairperson


JOSEFA FABIA
Commissioner


ISABEL D. AGITO
Commissioner