# Flexible Work Arrangement (FWA) Model for the Commission On Audit Regional Office XII

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**Abstract**
This study described the experiences of the Administration and staff in the implementation of Flexible Work Arrangements (FWA) in the Commission on Audit Regional Office XII (COA XII). Qualitative Case Study Single Approach with embedded unit of analysis was employed, which included interviews of the nine (9) administrators and supervisors as well as the five (5) participants representing the audit clientele of each audit group; and focus group discussion was conducted for the nine (9) staff personnel. For COA XII, guided by its vision, mission and core values and mandate, the overarching consideration is the nationwide policies and legal issuances such as memorandum and circulars. With the interplay of the theoretical frameworks on the Lewis' theory of change, Ulrich' HR role model and Fayol's functions of management, this paper presents the FWA implementation as experienced by the Administrators and staff personnel in every phase of the implementation – (1) Planning Phase: Alignment with Policies/Directives/ Guidelines, Consultative Meetings, and Management by Objectives; (2) Implementation Phase: Structured Workplans/Strategic Task Management, Technological Integration, Clear Communication Protocols, Work-life balance strategies; (3) Feedbacking/ Monitoring Phase: Feedback Collection/Loop, Performance Tracking and Regular Check-ins, Output-focused Monitoring and Accountability; (4) Evaluation Phase: Structured evaluation process, Full digitization of government services, Linking strategic performance management systems with FWA implementation. In managing the audit clientele, the concepts that emerged include (1) open communication for provision of regular updates and value-added insights; and (2) maintaining confidentiality and professionalism thru cooperation and collaboration. There were also facilitating factors and challenges as well as coping mechanisms presented in the paper. All of which were incapsulated as baseline data in proposing the FWA model/framework as guide in ensuring work-life integration and successful implementation of flexible work arrangements in the government sector as well as in the private/non-profit organizations to contribute to the creation of a more flexible and adaptive work environment.

## Introduction
### The Problem and Its Setting
The global workforce is shifting towards flexible and remote work arrangements as organizations and employees adapt to changing work dynamics, technological advancements and modernization efforts, uncertainties brought about by pandemic crisis such as COVID-19 restrictions and lockdowns, and the occurrence of natural and man-made calamities/phenomena. The global implementation of flexible work arrangements faces several challenges, such as technological disparities *(in terms of internet connectivity, hardware availability, and digital literacy)*, cultural and legal barriers, security and data privacy concerns, management and supervision challenges, lack of trust and accountability, inequitable access to opportunities, isolation and employee well-being, communication and collaboration challenges, legal and regulatory compliance, employee preference and adaptation, and work-life boundaries. These challenges highlight the need for careful planning, strategic implementation, and ongoing support when introducing flexible work arrangements on a global scale. In prioritizing the future of work, there is the need to embrace the hybrid workplace model (Bal et al., 2023).

In the Philippine setting, the implementation of flexible work arrangements faces several distinct challenges such as: limited technological infrastructure, access to technology and equipment, cultural emphasis on face-to-face interaction, legal and regulatory complexities, traffic and commuting challenges, inequality in work opportunities, supervision and management concerns, security and data privacy, recognition of overtime and work beyond regular hours, and employee well-being and mental health. In view of the rapid technological innovations, the continuing streamlining and transformation of the work processes brought about by the globalization phenomena, institutionalization of working away from the workplace in the private sector commenced with the passage of Republic Act (RA) No. 11165 or the Telecommuting Act. The Department of Labor and Employment (DOLE) Labor Advisory No. 4 series of 2010 was issued to assist and guide employers and employees in the implementation of various flexible work arrangements in the private sector. Afterwards, DOLE issued Department Order No. 237, s. of 2022, encouraging private employers and employees to jointly adopt and implement telecommuting programs. For the government/public sector, the Civil Service Commission (CSC) issued a couple of Memorandum Circulars (MCs) on FWAs years before the COVID-19 pandemic to ease the traffic congestion problem in Metro Manila. Further, to institutionalize relevant and appropriate AWAs, CSC issued MC No. 06, s. 2022 which changed AWAs to flexible work arrangements (FWAs) and made the guidelines adaptable and responsive to manage any current or emergent situations caused either by natural or man-made calamities and to ensure performance of governmental functions and delivery of public services while protecting the health, safety, and welfare of employees at all times.

