



COA MANUAL:
Standards and Policies of the Commission on
Audit

ARTICLE I INTRODUCTORY PROVISIONS

Section 1. *Title.*— These rules shall be known as the Standards and Policies of the Commission on Audit.

Section 2. *Applicability.*— The rules set forth shall govern all the pleadings and practices in the Commission on Audit, including the powers of the Commission and the Commissioners, committee regulations, and audit practices and procedure.

Section 3. *Construction.*— These rules shall be construed in order to effectively and appropriately carry out the powers, authority, functions and duties of the Commission on Audit as provided in this manual and in the University Student Government Constitution.

Section 4. *Definitions.*— The following words, whenever used in this standard, shall have the following indicated meaning, unless, otherwise, the Commissioners provide an interpretation and/or justification in its usage:

- a. Accounts - the bookkeeping records, including journals, ledgers, vouchers, and other supporting documents maintained and obtained by a Government unit; a detailed statement of items of debits and credits
- b. Audit Papers - consists of the audit documents and work schedules obtained and maintained by the Commission
- c. Chair or Chairman - the Chairman of the Commission on Audit or the Officer-in charge of the Commission
- d. Chief Auditor - the head of an auditing unit of each of the Colleges in the university
- e. Commission - the Commission on Audit (COA)
- f. Commissioner - a Commissioner of the Commission on Audit
- g. Government unit - any college and batch government, commission, or executive office of the University Student Government (USG)
- h. Highly technical or confidential audit engagement - the audit of any Government unit, USG officer and/or staff accused of misappropriating funds the USG.
- i. Managing Directors- refers to the head of the Publicity team or the Documentations team
- j. Manual – refers to the COA Manual, “Standards and Policies of the Commission on Audit.” May be also referred to as “Rules” and/or “Code”
- k. Opinion- refers to the two types of audit opinions that shall be issued together with the audit reports. These can be qualified or unqualified
- l. Statement of Student Government Responsibility- this is the statement that will be issued by the President and Treasurer of the University Student Government before an audit will be conducted.
- m. Vice Chairman for Administration- the Commissioner in-charge of the secretarial and treasury function of the Commission
- n. Vice Chairman for Audit- the Commissioner the in-charge of the audit function of the Commission

ARTICLE II ORGANIZATIONAL STRUCTURE OF THE COMMISSION

Section 1. *Committees.*— The Commission on Audit shall be comprised of the Audit Team, Documentations Team, Publicity Team, and Executive Team.

Section 2. *Audit Team.*— The audit team shall be comprised of Chief Auditors and Auditors. There will be one Chief Auditor per college, and 3-5 auditors per college. The Chairman and the Vice Chairman for Audit are its presiding officers.

