

TOURISM PROMOTIONS BOARD
TIME BOUND ACTION PLAN IN ADDRESSING AUDIT OBSERVATION MEMORANDA, NOTICE OF SUSPENSION
AND DISALLOWANCES

PARTICULARS	RESPONSIBLE DEPARTMENT	DEADLINE
Audit Observation Memoranda (AOM)		
Receive the Audit Observation Memorandum (AOM) addressed to the Head of Agency, and to the attention of the Chief Accountant for comments, response and submission of the required documents.	Office of the Chief Operating Officer Accounting Division	One (1) working day after receipt
Refer the AOM to department concerned/ persons responsible for the response or submission of documents/information required by COA.	Accounting Division	One (1) working day from the receipt of AOM
Prepare response and the documents required by COA.	Department concerned	Two (2) working days after receipt of AOM
Refer the draft AOM response to Legal Office/r if legal advice is deemed necessary. Evaluate the finalize response to the AOM and return it to the department requesting legal advice.	Department concerned Legal office /r Legal Office/r The Accounting Division endorses the reply of the Department /person concerned to the Commission on Audit for evaluation.	One (1) working day after the receipt One (1) working day from the receipt of draft AOM response
Forward the response to the Head of Agency/Office of the Chief Operating Officer for approval/ signature.	Department concerned Office of the Chief Operating Officer	One (1) working day from the finalization of Management response
Upon approval, department concerned forward the response to the Accounting Division for endorsement to COA.	Department concerned/person responsible	One (1) working day from the receipt of approved Management response

*The AOM shall be replied to within fifteen(15) calendar days from receipt thereof

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PARTICULARS	RESPONSIBLE DEPARTMENT	DEADLINE
Notice of Suspension (NS)		
Receive the Notice of Suspension (NS) issued by COA Auditor addressed to the Head of Agency and the Chief Accountant.	Accounting Division	
Notify and furnish the Notice of Suspension to the Department concerned / person responsible for the settlement of NS.	Accounting Division	One (1) working day upon receipt of NS
Prepare and submit to COA the justification/explanation and/or documents required under an NS.	Department concerned /person responsible	Within a month from the date of receipt of ND. Suspension shall be settled within ninety (90) calendar days from receipt by the person responsible.
Notice of Disallowance (ND)		
Receive the Notice of Suspension (ND) issued by COA Auditor addressed to the Head of Agency and the Chief Accountant.	Accounting Division	
Notify and furnish the Notice of Suspension to the Department concerned / person responsible for the settlement of Disallowance.	Accounting Division	One (1) working day upon receipt of ND
Should an appeal be filed, refer the ND to the Legal Office/r	Accounting Division Legal Office/r	One (1) working day after receipt
File an appeal to COA	Legal Office	Within a month from the date of receipt of ND. Disallowance shall be settled within six (6) months from the receipt of ND of the person responsible

Reference : COA Circular No. 2009-006 dated September 15, 2009