Other policy initiatives enabled and could further enhance the implementation of the FWAs were outlined in Diagram 1. Pursuant to such policies, the Commission on Audit Regional Office XII (COA XII) adopted a policy on FWA which is intended to provide adaptable and responsive work schemes for officials and employees to manage any current or emergent situations caused either by natural and man-made calamities or any other situation that may affect the delivery of COA services. Based on preliminary interview with some employees, some of the challenges experienced during the FWA implementation includes technological factors, working conditions while at home, well-being of employees *(work-life-balance boundaries)*, communication and relationship with co-employees, access to official records/relevant information, inadequate monitoring of actual work done and no streamlined evaluation process yet in place.

Research on the implementation of FWAs has expanded significantly, but there are still gaps that warrant further exploration such as the lack of insight into the HR function's input or oversight in the organizational culture, long-term impact and sustainability, hybrid work models, technological infrastructure and support, legal/regulatory considerations, and economic impact. Specifically in the government sector, some of the research gaps in this field include: Impact on Service Delivery and Public Value Creation, Employee Performance and Productivity vis-à-vis Employee Well-being, Equity and Accessibility, Managerial Skills and Training Needs, Legal and Regulatory Frameworks, Change Management and Organizational Culture, Technological Infrastructure and Accessibility, Effectiveness in Crisis Response and Business Continuity, and Long-Term Sustainability and Retention (Haque, 2023).

On this note, the Researcher sought to gain insights on the implementation of FWA in COA XII. This study aimed to describe the experiences of the participants – both the Administrators and Staff, with consideration on the specific guidelines promulgated nationwide and COA-wide, considering the challenges as well as the opportunities, with the intended output of developing a model and/or policy enhancement, aimed at providing valuable insights for organizations and policymakers.

**Literature Review**
This section presents available theoretical literature, empirical studies, review of publications, practical studies and references regarding flexible work arrangements to identify the appropriate approach for investigating the research questions.

The Changing Nature of Work and the Drivers of Change

The changing nature of work has been a gradual process influenced by various historical, technological, economic, and social factors, and responses to global challenges such as climate change, global pandemic/phenomena and the future of automation. Globalization, reevaluation of traditional office-centric work models, developments in technology, increased competition and diverse generations are contributing to changes in the workplace today. Identifying and understanding the various drivers is essential for organizations to anticipate, adapt to, and leverage change effectively. These are the factors, influences, or catalysts that initiate and propel transformations within organizations, industries, or societies which can be internal or external and can have varying degrees of impact. Some common drivers of change are technological advancement, globalization and market dynamics, economic factors, regulatory and legal changes, societal and cultural shifts, environmental sustainability concerns, competitive pressures, workforce expectation and diversity, disruptive innovations, health and safety concerns, and technological convergence. The adoption of workplace flexibility is driven by a range of factors that influence organizations to offer more adaptable and accommodating work arrangements. These drivers reflect changes in societal, technological, economic, and cultural landscapes. Driven by the advent of flexible work arrangements (FWAs), it has become a significant aspect of modern work environments. The concept of workplace flexibility centers around providing employees with options to tailor their work schedules, locations, and conditions to better align with their individual needs and the changing demands of the job. As a consequence, research on workplace flexibility is primarily pivoted on the ways through which flexibility can be generated for workers and organizations alike, and on how flexibility enables employee and organizational performance (Spreitzer et al., 2017).

