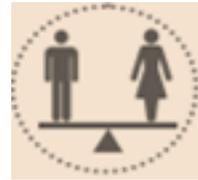


COA AUDIT OF GENDER AND DEVELOPMENT FUNDS AND PROGRAMS

ENSURING GREATER GENDER RESPONSIVENESS IN THE GOVERNMENT



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COMMISSION ON AUDIT



Presentation Outline

- I. Rationale and Context of the Audit of GAD Funds and PAPs**
- II. Roles of COA as Implementing Agency and Oversight**
- III. Revised Guidelines in the audit of GAD Funds and PAPs of Government Agencies**

Presentation Outline

- IV. Responsibilities of the Audited Agencies and Audit Teams**
- V. Common GAD Audit Findings**
- VI. Communicating Audit Results**

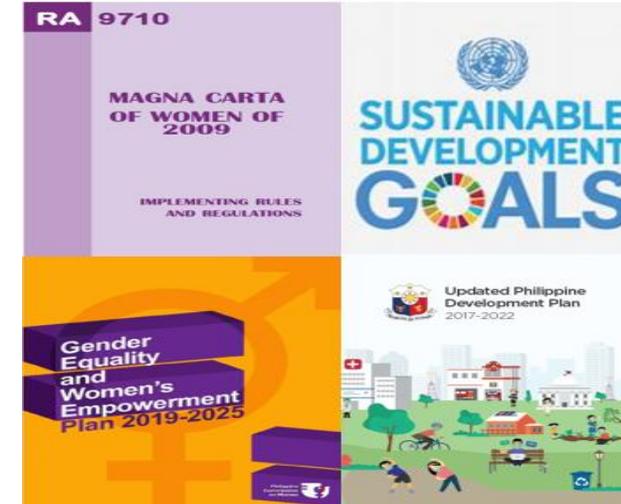


Rationale and Context of the Audit of GAD Funds and PAPs

Rationale and Context

1. RA No. 9710 - August 14, 2009 (Magna Carta for Women)

- **COA Memo No. 2009-020**
(Guidelines in the Audit of GAD Funds and Activities)
- **COA Cir. No. 2014-001**
(Revised Guidelines in the Audit of GAD Funds and Activities)



Rationale and Context

2. PDP-GEWE Plan-SDGs 5 and 16

- COA Memo No. 2022-004
(GAD Audit Guide)



Rationale and Context

3. RECENT DEVELOPMENTS IN AUDITING STANDARDS, POLICIES, PROCEDURES AND PROCESSES

- **COA Cir. No. 2025-001**
(Revised Guidelines)



What is an audit of GAD Funds?

The MCW defines “Audit of GAD Funds” as a comprehensive audit of a government agency’s policies, fund programs, activities and projects focusing on the area of gender and development to determine the economy, efficiency, and effectiveness of interventions in addressing issues.

(Section 7(B) of the IRR of RA 9710)





COA as Implementing Agency and Oversight

Roles and Responsibilities of COA as Implementing Agency and as Oversight



SAI-COA is conducting audits that contribute to gender equality

SAI –COA is conducting CAPACITY BUILDING both for its Auditors and Auditees

SAI-COA leads by example by becoming gender-responsive organization





Audit of GAD Funds and Programs

Section 36, RA 9710

The 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.



General Appropriations Act 2025

Sec. 32. Programs and Projects Related to Gender and Development

All agencies of the government shall formulate a Gender and Development (GAD) Plan designed to address gender issues within their concerned sectors or mandate

GAD Plan shall be integrated in the regular activities of the agencies, which shall be at least five percent (5%) of their budgets.





COA Circular No. 2025-001

Revised Guidelines in the Audit of Gender and Development (GAD) Funds and Programs/Activities/Projects (PAPs) of Government Agencies

COMMITTEE ON AUDIT AND GENDER ISSUE ANALYSIS



GAD is a Mandatory Audit Area –

- **Financial and Compliance Audits of GAD funds and PAPs**
- **Performance Audits of GAD funds and PAPs**
 - **Agency-based**
 - **Government-wide and Sectoral Performance Audit**

GAD is a Mandatory Audit Area-

- **Fraud Audit**
- **Citizen Participatory Audit**
- **Audit of ODA**
(Official Development Assistance-funded projects)



