

THE LIVED EXPERIENCE OF COA AUDITORS IN THE 2ND DISTRICT OF ILOILO

A Thesis
Presented to
Faculty of the College of Law
Central Philippine University
Iloilo City

In Partial Fulfillment
of the Requirements for the Degree
Juris Doctor (JD)

003370

By
DEXTER G. DIZON, R.N., M.P.G., J.D.

April 2018

THE LIVED EXPERIENCE OF COA AUDITORS IN THE 2ND DISTRICT OF ILOILO

DEXTER G. DIZON

This study was conducted to know the lived experiences of the Commission on Audit (COA) auditors assigned in the 2nd District of Iloilo. The study includes the determination of the problems encountered by the COA auditors in their conduct of audit and the justifications they employed in the conduct of said audit.

The researcher used qualitative research study utilizing phenomenology to examine the experiences. Purposive sampling was used in order to obtain from different COA auditors assigned in the 2nd District of Iloilo. Face to face interviews using in-depth, open-ended questions that elicited a complex, detailed understanding of the issue were conducted. The instrument used in this study was a researcher-made guide questionnaire for COA auditing practices which served as guide during the in-depth interviews.

The study shows that the COA auditors experienced political pressure, barriers to auditing, and threats to auditing which can greatly affect the manner/conduct of audit. In order to lessen the impact of said factors there should be a strong initiative from the government and the officials of the said commission to initiate to have a clear cut protocols to follow, strong political will from officials, objective guidelines and protection of the auditors from exploitation. Furthermore, there should be a strong encouragement to continue to have open communication with colleagues and supervisors and

adherence to the standard operating procedures, rules and laws pertaining to their practice