Flexible Work Arrangements Implementation Considerations

The fast-paced changes in the characteristics of global workforce and the seismic trend of approaches in managing human resources are forcing organizations to look for innovative strategies of attracting and retaining talents as well as motivating employees. The provision of employee-friendly policies or Flexible work arrangements (FWAs) has been considered among these emerging innovative human resources management practices (Ansong and Boateng, 2017; Lakshmi et al., 2017). FWAs are organizational practices that help employees to decide when and where work is conducted (Allen et al., 2013). FWAs are defined as any policies, practices, formal or informal, which permit people to vary when and where work is carried out. FWAs can be arranged on an institutional basis, through for instance making HR practices available to employees (Sweet et al., 2014), but they can also be individually negotiated by employees (Rosen et al., 2013). The pre-implementation stage of flexible work arrangements (FWAs) involves crucial planning and preparation before introducing these arrangements to an organization. Several factors play a significant role in ensuring the successful implementation of FWAs. To avoid confusion, policy development in the context of flexible work arrangements (FWAs) must be crafted which should involve specific guidelines, rules, and procedures that outline how FWAs will be implemented, managed, and monitored within an organization. These policies help ensure consistency, fairness, and transparency in the implementation of FWAs. Studies emphasize that clear and well-communicated policies contribute to higher employee satisfaction and understanding of FWAs (Cappelli & Keller, 2013). As to legal compliance and risk management, research highlights the importance of policy alignment with labor laws to avoid legal challenges. One critical aspect of FWA policies is their impact on employee satisfaction. Organizations that successfully implement FWA policies experience higher levels of employee satisfaction, leading to increased retention rates and improved overall morale (Smith & Johnson, 2018). Effective communication is critical for the successful implementation of FWAs. A study highlights that a well-structured communication plan improves the understanding and acceptance of new work practices (Allen, Johnson, Kiburz & Shockley, 2013). A communication plan is a strategic approach to disseminating information about flexible work arrangements (FWAs) within an organization. It ensures that employees, managers, and stakeholders are well-informed about FWA options, processes, guidelines, and the benefits of flexible work. Cultural shift towards embracing flexible work arrangements (FWAs) often requires strong leadership support to promote and drive the change within an organization. Leadership's endorsement of FWAs sends a clear message that flexibility is valued and aligned with the organization's vision. Leadership support significantly influences the successful adoption of FWAs. Studies emphasize that leaders who champion flexibility and model its benefits create an environment where FWAs are more likely to be accepted (Shockley & Allen 2015).

Transformational leaders who inspire and empower employees are more likely to foster a culture of flexibility. By carefully considering these factors during the pre-implementation stage, organizations can set a strong foundation for successfully introducing and integrating flexible work arrangements into their operations. Empirical research on FWAs investigated how employees may benefit from FWAs (Allen et al., 2013) or how tensions develop as a result of FWAs (Kelliher & Anderson, 2010; Putnam et al., 2014). Taking into consideration the multifaceted benefits of FWAs, mainly in enhancing organizational productivity and employee satisfaction, its adoption and implementation have become a dominant issue in the workplace almost everywhere (Mungania et al., 2016).

Presently, the 2020 COVID-19 pandemic has placed FWAs in the spotlight. Employers everywhere including government agencies in Ethiopia and beyond, who may have not put in place such modality to offer flexible scheduling options, have been suddenly forced to implement flexible work options on the fly. FWAs are broadly categorized as schedule flexibility and location flexibility (Strategic Human Resources Management SHRM, 2020). There are various types of FWAs that can be categorized as schedule flexibility and location flexibility. In order to make these flexibility options operational, some firms develop formal written policies that provide clear guidance to employees on such provisions (Jackson & Fransman, 2018); while others do not consider it as entitlements of employees rather managers of such organizations negotiate with individuals based on assessing performance factors (SHRM, 2015). As identified by a number of other empirical studies, the three most common forms of FWAs that are in use by many organizations presently are flextime schedule, compressed workweek and telecommuting (Dettmers et al., 2013; Opeyemi et al., 2019; Rahman, 2019; Rawashdeh et al., 2016; SHRM, 2015; Waiganjo & Kihoro, 2016). Additionally, with the changing work dynamic and needs, the emergence of multi-generational workforces and shifting demographic trends (e.g., millennial and Gen Z preferences) have led to demands for greater flexibility in work arrangements. Modern employees value autonomy, flexibility, and a better integration of work and personal life. Organizations adopting FWAs can attract and retain top talent (Cappelli & Keller, 2013). Many studies have examined how telecommuting affects employee productivity in terms of task completion, work quality, and output. A study by Dingel and Neiman (2020) uncovered that 37% of the job could be completed at home during the COVID-19 pandemic in the United States, such as financial work, business management, professional and scientific services. Changes to the conventional work environment such as the traditional office space have been replaced by a modernized environment in which work can be undertaken in a variety of venues due to developments in ICT (Cole et al., 2014). The meaning of work has changed where the workplace is a blended space of the physical and the digital work set-up (Sarma, 2018).

