

Republic of the Philippines
COMMISSION ON AUDIT
Quezon City

March 15, 2025

COA CIRCULAR

No. 01, s 2024

To : Ralph Nebrida
 Deither BALboa

From: John Jhon III

Chairperson, Commission on Audit

You are instructed to submit your proposed financial and audit plans for FY 2025, following these guidelines:

1. **Budget Allocation:** Ensure that proposals align with the budget allocated for financial operations and auditing as determined by the COA Financial and Compliance Office.
2. **Deadline:** Submit proposals no later than **March 30, 2025**. Late submissions will not be accepted.
3. **Priorities:** Focus proposals on:
 - Compliance with Government Financial Reporting Standards
 - Improvement of Internal Audit Mechanisms
 - Implementation of Anti-Fraud and Transparency Initiatives
4. **Requirements:** Provide a detailed audit plan, financial statement breakdown, and justification for each proposed initiative.

Failure to comply will result in exclusion from the FY 2025 COA funding and audit programs. For any clarifications, contact the COA Financial and Compliance Office.

For your guidance.


JOHN JHON III

Chairperson, Commission on Higher Education