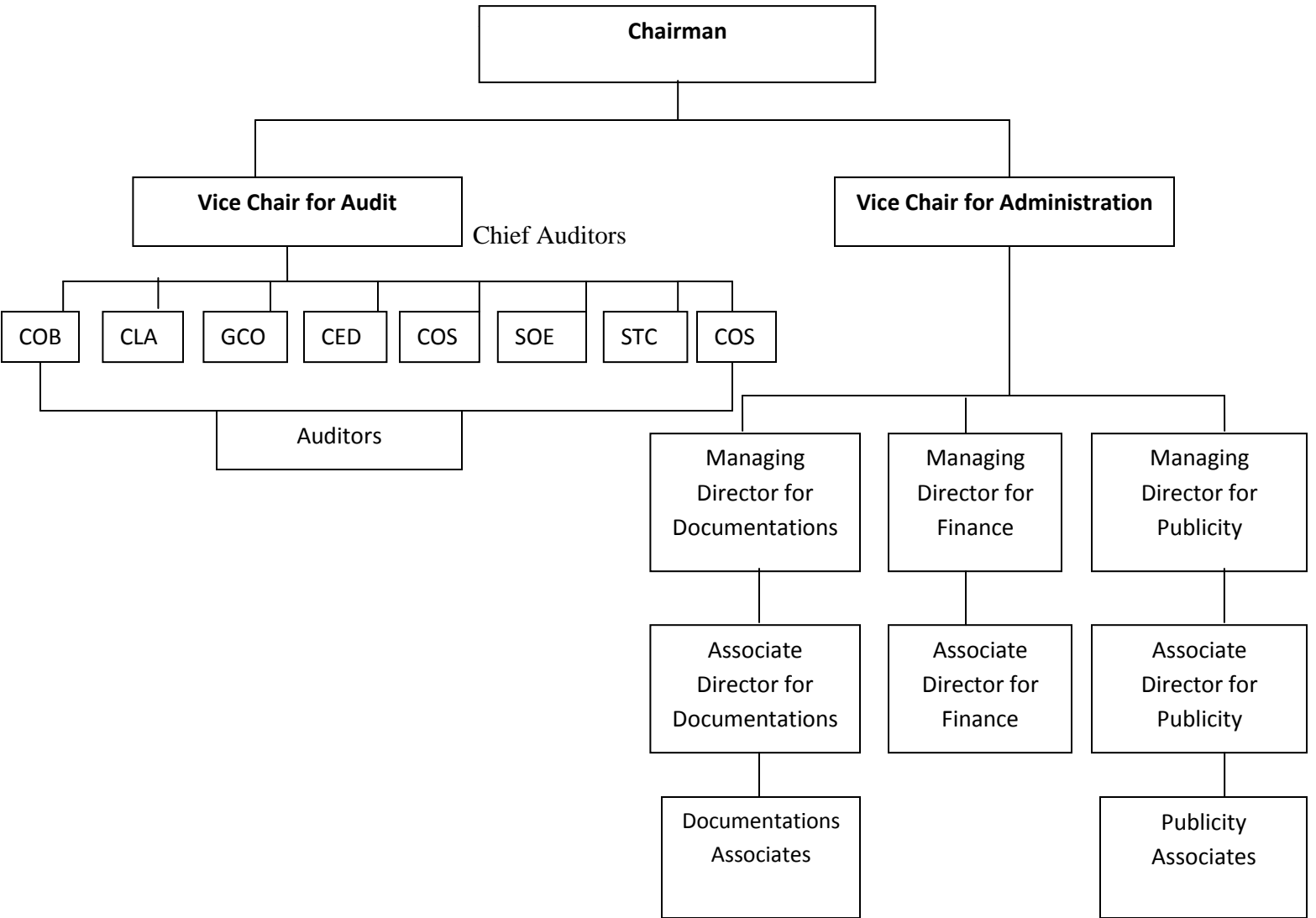
Section 3. *Documentations Team.*— The documentations team shall consist of the Managing Director for Documentation, Associate Director for Documentations and Documentation Associates. The Chairman and the Vice Chairman for Administrations are the presiding officers.

Section 4. *Publicity Team.*— The publicity team shall consist of the Managing Director for Publicity, Associate Director for Publicity and Associate Publicity Officers. The Chairman and the Vice Chairman for Administrations are the presiding officers.

Section 5. *Executive Team.*— The executive team shall consist of the Chairman, the Vice Chairman for Audit, and Vice Chairman for Administration.

Section 6. *Finance Team.*—The finance teashall consist of the Managing Director for Finance and Associate Director for Finance. The Chairman and the Vice Chairman for Administrations are the presiding officers.

ORGANIZATIONAL CHART



ARTICLE III
JURISDICTION AND POWERS OF THE COMMISSION ON AUDIT

Section 1. *General Jurisdiction.* – The Commission on Audit shall have the power, authority, and duty to examine and audit all accounts pertaining to the receipt or disbursement of funds and resources pertaining to any University Student Government unit.

The Commission shall have an independent authority to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations.

Section 2. *Other Powers of the Commission.* – The following are included as jurisdiction and powers of the commission:

- a. Determination of internal policies, promulgation of rules and regulations, and prescription of standards governing the performance by the Commission of its powers and functions;
- b. Audit of the books, records and accounts of any Government unit as deemed necessary by law, by the Commission or the student body;
- c. Power to require the submission of papers and documents relative to obligations of the government unit;
- d. Checking and audit of all property or supplies of the USG;
- e. Coordinate with and report to the judicial body as regards any statutory obligations or fraud found during the course of the audit.
- f. Monitor and control the financial transactions of the Government unit, in cases of discovered misappropriation and fraudulent acts; and
- g. Prevention and disallowance of irregular, unnecessary or excessive expenditures, or uses of the funds and/or properties of the USG.