RESPONSIBILITIES OF THE AUDITED AGENCY



RESPONSIBILITIES OF THE AUDITED AGENCY



Sign appropriate issuances to institutionalize the creation of GAD Focal Point System (GFPS) and submit the same to the audit team concerned within five (5) days upon its issuance;



RESPONSIBILITIES OF THE AUDITED AGENCY

Sign appropriate issuances to institutionalize the creation of GFPS and submit the same to the audit team concerned within five (5) days upon its issuance



Use the GFPS Functionality Assessment Tool (FAT) in periodically assessing the level of functionality of the GFPS

(PCW Circular No. 2022-02)



RESPONSIBILITIES OF THE AUDITED AGENCY

Sign appropriate issuances to institutionalize the creation of GFPS and submit the same to the audit team concerned within five (5) days upon its issuance

Use the GFPS Functionality Assessment Tool (FAT) in periodically assessing the level of functionality of the GFPS



Issue, if necessary, an office memorandum for the preparation of GAD Agenda.



RESPONSIBILITIES OF THE AUDITED AGENCY

Sign appropriate issuances to institutionalize the creation of GFPS and submit the same to the audit team concerned within five (5) days upon its issuance

Use the GFPS Functionality Assessment Tool (FAT) in periodically assessing the level of functionality of the GFPS

Issue, if necessary, an office memorandum for the preparation of GAD Agenda



Conduct Gender Analysis to determine the gender issues or gender mandates that the agency should address



RESPONSIBILITIES OF THE AUDITED AGENCY



Develop and maintain a GAD Database containing GAD information to include gender statistics, and age and sex-disaggregated data systematically produced/gathered, and regularly updated to serve as inputs or bases for planning, programming, and policy formulation



RESPONSIBILITIES OF THE AUDITED AGENCY

Develop and maintain a GAD Database containing GAD information to include gender statistics, and age and sex-disaggregated data systematically produced/gathered, and regularly updated to serve as inputs or bases for planning, programming, and policy formulation



Establish Responsibility Centers (RCs) and RC Codes for GAD
(COA Circular No. 2021-008)



RESPONSIBILITIES OF THE AUDITED AGENCY

Develop and maintain a GAD Database containing GAD information to include gender statistics, and age and sex-disaggregated data systematically produced/gathered, and regularly updated to serve as inputs or bases for planning, programming, and policy formulation

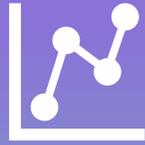
Establish Responsibility Centers (RCs) and RC Codes for GAD



Prepare and submit the GAD Plan and Budget (GPB);



RESPONSIBILITIES OF THE AUDITED AGENCY



Allocate at least 5% of the total budget appropriations authorized under the annual GAA for NGAs, Corporate Operating Budget (COB) for GCs, and local budget appropriations for LGUs for GAD

- The GPB shall be drawn from the following expenditure classifications:

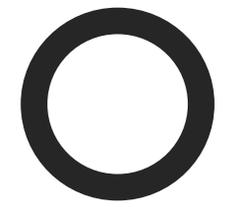
Personnel Services

**Maintenance and Other
Operating Expenses**

Capital Outlay

RESPONSIBILITIES OF THE AUDITED AGENCY

Prepare and submit the GAD AR



Develop and submit the progress report and end-term report on the GAD Agenda, a copy of which shall be submitted to the audit teams concerned



RESPONSIBILITIES OF THE AUDIT TEAM



FINANCIAL AND COMPLIANCE AUDITS

Audit of GAD funds and PAPs shall always be a priority area in the conduct of the regular audits of NGAs, GCs, and LGUs.



AUDIT CONSIDERATIONS:

- **GAD-related policies on gender mainstreaming and PAPs in the audited agency originate from the GFPS**
- **Agency uses the GFPS Functionality Assessment Tool (FAT) in assessing the level of the functionality of their GFPS**
- **GAD Agenda serves as the agency's strategic framework and plan on gender mainstreaming and achieving Gender Equality and Women's Empowerment (GEWE) in government operations**



AUDIT CONSIDERATIONS:

- **Conduct of gender analysis to determine the gender issues or mandates that the agency wishes to address**
- **Periodic assessment of the level of gender mainstreaming efforts through the enhanced Gender Mainstreaming Evaluation Framework (GMEF) tool**



AUDIT CONSIDERATIONS:

