

**RESOLUTION**

**No. :** 2020-034

**Date :** December 2, 2020

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**SUBJECT: Authority of COA Auditors to Access Information and Communication Systems, Electronic Data Messages and Source Documents of the Audited Entities Relevant to the Conduct of Audit**

**WHEREAS**, the 1987 Philippine Constitution vests the Commission on Audit (COA) the power, authority, and duty to examine, audit, and settle all accounts, as well as the exclusive authority to define the scope of its audit and examinations, and establish auditing techniques and methods required thereof among others;

**WHEREAS**, Chapter 2, Section 25(4) of the Presidential Decree No. 1445, or the Government Auditing Code of the Philippines, likewise mandates COA to promulgate auditing and accounting rules and regulations;

**WHEREAS**, COA recognizes the inevitable use and dependence of audited entities on computerized systems to perform their operations, the need to ensure that appropriate controls are existing and effective in such system as deterrent to commission of fraud and irregularities, and the need to establish specialized audit techniques and methodologies for the conduct of audit and examination of the same;

**WHEREAS**, to effectively discharge the mandated responsibility of COA in safeguarding the government assets and to effectively perform audit procedure in this age of 4<sup>th</sup> Industrial Revolution, the Information Technology Audit Office, created under COA Resolution No. 2015-018 dated April 17, 2015, was primarily tasked to conduct information systems audit on government entities with computerized environment, as well as assist in the formulation of policies, standards, and guidelines on the performance of Information Technology Audit;

**WHEREAS**, with the passage of the Republic Act No. 10173 dated August 15, 2012, otherwise known as the Data Privacy Act of 2012, there were instances when COA auditors were precluded by its auditees to access and perform the evaluation of the systems and its databases, especially those whose system development projects were contracted out;

**WHEREAS**, there is a need to develop guidelines on access of COA auditors to computerized systems and electronic documents of audited entities, with adherence to the existing laws, rules and regulations;

**NOW, THEREFORE**, the Commission Proper **RESOLVES, AS IT DOES HEREBY RESOLVE**, to affirm the authority of COA auditors to access information and communication systems, electronic data messages and source documents of the audited entities as far as necessary to achieve the identified audit objectives.

**RESOLVED FURTHER**, the implementing guidelines shall be issued within 30 days from the effectivity of this Resolution.

This Resolution shall take effect immediately.

Adopted this 2<sup>nd</sup> day of December 2020, at Quezon City, Philippines.

**(SGD.) MICHAEL G. AGUINALDO**  
Chairperson

**(SGD.) ROLAND C. PONDOC**  
Commissioner