Facilitating factors in the FWA implementation

A number of empirical studies unearthed key employee motivational factors that drive high organizational productivity from the implementation of telecommuting scheme (Allen et al., 2015; Ansong & Boateng, 2017; Ye, 2012). To mention a few, an outcome of an empirical study done in Malaysia among telecommuting employees identified job satisfaction and employee commitment as well as operating cost reduction as advantages of telecommuting (Ansong & Boateng, 2017; Baard & Thomas, 2010; et al., 2017). Other empirical studies done on telecommuting showed work-life balance - one of the intrinsic motivational factors of Towers Perrin's model (Armstrong & Taylor, 2014), as one of the main benefits of telecommuting (Ansong & Boateng, 2017; Baard & Thomas, 2010; Dissanayake, 2017; Miller, 2016; Okoli, 2016). Telecommuting also plays a significant role in addressing social issues in the form of improving road conjunction for countries with highly growing population by reducing work travel time or changing it out of the peak period, minimizing pollution and greenhouse gas emissions (Allen et al., 2015; Okoli, 2016; Siddhartha & Malika, 2016). According to the article entitled "Alternative Work Arrangements: Two Images of the New World of Work" (Gretchen M. Spreitzer, Lindsey Cameron, and Lyndon Garrett, March 2017), alternative work arrangements continue to increase in number and variety. The research findings identified three dimensions of flexibility that undergird alternative work arrangements: (a) flexibility in the employment relationship, (b) flexibility in the scheduling of work, and (c) flexibility in where work is accomplished. The researchers also identified two images of the new world of work—one for high-skill workers who choose alternative work arrangements and the other for low-skill workers who struggle to make a living and are beholden to the needs of the organization. Employees might be distracted by the presence of young children or family members while working at home (Kazekami, 2020) along with blurred

boundaries between work and family life lead to overwork (Grant et al., 2019). The assertion of these studies on the importance of telecommuting in terms of enhancing employee and organizational effectiveness as well as its positive impact on employee satisfaction and society in general points to the fact that ―Telecommuting arrangements bring to the forefront the notion that work is no longer a place but what you do (Allen et al., 2015). Some studies point out that telework can reduce turnover rate and increase employees' productivity, job engagement, and job performance (Verbruggen, 2020). Similarly, e–working can increase productivity, flexibility, job satisfaction, work-life balance, including reducing work-life conflict and commuting (Grant et al., 2019).

Hindering factors and challenges in the FWA implementation
WFH has become a policy priority for most governments to cope with the pandemic. In doing so, the policies must be made keeping in mind the practicality for both employers and employees as there will be some consequences for the two groups in one way or another. Organizational support theory has become widely researched as it tends to explain employees' relationships with their employers and is made up of three antecedents: fairness, human resource practices and supervisor support (Kurtessis et al., 2017). Studies discussed that organizational factors are crucial for WFH arrangements (Grant et al., 2019). Examples include but are not limited to employers supporting employees demands while working from home, cost of facilities related to WFH, training in the use of technology, as well as organizational communication. Although the acceptance of WFH has increased worldwide, academics argue regarding its pros and cons. Studies indicated evidence for these benefits; for example, the research in the Greater Dublin Area by Caulfield (2015) found employees saving travel time and value of travel time. Additionally, Purwanto et al. (2020) argued that WFH could support employees in terms of flexible time to complete the work and save money for commuting to work. Conversely, the drawbacks of WFH, include the blurred line between work and family, distractions, social isolation, employees bearing the costs related to WFH. According to Purwanto et al. (2020), there are certain drawbacks of WFH, such as employees working at home have to pay for electricity and the internet costs themselves. Based on the study of Gajendran and Harrison (2007), telecommuting had small but mainly beneficial effects on proximal outcomes, such as perceived autonomy and (lower) work-family conflict. WFH is influenced not only by organizational factors but also by "individual and family factors". The study revealed that the number of working days and the time a person spent in teleworking also has an impact on work-family conflict (Solís, 2016).

Framework on the implementation of flexible work arrangements
The Research entitled *Experiences of Academics Working from Home during COVID-19: A Qualitative View from Selected South African Universities* (Iwu, et al., 2020) presents a quadrant factorial framework to engage with WFH for academics. These factors—organizational, technical, personal, and social—are explored to understand their influence on WFH and the outcome on academics' lived experiences, especially in the context of COVID-19. Organizational factors also consider all elements within the internal and external environment that influence the way organizations and human resources behave. Vyas and Butakhieo (2020) in their research on the impact of WFH during COVID-19, opined elements of organizational factors to include the cost of facilities, technology, organizational communication, and trust. Similarly, other studies have listed access to and provision of information technology (IT), training, management support, and digital infrastructure as elements of organizational factors in WFH arrangements. Hence, within the limit of the paper, the authors attributed organizational factors (in the WFH model of COVID-19) to elements such as resource preparedness/availability, training and development, and management support. From a crisis management perspective, preparedness is the "aggregate of all measures and policies adopted before an event occurs that promotes mitigation of the damage caused by an event and minimizes the dysfunction that could result from the damage". It consists of measures taken by all stakeholders (individuals, families, institutions, etc.) to combat the potential during and aftermath effects. From a human resource management perspective, training and development are critical in improving employees' skills, knowledge, and competencies. The Research published in the Journal of Southeast Asian Research (Saludin, et. al, 2013) proposed that a framework for a successful WFH includes major factors which are significant antecedents and requirements to initiate WFH. All the factors by various authors are grouped into eight main factors which are management, competition, nature of work, attitude, ICT, knowledge, employee and cost. To initiate WFH, the organization should prepare the requirements for their