- **GAD Database which contains gender statistics, and age- and sex-disaggregated data that have been systematically produced/gathered, and regularly updated**
- **Assignment of RCs and RC Codes for GAD**
- **GPB of NGAs and GCs reviewed and endorsed by the PCW; or the DILG for LGUs**



AUDIT CONSIDERATIONS:

- **Allocation for the implementation of the identified PAPs of at least 5% of the total budget of the agency in the annual GAAs for NGAs, the annual COB for GCs, or budget ordinance for LGUs**
- **PAPs are correctly attributed to GAD using the Harmonized Gender and Development Guidelines tool**



AUDIT CONSIDERATIONS:

- **LGUs establish a VAW Desk to ensure that VAW cases are fully addressed in a gender-responsive manner and develop a GAD Code which shall also serve as a basis for identifying PAPs on GAD**



AUDIT CONSIDERATIONS:

- **PAPs have achieved the GAD goals, objectives, targets, and performance indicators**
- **Determine the challenges agencies encountered in implementing the PAPs, and the causes, and formulate recommendations**

PERFORMANCE AUDIT

- Conducted by the audit teams from the Performance Audit Office of the COA, or by other audit teams designated to conduct performance audits from other audit sectors in accordance with the COA Performance Audit Manual.
- Performance audits shall incorporate GAD-related topics or PAPs included in the GAD Performance Audit Portfolio to be prioritized in the audit.



FRAUD AUDIT

Fraud audit may be conducted if there is an indication of fraud committed by NGAs, GCs, and LGUs in the implementation of GAD-related PAPs as determined by the audit teams concerned.



AUDIT OF ODA-FUNDED PROJECTS

- In the audit of ODA-funded projects, whether included or excluded in the annual GAA, the audit teams concerned shall verify if the gender-responsive programs **equivalent to five percent (5%) to thirty percent (30%) of the ODA funds have been implemented properly by the NGAs, GCs, or LGUs.**



AUDIT OF ODA-FUNDED PROJECTS

- The audit results shall be incorporated in the Annual Consolidated Audit Report on ODA-Funded Programs and Projects under the sub-heading “Gender and Development.”**



Common Audit Findings/Observations on GAD



A. On the preparation and submission of GPB

- **No GPB prepared**
- **GPB not submitted to PCW for endorsement**
- **GPB not approved by agency head**
- **Copy of PCW-endorsed GPB not submitted to the Auditor/ submitted after the audit period**

B. On the preparation and submission of GAD AR

- **No GAD AR prepared**
- **GAD AR prepared but not submitted to PCW**
- **GAD AR not submitted to the COA Auditor**

C. On the Creation of GAD Focal Point System (GFPS)

- **No constituted GFPS**
- **GFPS created not in accordance with the MCW**
- **GFPS created not functioning/inactive**

D. On the Utilization of GAD Funds

- **GAD Budget less than 5% of total appropriations**
- **GPB not implemented/partially implemented**
- **Programs, projects and activities (PPAs) implemented not in accordance with the GPB**



D. On the Utilization of GAD Funds

- **PPAs not supportive of gender issues of the agency**
- **GAD Funds unutilized/underutilized**

E. On the Establishment and Maintenance of GAD Database

- **No sex disaggregated data on file (GAD Database)**
- **Insufficient GAD Database**
- **With sex disaggregated data but no gender analysis**
- **Gender analysis not conducted**

F. Other Audit Observations

- **No GAD Code**
- **No VAW Desk**
- **No GAD Monitoring and Evaluation System**



Communicating Audit Results



1. AUDIT OBSERVATION MEMORANDUM

- Non compliance with existing policies/regulations on GAD



2. NOTICE OF SUSPENSION

- incomplete documentation
- needs relevant information

3. NOTICE OF DISALLOWANCE

- irregular expenditures
- unnecessary expenditures
- excessive expenditures
- extravagant expenditures
- unconscionable expenditures



4. AUDIT REPORTS

- Annual Audit Report (AAR)
- Management Letter (ML)
- Consolidated AAR (CAAR)
- Consolidated ML (CML)



5. ANNUAL FINANCIAL REPORT

- **AFR on NGAs**
- **AFR on GCs**
- **AFR on LGUs**



6. AUDIT PERFORMANCE SUMMARY REPORT ON THE AUDIT OF GAD

- **APSR – NGAs**
- **APSR-LGUs**
- **APSR - GCs**



GENDER AND DEVELOPMENT GENDER EQUALITY MAINSTREAMING TOWARDS NATION BUILDING

