

**PERCEPTION OF GOVERNMENT AUDITORS ON THE SIGNIFICANCE
OF DEPOSITION AS AN AID FOR FAST AND SUCCESSFUL
PROSECUTION OF GRAFT AND CORRUPTION
CASES**

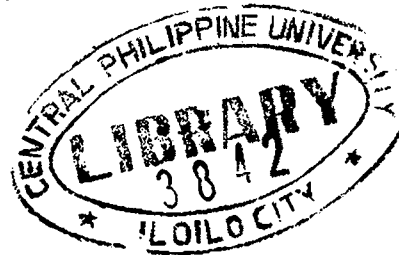
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Ro Ann Marie H. Gumban

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ABSTRACT

This study focused on assessing the perception of government auditors on the significance of deposition as an aid for quick and successful prosecution of graft and corruption cases. It sought to describe the demographics of Commission on Audit (COA) RO VI personnel according to age, gender, length of service, and position. Likewise, it identified employees' perception of the significance of deposition as a tool used for fast and successful prosecution of graft and corruption cases and determined the relationship between demographic factors and employees' perception towards deposition. Survey was the primary method used in this research. A researcher-made questionnaire validated by the research professor was used in gathering the data needed. Analyses were descriptive in nature. Frequencies and percentages were used to answer most of the survey objectives. Nonparametric tests were used to determine significant differences among groups based on age, gender, length of service and position. Results revealed that majority of the government auditors perceived positively on the significance of deposition as an aid for the fast and successful prosecution of graft and corruption cases, that it gives equal access to facts and evidence, that it prepares government auditors for both direct and cross examination at trial and

that it is an effective mode of discovery. Based on the results of the study, it is recommended that the Commission Proper must carefully study the importance and usefulness of deposition as a mode of discovery and how it would be implemented; Various Legal Regional Offices should use this mode especially if the government auditors are deemed retireable or there is a risk that they would be out of the country for quite some time; and, for the judiciary, to uphold and to encourage the use of deposition as an effective mode of discovery here in the Philippines.