employee to WFH – space, employment status, nature of work, working hours, communication/ICT, rewards system, home workers occupation, cost sharing and legal issues are the main requirements that the organization must consider before initiating the WFH concept. Incorporating these elements create a conducive environment for remote work that promotes productivity, employee satisfaction, and organizational success.

Van Zoonen et al, in their study on factors influencing adjustment to COVID-19 remote work, stressed the importance of training and development. Other researchers emphasized the need for institutional management support, which entails the excellent use of regulations, services, and infrastructure, as vital in WFH arrangement *(Kohont & Ignjatovic, April 2022)*. Vyas et al. (2020) postulated that the outcome of WFH can be considered in two domains which are the outcomes on "work domain" and "life domain." The research study further revealed that WFH has positive outcomes on work domain, i.e., productivity, job satisfaction, flexibility, and work engagement. Productivity was improved by adopting telework, e-working and telecommuting, particularly of creative tasks (Dutcher 2012; Grant, Wallace & Spurgeon 2013). WFH is also believed to increase job satisfaction and studies have shown that the relationship between teleworking and job satisfaction is interrelated (Bae & Kim 2016). WFH also impacts the flexibility and work engagement as it allows workers to enjoy more flexible time to complete their work and does not require them to follow office hours (Grant et al., 2019; Purwanto et al., 2020). WFH and teleworking also positively affect employees' work engagement (Gerards, de Grip, & Baudewijns 2018).

However, WFH has also been argued to have an adverse outcome on the work domain, which is negatively associated with work motivation, that is, WFH can lose employees' work motivation because they have to bear the cost related to WFH (Purwanto et al. 2020). Studies indicated that WFH has both negative and positive outcomes on life domain. Some studies uncovered that WFH had negative effects on the domain of life. For example, Grant et al. (2019) uncovered that e-workers find it difficult to manage boundaries between working and non-working time resulting in a tendency to overwork. Nevertheless, several studies found that WFH is positively associated with family and life satisfaction (Eddleston & Mulki, 2015). Research shows that understanding employee preferences is essential for successful FWA implementation. Employees who have their preferences met are more likely to have higher job satisfaction and increased motivation (Gajendran & Harrison, 2007). A needs analysis can uncover the desire for work-life balance among employees. Studies highlight that FWAs contribute to reduced work-life conflict and improved overall well-being (Golden & Veiga, 2005).

Framework on the implementation of FWAs in the United Nations Audit
The United Nations Office of Internal Oversight Services (OIOS) is an independent office in the United Nations Secretariat whose mandate is to "assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization." Specifically, activities include internal audit, investigation, monitoring, evaluation, inspection, reporting and support services to the United Nations Secretariat. Its intended and mandated function is similar to many national government audit organizations, like the Government Accountability Office in the United States. It reports not only to the General Assembly, but also to the Secretary-General. The current head of the OIOS, Under-Secretary-General Fatoumata Ndiaye of Senegal, was appointed as Under-Secretary-General for Internal Oversight Services for a five-year term starting on 17 October 2019, succeeding Heidi Mendoza of the Philippines. The office was established in 1994 at the insistence of the United States that the UN take steps to curb waste and corruption, although there are some doubts concerning its effectiveness. The Secretary-General, recognizing the importance of flexible working arrangements in balancing the demands on staff while at work with life outside the office and the challenge of finding new and better ways to manage people, time, space and workloads effectively. Based on the UN guidelines, flexible work entails voluntary adjustments to the normal working hours and/or locations, agreed between UN personnel and their managers in accordance with the organizations' Staff Regulations and Rules and relevant internal policies. FW provides a foundation for work-life harmony and offers UN personnel the flexibility to effectively manage both their work and personal responsibilities. These arrangements support overall well-being, including the mental and physical health of UN personnel, as well as motivation, productivity and contribute to attraction and retention of talent. Flexible Working Arrangements (FWA) have become part of the modern workplace. They are being