ARTICLE IV**DECLARATION OF THE POWERS AND FUNCTIONS OF THE COMMISSIONERS**

Section 1. *The Powers of the Commissioners.*— The commissioners shall provide for the interpretation of the rules stated herein and decide on the issues related with the internal governance and procedures affecting the commission.

Section 2. *The Powers and Functions of the Chairman as the Chief Executive Officer.*— The Chairman shall (1) control and supervise the general administration of the Commission, (2) direct and manage the implementation and execution of policies, standards, rules and regulations promulgated by the Commission, and (3) control and supervise the audit of highly technical or confidential transactions or accounts of any government unit.

Section 3. *Other Powers of the Chairman.*— The Chairman of the Commission shall have the following powers:

- a. Facilitate the resolution of internal governance problems;
- b. Assign administrative functions, set forth in Article IV Section 2 of this manual, to the other two Commissioners;
- c. Preserve and facilitate the order during Commission meetings;
- d. Decide on questions by any member of the commission;
- e. Sign written orders executed by the Commission;
- f. Certify audit reports and documents prepared by the Commission;
- g. Approve the documents of the Commission;
- h. Represent the Commission on Audit; and
- i. Exercise other powers vested upon by **the three (3)** Commissioners.

Section 4. *The Powers and Functions of the Vice chairmans.* — The other two Commissioners shall have the following powers and functions:

- a. To attend, participate in the deliberations of, and vote during Commission meetings;
- b. To recommend to the Chairman the inclusion in the agenda of any case or matter deemed appropriate in the performance of his function;
- c. To sign written orders and resolutions assigned to them by the Chairman for study and review.
- d. To certify audit reports and documentations prepared by the Commission; and
- e. To exercise such other powers as vested upon him by USG Constitution, by these rules or by the Chairman.

ARTICLE V DECLARATION OF COMMITTEE FUNCTIONS

Section 1. *Coverage.*— The sections under Article V shall discuss the functions of the different committees in the Commission on Audit, as there are other provisions in this manual that separately discusses the functions of the Chairman, Vice Chairman for Audit, and Vice Chairman for Administration.

Section 2. *Audit Team.*— The Audit Team shall have the following functions:

- a. Audit the financial activities of the USG;
- b. Assess the internal control management in each of the USG units; and
- c. Execute the audit practices and regulations stated in the Article IX of this manual.
- d. Perform the specific audit procedures stated in the Article X of this manual.

Section 3. *Documentations Team.* — The Documentations Team shall have the following functions:

- a. Collect and request audit and other documents, required by the Commissioners and/or by the Chief Auditors, from the Office of the Treasurer (OTREAS) and, if deemed necessary, from the specific USG units under audit.
- b. Submit the necessary documentations required by other USG units
- c. Organize and maintain audit and other necessary documents.
- d. Monitor the compliance of the members to the residency requirement.
- e. Transcribe the audit reports and audit opinions for each term-end audit engagement.
- f. **Manage MLS account of Commission on Audit.**

Section 4. *Publicity Team.*— The Publicity Team shall have the following functions:

- a. Handle the dissemination of internal information, such as meeting and audit schedules, and other announcements from the Commissioner, Chief Auditors, and Managing Directors, to the Commission on Audit.
- b. Facilitate the announcement and publicity of the results of each term-end and yearly audit to the entire student body.
- c. Handle the planning of team building activities of the Commission.
- d. Design and implement the recruitment posters, document templates and other publicity materials needed by the Commission or requested by the Commissioners.
- e. Design the official logo of the Commission on Audit.

Section 5. *Finance Team.* — The Finance Team shall have the following functions:

- a. Facilitate the disbursements of funds within the Commission.
- b. Monitor the office supplies of the Commission.
- c. Manage all the finance matters of the Commission.

