



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



MEMORANDUM

No.: **2019-013**
Date: **JUL 3 0 2019**

TO : All Assistant Commissioners, Directors, Officers-in-Charge, Supervising Auditors, Audit Team Leaders, Audit Team Members, and Other Concerned Personnel

SUBJECT : Monitoring of Gender and Development (GAD) Audit Observations and Recommendations in the Annual Audit Reports

Section 36, Chapter VI of Republic Act No. 9710, the Magna Carta of Women (MCW), provides that: *"The Commission on Audit (COA) shall conduct an annual audit on the use of the GAD budget for the purpose of determining its judicious use and the efficiency, and effectiveness of interventions in addressing gender issues towards the realization of the objectives of the country's commitments, plans, and policies on women empowerment, gender equality, and GAD."*

In compliance with the above-cited provision, this Commission issued COA Circular No. 2014-001¹ dated March 18, 2014 revising the guidelines in the audit of GAD funds and activities in government agencies to conform with the law and its implementing rules and regulations. Item III.7 of the Circular requires that: *"Results of audit of GAD funds and activities, which may be favorable or unfavorable including audit recommendations, shall be incorporated in the Annual Audit Reports (AARs) of agencies under the heading 'Gender and Development'. A separate report shall be prepared when required by this Commission and funding institutions such as international organizations."*

In this regard, the COA GAD Focal Point System is creating a database of audit reports uploaded in the COA Website with GAD Audit Observations and Recommendations from 2018 onwards. The creation of the database is part of the monitoring of the implementation of COA Circular No. 2014-001 as regards gender mainstreaming in government agencies. A **GAD Audit Report Survey Form**, Annex A hereof, shall be filled-out by the concerned staff of the audit sectors authorized to submit the audit reports for publication in the COA Website. The filled-out survey form for CY 2018 uploaded audit reports shall be submitted to the Information Technology Office (ITO) on or before September 30, 2019 for tagging, consolidation and reporting of the results of the survey to the COA GAD Focal System. For audit reports covering the years 2019 onwards, the survey form shall be submitted to ITO together with the audit report for uploading.

For guidance of all concerned.


MICHAEL G. AGUINALDO
Chairperson

¹COA Memorandum No. 2009-020 dated May 15, 2009



Annex A

Agency Name: _____

Cluster/Region/Sector: _____

**Gender and Development (GAD) Audit Report Survey Form
Audit Report for Calendar Year 2018 Onwards**

Questions	2018	
	Yes	No
1. Does the audit report contain audit observations and recommendations on GAD, pursuant to Item III.7 of COA Circular No. 2014-001 dated March 18, 2014?		
2. Does the GAD audit observation and recommendation cite sex disaggregated data?		

Prepared by:

Reviewed by:

Name
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