globally recognized and adopted by organizations as a tool to increase productivity and to better balance the professional and personal lives of their staff. Furthermore, the United Nations strongly encourages staff to use FWA in the Secretariat. Member States have specifically requested the Secretary-General to report on efforts to "enhance the understanding and implementation of the principles of work-life balance and a flexible workforce across the Secretariat." (GA resolutions 65/247 and 67/255). An FWA Toolkit was made available in their website which provides details about the (1) Options and Eligibility, (2) Requests and Approvals, (3) Guidelines, (4) Tools for Collaboration, (5) Benefits, (6) Reports and Statistics, (7), Reference Materials, and (8) FAQs *(https://hr.un.org/page/flexible-working-arrangements)*.

Flexible Work Arrangements in the Philippines
In the beginning of 2020, several governments in the Philippines recommended that companies facilitate teleworking to avoid employees gathering together in the same place. Flexible work arrangements in the Philippine government adhere to civil service rules and regulations. These guidelines govern the terms and conditions of employment for government employees. Civil Service Commission (CSC) Resolution No. 2200209 or the approved flexible work arrangement subject to the discretion of the head of agency on the condition that all their stakeholders are assured of continuous delivery of services. It also provides reasonable work arrangements for senior citizens, pregnant and nursing mothers, immunocompromised persons with chronic conditions, and those who suffered from accidents affecting their mobility but can still work physically and mentally. The work arrangements include: (1) Flexiplace - officials and employees may be authorized to render services away from their office; (2) Compressed work week - the 40-hour work week is compressed into four days or less, instead of five; (3) Skeleton workforce - a minimum number of personnel will be required to report to the office; (4) Work shifting for agencies required by law to operate 24/7 or agencies required to observe workplace health and safety protocols; (5) Flexitime, where employees are allowed to report between 7 a.m. to 7 p.m. provided they complete the required 40-hour workweek; and (6) Combination of flexible work arrangements that may be adopted by an agency according to what is appropriate or applicable to its mandate and functions.

To quote an example, as a response to the government's effort to curb the spread of the coronavirus, the Department of the Interior and Local Government (DILG) XII promptly implemented temporary flexible work arrangements, intensified its sanitation and hygiene measures for its employees and assures its continuous public service and readiness in assisting the local government units and the public in this time of national health crisis *(http://www.region12.dilg.gov.ph/news-releases/dilg-xii-steps-measures-help-curb-covid-19)*.

E-Government was also regulated in Presidential Decree Number 95 Year 2018 concerning Electronic-Based Government Systems, the regulation rules government system by utilizing information and communication technology to provide services for stakeholders. In a study conducted by NEDA entitled '*Evaluation of the Implementation of the Policy on Alternative Work Arrangements in Selected Government Agencies and Local Government Units in the National Capital Region (NCR)'*, the study reported (1) that the guidelines of the CSC provided a valuable framework for harmony in the formulation of internal rules and regulations, (2) health protocols were strictly implemented, (3) access to computers was limited, and (4) internet connection was poor. Among the AWAs, WFH was most favored by the employees as it ensured the health of employees and their families. However, WFH decreases work-life balance (Yeaman, 2021). Rozman et al. (2021) reported that female employees were less satisfied than male employees with balancing their work and private life and the possibilities of training or education. In terms of the factors affecting Alternative Work Engagement, older employees were found to reduce their job engagement as the infection rate increased. However, if moderated by good leadership, it may enable higher engagement levels (Reinwald et al., 2021). This was inconsistent with the findings of Rabacal et al. (2020), who found that the COVID-19 pandemic did not significantly affect the quality of life of the teachers in a state university, irrespective of age, sex, marital status, employment status, and monthly salary.

Rozman et al. (2021) emphasized the need for companies to develop regular employee engagement and communication plans to keep morale high and help their people stay connected (Rozman et al., 2021) and encourage employees to share WFH experience and tips on how to stay focused and productive

(Rozman et al., 2021; Quantum Workplace, 2020; Baticulon et al., 2021). Other facilitating factors for employee engagement included improved leadership, flexibility (Rozman et al., 2021), and employee participation in decision-making (Irshad et al., 2021).