ARTICLE VI DECLARATION OF THE FUNCTIONS OF THE MEMBERS

Section 1. *Chief Auditors.* – The following are the functions of the Chief Auditors:

- a. Spearhead the conduct of audit activities of each college government in the university assigned by the Commissioners; and
- b. Help the Commissioners in auditing the executive offices, and other highly technical and confidential audit engagements, if any.

Section 2. *Auditors.* – The following are the functions of the Auditors:

- a. The Auditors are engaged in auditing the college government in the university assigned to them by the Commissioners.
- b. Help the Chief Auditors in carrying out the different audit functions in their respective colleges.

Section 3. *Managing Director for Documentations.* – The Managing Director for Documentations is assigned by the Commissioners to spearhead in conducting the aforementioned documentations activities of the Commission.

Section 4. *Associate Director for Documentations.* – The Associate Director for Documentations provides assistance to the Managing Director for Documentations.

Section 5. *Documentations Associates.* – The Documentations Associates aid in the undertaking of the different functions of the Documentations Team.

Section 6. *Managing Director for Publicity.* – The Managing Director for Publicity is assigned by the Commissioners to spearhead in conducting the publicity activities of the Commission.

Section 7. *Associate Publicity Officers.* – The Associate Publicity Officers provides assistance to the Managing Director for Publicity.

Section 8. *Managing Director for Finance.* – The Managing Director for Finance is assigned by the Commissioners to spearhead in managing the finance aspects of the Commission.

Section 9. *Associate Director for Finance.* – The Associate Director for Finance provides assistance to the Managing Director for Finance.

ARTICLE VII QUALIFICATION OF THE COMMISSIONERS

Section 1. *Coverage.* – The following requirements, as stated in the following sections of Article VII of this manual, must be conformed to in order to serve as Commissioner of the Commission on Audit:

Section 2. *Term of Service.* – They must be able to serve and perform their duties as Commissioner for one (1) complete academic year—beginning in the first trimester and ending in the third trimester. He/she must have three (3) terms left during the time of his/her application.

Section 3. *Affiliations.*— They must not hold any appointed and/or elected position/s in any USG unit. Further, he/she must not have been a candidate for any position in the election preceding his/her appointment.

Section 4. *Audit Knowledge.* – They must have basic auditing knowledge to be determined by a screening process, which shall be known as the Audit Board Examination, to be conducted by the appointing officers in coordination with the outgoing COA Commissioners.

The Audit Board Examination shall be prepared by the outgoing COA Commissioners, and must be approved by a Certified Public Accountant. The passing mark for the examination is 75%.

Section 5. *COA Chairman.*— Any applicant applying to become the Chairman for the COA shall have one (1) year audit experience in the Commission on Audit and/or Office of the Treasurer.

ARTICLE VIII QUALIFICATION OF THE MEMBERS

Section 1. *Chief Auditors.* – The Chief Auditors, to enable admission to the Commission, shall conform to the following requirements:

- a. Must have a Cumulative Grade Point Average of 2.000.
- b. Must get at least 70% in the COA Qualifying Examinations.
- c. Must have an audit experience either from the Commission or any auditing firm.
- d. Must be able to serve for one school year.
- e. Must not be affiliated with any USG unit.
- f. Must undergo the interview process that shall be administered by the Commissioners.

Section 2. *Auditors.* – The Auditors must meet the following qualifications required for the position:

- a. Must have a Cumulative Grade Point Average of 2.000.
- b. Must get at least 70% in the COA Qualifying Examinations.
- c. Must be able serve for one school year.
- d. Must not be affiliated with any USG unit.

Section 3. *Managing Director for Documentations.* – The Managing Director for Documentations shall meet the following criteria:

- a. Must be able to serve for one school year.
- b. Must undergo the interview process that shall be administered by the Commissioners.
- c. Preferably have an experience in handling documentations activities.
- d. Must be approved by the majority of the Commissioners for his/her appointment.

Section 4. *Associate Director for Documentations.* – The Associate Director for Documentations shall meet the following requirements

- a. Must be able serve for one school year.
- b. Must undergo the interview process that shall be administered by the Managing Director for Documentations.
- c. Must be approved by the majority of the Commissioners for his/her appointment.
- d. To be approved my Managing Director for Documentation upon his/her discretion.

Section 5. *Documentations Associates.* – The Documentations associates shall qualify by meeting the following requirements:

- a. Must be able to serve for one school year.
- b. Must undergo the interview process that shall be administered by the Managing Director for Documentations.
- c. To be approved my Managing Director for Documentation upon his/her discretion.

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Section 6. *Managing Director for Publicity.* – The Managing Director for Publicity must meet the following requirements in order to qualify for the position:

- a. Must be able to serve for one school year.
- b. Must present their portfolio of digital works to the Commissioners.
- c. Must be good or knowledgeable in using Photoshop, Flash, and other publicity-related software.
- d. Preferably with experience in conducting publicity activities.
- e. Must undergo the interview process that shall be administered by the Commissioners.
- f. Must be approved by the majority of the Commissioners for his/her appointment.

Section 7. *Associate Director for Publicity.* – The Associate Director for Publicity shall meet the following requirements

- a. Must be able to serve for one school year.
- b. Must present their portfolio of digital works to the Managing Director for Publicity.
- c. Must be good or knowledgeable in using Photoshop, Flash, and other publicity-related software.
- d. Must undergo the interview process that shall be administered by the Managing Director for Publicity and the Commissioners.
- e. Must be approved by the majority of the Commissioners for his/her appointment.

Section 7. *Associate Publicity Officers.* The Associate Publicity Officers shall meet the following requirements in order to qualify for the position:

- a. Must be able to serve for one school year.
- b. Must undergo the interview process that shall be administered by the Publicity Manager.
- c. To be approved by the Managing Director for Publicity upon his/her discretion.

Section 8. *Managing Director for Finance.* – The Managing Director for Finance

- a. Must be able to serve for one school year.
- b. Must undergo the interview process that shall be administered by the Commissioners.
- c. Preferably have an experience in handling financial matters.
- d. Must be approved by the majority of the Commissioners for his/her appointment.

Section 9. *Associate Director for Finance.* The Associate Director for Finance shall meet the following requirements:

- a. Must be able to serve for one school year.
- b. Must undergo the interview process that shall be administered by the Managing Director for Finance and the Commissioners.
- c. Preferably have an experience in handling financial matters.
- d. Must be approved by the majority of the Commissioners for his/her appointment.

ARTICLE IX
AUDIT PRACTICES AND REGULATIONS

Section 1. *Audit Orientation.* – A pre-audit orientation shall be conducted by the Advisory Team to discuss the intricate matters, which shall be subject to the approval of the Vice Chairman for Audit and the Chairman to be implemented during the audit.

Additionally, a post-audit orientation will also be held to evaluate the audit for the previous term. This shall be facilitated by the Advisory Team and the Commissioners.

Attendance to the Audit Orientations is required to all the Members of the Commission and to the Commissioners.

Section 2. *Types of Audits.* – The Commission is to perform two types of audits in a trimester, interim audit and term-end audit.

Interim Audits are to be undertaken by the Commission any time of the trimester with the proper authorization coming from the Vice Chairman for Audit and the Chairman.

Section 3. *Audit Period.* – The Commission shall audit the government units starting the second week of the following term. Moreover, the auditors are to perform interim audit of the account balances, inventory and physical properties any time of the term.

Section 4. *Audit Documents.* – The Auditors shall obtain the following documents from the Government units being audited primarily through the OTREAS; however these can also be obtained from other USG units, if it is deemed necessary:

- a. Books of Records, i.e. journals and ledgers, or any equivalent records such as computerized track records of funds received, expenses made, and financial records of each events or activities organized, if available;
- b. Income Statement, both the hard and soft copy;
- c. Photocopy of the Supporting Documents such as receipts, vouchers and reports; however, the original copy may be asked if it is deemed necessary;
- d. Statement of Government Unit's Responsibility; and
- e. Other documents deemed necessary by the auditors, with the appropriate endorsement of the Vice Chairman for Audit and the Chairman.
- f. Cash on hand should have receipt when asked by COA

Section 5. *Request for Evidences.* – The Documentations Team of the Commission on Audit shall send a Letter of Request for Documents to the OTREAS, noted by the Chairman, three days immediately after the start of the activity ban. Subsequent Letter of Request may also be sent to the OTREAS and other USG units anytime during the audit periods.