In the study of Pacaul et al. (2020) entitled "Policy Analysis on the Alternative Work Arrangements in Government Offices during Pandemic", the researchers concluded that the government offices in Pangasinan have implemented the Alternative Work Arrangement in their agencies in accordance with the policy's provisions. Most of the employees have availed of the alternative work arrangement and that the agencies have set monitoring mechanisms such as submission of reports. All of the subject agencies also established minimum health protocols which is being observed at all times. Provisions of PPEs and communication requirements were provided but to a minimum extent only. Analysis of the AWA policy therefore shows that the policy has been effective in ensuring that the government agencies established their guidelines in its implementation to mitigate the effects of the COVID19 pandemic to their employees and be able to adapt and continue the operations of their organization as well. Results showed that government agencies adhered to the guidelines in the establishment of their own Alternative Work Arrangement program to ensure that daily work operations continue during the pandemic. The offices also established a monitoring scheme to track reports of those who availed the work alternative scheme.

The researchers recommended the conduct of more studies to evaluate further and analyze the provisions of the policy to enhance its features and include other areas which might not have covered by the policy to date to increase health security for government employees. The government agencies may consider including in their guidelines for the implementation of AWA some requirements for training on information communication and technology to capacitate employees on the requisites of online platforms in the new normal for them to adapt better and be able to deliver quality service and better productivity; and, evaluate the possibility of alternative work arrangement as the new normal in labor and employment. The government should also build communication facilities and network infrastructures to support the rise of the digital economy.

The COA-wide policy which was anchored on the national policy promulgated by the Civil Service Commission (CSC), Republic Act (RA) No. 11165 – Telecommuting Act, Republic Act (RA) No. 10173 – Data Privacy Act, Republic Act (RA) No. 10175 – Cybercrime Prevention Act, Republic Act (RA) No. 11032 – Ease of Doing Business Act, Department of Information and Communications Technology (DICT) Cloud First Policy, and other related issuances as shown in Diagram 1, on the next page. The Commission saw the need to issue a policy on flexible work arrangements that will provide adaptable and responsive work schemes for its officials and employees in light of the nationwide effort to transition from a state of national public health emergency to the new normal, the necessity of providing measures that would address the emergence of natural and man-made calamities, and any situation that would disrupt the efficient and effective performance of government functions and delivery of public services.

Effective August 11, 2022, the Commission adopted a uniform work schedule for all COA Officials and employees assigned at the COA XII Regional Office through a four-day on-site work from Mondays to Thursdays and one (1) day work-from-home (WFH) day on Fridays as stipulated in section 5.1.1 of the Policy. For the field personnel *(those whose official stations are located at the respective agency assignments)*, team members avail of the Friday WFH on alternate basis to ensure that there is at least one member who will accommodate the needs of the audit clientele. Work arrangements other than the forecited scheme may be used in exceptional cases in consonance with the guidelines, and subject to the approval of the Regional Director.

For the private sector, the Department of Labor and Employment (DOLE) encourages the adoption of FWAs to help curb the spread of the virus and reduce the number of people in the office. That's why they want more companies to develop a WFH setup for employees who can perform remote work, or others with co-morbidities or pre-existing medical conditions. DOLE released Labor Advisory No. 09-20 with recommendations and guidelines on the implementation of flexible work arrangements as the remedial measures due to the ongoing outbreak of Coronavirus Disease 2019. Tourism sector establishments in

Western Visayas, Central Visayas, and Soccsksargen regions have also adopted flexible work arrangements as remedial measures to the impact of the ongoing outbreak of COVID-19. Establishments that adopt alternative working schemes must report the same to the DOLE Regional Office having jurisdiction over their principal place of business and submit duly certified copies of all agreements pertaining to the same.