Section 6. *Collection of Evidences.* – Unless there is a request for documents, that is, for interim audit purposes, the Audit Documents shall be submitted by the OTREAS and other requested Government units to the Managing Director for Documentations of the Commission on Audit within two weeks after the final exams week of each term.

For the documents requested during the audit period, the requested USG unit must submit the requested file within one week from the date of the Letter of Request.

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Section 7. *Audit Processes.*— The auditors are expected to perform tests of internal control and substantive procedures in aid of a more reliable audit.

Section 8. *Audit Reports.*— The Commission is to prepare four reports for an academic year. This will include three Trimestral Reports and an Annual Report.

In the case of Trimestral Reports, there shall be reports for each batch government and a consolidated financial report for the college government. For the Annual report, it shall be one consolidated annual report of the entire University Student Government. Included in these reports are the audit opinions of the Commission with regard the financial position and performance of the Government units and the entire USG. The audit opinions may be qualified or unqualified. The kind of audit opinion that will be issued will be based on the standard and regulation stated in the Philippine Standards on Auditing.

Audit Reports shall bear the signature of the Chairman of the Commission.

Section 9. *Dissemination of Report.*— Four copies of the Audit Reports shall be disseminated. Three of these reports shall be addressed to the President of the Student Government, Chief Legislator, and the Chief Magistrate; each shall receive one copy. The fourth copy shall be kept by the Commission on Audit for documentation purposes.

The student body will be provided with a summary report as regards the audit. It will be circulated through the student publications, *The Lasallian* and *Ang Pahayagang Plaridel*, and other publicity media—e.g. posters, electronic media and the like.

Section 10. *Preservation of Documents.*— The audit reports and other documentations that will be obtained and produced during the course of the audit shall be kept for five academic years.

After the five year preservation period, only the soft copies of the documents will be maintained. As for the hard copies, the Commissioners shall have the discretion either to keep these documents for archive or to shred the same.

Section 11. *Sanctions for Misappropriation and Fraud.*— Any misappropriation and fraudulent act discovered during the audit shall be endorsed by the Chairman to the Judiciary for administrative cases. As to the officer/s and/or member/s involved in the undertaking of the fraudulent act, the Chairman of the Commission on Audit may recommend their suspension or termination to the Judiciary branch. **While under investigation, the accounts of the specific government unit shall be frozen until such investigations has been completed.**

The powers of the Commission, as set forth under Article III Section 2 (f) to (g), shall be exercised in any case of discovered fraudulent activities.

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Section 12. *Non-submission of Audit Evidences.*— When the Letter of Request has been sent, failure to respond or to submit the required audit documents three days after the date of the Letter of Request shall be dealt with accordingly:

- a. A Letter of Demand shall be sent to the OTREAS and/or Government unit concerned.
- b. When there has been no response to the Letter of Demand within three days after the date stated in the aforesaid letter, a Notice of Audit Disengagement shall be sent to the Government unit concerned.
- c. Failure to respond to the Notice of Disengagement within one week from the date stated in the Letter of Demand, the Commission on Audit shall issue a Disclaimer Opinion bearing the signatures of the Vice Chairman for Audit and the Chairman.

A Disclaimer Notice shall also be coursed through the student body noting that the Government unit concerned presented incomplete audit documents or did not submit the required audit evidences, or both **which will ultimately freeze the account of the unit.**

ARTICLE X
DISCUSSION OF AUDIT PROCEDURES

Section 1. *Audit Engagement Planning.* – The engagement planning shall discuss the following:

- a. Assignment of the members of the audit team to the different Government unit;
- b. Audit program for both internal controls and substantive audit procedures; and
- c. Understanding of the audit services to be provided.

The contents and subject matters discussed during the audit engagement planning shall be confidential, and should only be known to the Commissioners and the Members.

Section 2. *Tests of Internal Controls.*– The internal controls are tested in order to:

- a. Assess the inherent, control and detection risks existing for the period under audit;
- b. Test the control environment or financial system under which the Government unit is operating.

In performing the tests of controls, the four methods shall be done: inquiry, observation, document examination and reperformance.

Section 3. *Substantive Procedures.* – The substantive procedures shall be done in order to:

- a. Detect any material misstatement in the account balances and the financial statements
- b. Gather evidences that would verify the different assertions, which includes existence, occurrence, completeness, cutoff, rights and obligations, valuation and allocation, accuracy, classification and understandability.

The following processes are included as substantive procedures in an audit:

- a. Vouching, tracing and scanning;
- b. Inspection of tangible assets;
- c. Observation;
- d. Inquiry;
- e. Confirmation;
- f. Recalculation;
- g. Reperformance; and
- h. Analytical procedures.

**ARTICLE XI
MISCELLANEOUS PROVISIONS**

Section 1. *Recruitment.*— The recruitment for Audit Team shall be done during the first and third trimesters. Unless, otherwise, the Commissioners, with the written request of Chief Auditors, deems that it is necessary to recruit auditors further.

Recruitment for the Documentations and Publicity Teams shall be done on the first trimester of the academic year. However, the recruitment process may still be done on the second and third trimesters, depending on the necessity.

Section 2. *Residency.*— The Members of the Commission shall render residency hours of at least three hours a week. The Members must sign in and out in the log book provided by the Documentations Team; failure to do so shall render the residency served void.

The Task to be performed during the residency shall be determined by the Commissioners and/or by each respective Committee heads.

Failure to render three hours of residency per week shall be subject to penalties indicated in Article XI Section 4 of this Manual.

Section 3. *Meetings.*— The Commissioners, Chief Auditors and Managing Directors may organize a meeting. In any of these meetings, Minutes of the Meeting shall be prepared to provide for proper documentation of the subject matters discussed during the said meeting.

Meetings arranged by the Chief Auditors and Managing Directors shall be attended to by at least one Commissioner, absence of the Commissioner shall render the meeting void.

The Commissioners and the Committee heads shall attend the meetings of the Commission. The other Members are highly encouraged to attend, except when the Commissioners require them to attend and participate in the meetings.

Section 4. *Violation and Penalties.*— The penalty for the violation of the rules set forth in this code, Standards and Policies of the Commission on Audit, shall be subject to the following:

1st violation: A Letter of Explanation must be submitted to the Commissioners, and an oral warning shall be given. Penalty of additional two hours of residency shall also be given and must be served in the term where the violation was committed.

2nd violation: A Letter of Explanation must be submitted to the Commissioners, and shall be communicated to the direct supervisor of the Member who committed the infraction. The type of penalty shall be decided by the Commissioners in a meeting with the supervisor and the concerned Member. The penalty must be served in the term where the violation was committed.

3rd violation: Accumulation of three violations for the academic year shall automatically render termination from the Commission.

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Accumulations will not be carried over to the succeeding academic year. Members shall begin each academic year with no violations.

The finality of the penalties shall be based on Article XI Section 12 of this Code.

Section 5. *Resolutions.*— Written internal resolutions shall be prepared for any additions or changes to the audit procedures. These resolutions shall be documented and communicated to the Commission on Audit and the Judiciary. A written resolution shall be endorsed by the Commissioners.

Section 6. *Absence in Meetings.*— In case of absence in any meetings organized by the Commissioners or Chief Auditor/s or Managing Director for Documentations or Managing Director for Publicity, a Letter of Excuse shall be submitted two days before or after the said meeting.

Two copies of the Letter of Excuse must be filed to the Vice Chairman for Administration and to the person who organized the meeting.

Unexcused absences shall be dealt with the provisions on Article XI Section 4 of this Code.

Section 7. *Leave of Absence.*— A Leave of Absence (LOA) shall be available to any Member of the Commission, provided, they have valid reasons such as academic conflicts, leave of absence from the university, major discipline case sanctioned by the Discipline Office, **health issues and death within the immediate family.**

Two copies of the Letter of Leave of Absence must be filed to the Vice Chairman for Administration, subject to the approval of the Vice Chair for Administration and the Chairman, within two weeks after the term starts. Any application for LOA shall not be accepted after the aforesaid period.

One copy of the Letter of Leave of Absence shall be filed for documentation and the other copy shall be secured by the Member who filed the LOA.

Section 8. *Resignation.*— Resignation shall be available to any Member of the Commission, provided, they have valid reasons such as academic conflicts, leave of absence from the university, major discipline case sanctioned by the Discipline Office and the like.

Two copies of the Letter of Resignation must be filed to the Vice Chairman for Administration, subject to the approval of the Vice Chair for Administration and the Chairman, within two weeks after the term starts. Any application for Resignation shall not be accepted after the aforesaid period.

One copy of the Letter of Resignation shall be filed for documentation and the other copy shall be secured by the Commissioners.

A Notice of Resignation shall be communicated by the Publicity Team to the entire Commission, so as to inform the resignation of any of the Members.

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Section 9. *Replacement.*- Any member who will be leaving during the academic year must conform to the following rules:

- a. Shall find and recommend three to five persons who will replace him two weeks before he leaves the Commission;
- b. The recommended persons shall undergo interview conducted by the Commissioners. The person replacing the leaving member will be decided by the Commissioners within one week;
- c. The chosen replacement shall be personally trained by the leaving member and/or by the Advisory team for one week ; and
- d. Any unfinished task/s shall be delegated and endorsed properly to the remaining members of the team and to his/her replacement.

Section 10. *Renewal of Service.* – This section shall apply to old members of the Commission. The Members may opt to renew their services to the Commission, provided that they still have three trimesters left in the next academic year.

Three copies of the Letter of Renewal of Service must be filed to the Vice Chairman for Administration, subject to the approval of the Commissioners, within two weeks before the school year ends.

One copy shall be kept by the Commissioners, one shall be kept by the Documentations Team and the other shall be kept by the renewing Member.

Section 11. *Finality of Decisions.*– Decisions made by the Commission is deemed final if all the Commissioners are present in the meeting, and that a majority, $2/3$ of the Commissioners, vote would be obtained. Additionally, the Chairman shall sign the Notice of Finality of Decisions that will attest to the finality and effectivity of the decision.

In case of non-attendance by any one of the Commissioners, the meeting shall not pursue.

**ARTICLE XII
AMENDMENTS**

Section 1. *Amendments or Revisions.*— Any amendments or revisions of this Code may be proposed by a majority vote of the Commissioners.

Section 2. *Ratification of Amendments.*— Any amendments or revisions under Article XII Section 1 shall be ratified by a majority vote of the members of the Legislative Assembly.

Section 3. This code shall be open for revisions and amendments once every academic year following its ratification.

Section 4. Provided that there be ratification, it shall take effect the succeeding year.

**ARTICLE XIII
TRANSITORY PROVISIONS**

Section 1. *Policies.*— All existing resolutions, codes, Rules of Internal Governance and policies consistent with this Manual shall remain operative until amended, repealed or revoked.

Section 2. *Commissioners and Members.*— The term of the Commissioners and the Members shall be extended until such time that matters pertaining to their term of office has been fulfilled.

**ARTICLE XIV
SEPARABILITY CLAUSE**

Section 1. *Separability Clause.*— If any part of these rules is declared unconstitutional, the remaining part not affected thereby shall remain valid and effective.

**ARTICLE XV
EFFECTIVITY**

Section 1. *Effectivity.*— These rules shall take effect three (3) days after the approval of the Legislative Assembly. This Manual shall remain effective until the mandates of the USG Constitution abolish the Commission on Audit.

APPROVED this _____ day of _____, _____ .

Authored by:

ROWELL MACALINO
Chairman

JESSAMINE ALVARO
Commissioner

JASMIN FAYE BORJA
Commissioner