A comprehensive review of related literature on the topic of flexible work arrangements (FWAs) provides valuable insights into the various dimensions, benefits, challenges, and implications of implementing FWAs in different organizational contexts. This review shed light on the evolving landscape of work, alignment with changing needs and trends and highlights the significance of flexibility in meeting the changing needs of employees and organizations. Though synthesis and theoretical works in understanding FWAs increase, these contributions may differ in scope and object. Therefore, it is relevant to gain a deeper understanding of the FWA experiences to elements such as resource availability, technology, legal implications, training and development, management support, continuous monitoring and evaluation for sustainability.
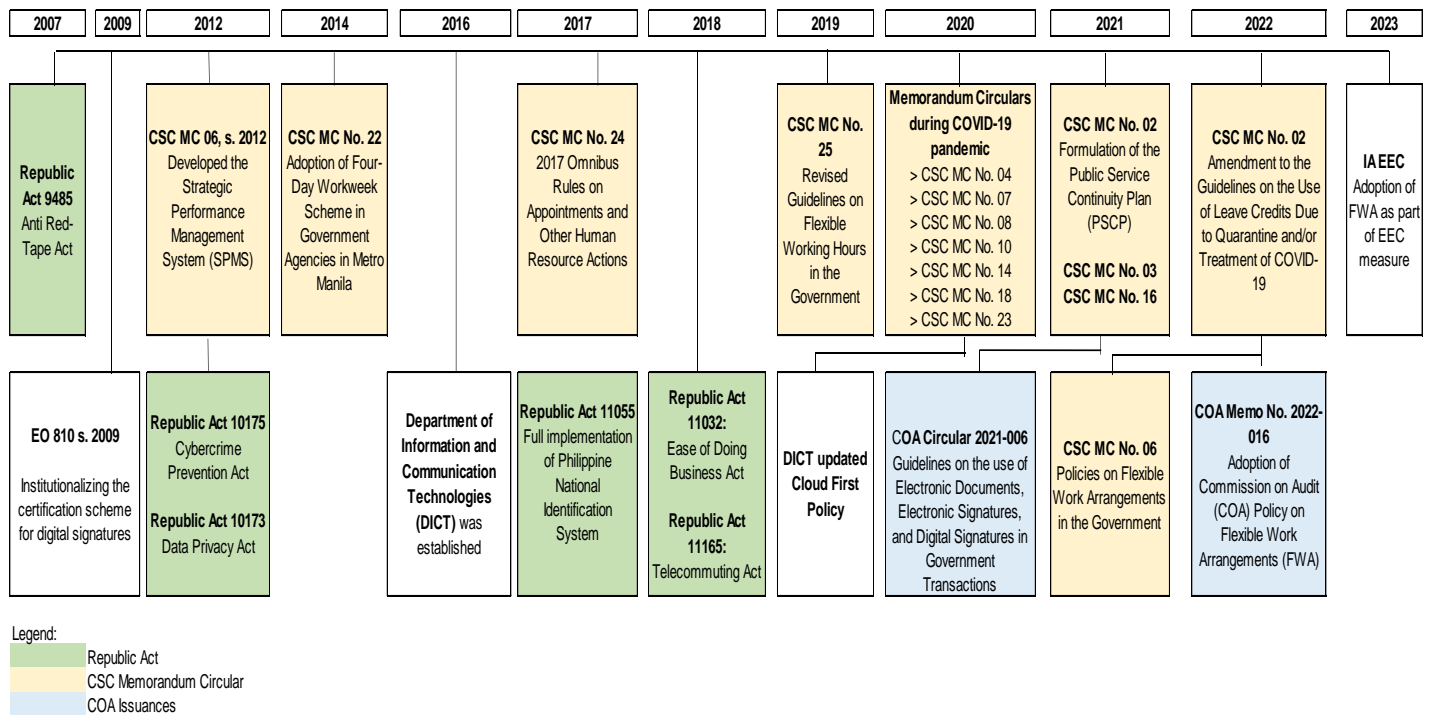
**Diagram 1. Policy References/Legal Bases related to FWA Implementation**

*(Adopted from the 2022 Evaluation Report of the Implementation of the Policy on Alternative Work Arrangements in Selected Government Agencies and Local Government Units in the National Capital Region, p. 4)*

**Theoretical Framework**

Creating a successful FWA framework requires careful consideration of various factors to ensure employee productivity, well-being, communication, and organizational effectiveness. The researcher considered the aforementioned factors in utilizing various theories as bases in uncovering the implementation of the Flexible Work Arrangements. Figure 1 depicts the integrated and structured approaches that consider HR roles and functions vis-à-vis the change management principles. The behavior of change (how people accept, embrace, and perform it) is the core component of modern organizational change management. Kurt Lewin's Model of Change was the first widely recognized model of change management. He postulated that interactions and forces affecting the group structure jeopardize the individual's behavior and capacity to change. This model provides comprehensive approach such as: *(1)* Unfreeze Phase: Begin by creating awareness and understanding among employees about the need for flexible work arrangements. This could involve communication about the benefits of flexibility, addressing concerns, and providing training or resources for adapting to the new work structure. *(2)* Change Phase: Introduce and implement the flexible work arrangement policies. This could include options like remote work, flexible hours, or compressed workweeks. Communicate the changes clearly and provide the necessary support and resources for employees to make the transition smoothly; and, *(3)* Refreeze Phase: Once the new flexible work arrangements are in place, reinforce and stabilize the changes. Ensure that they become ingrained in the organizational culture and are sustained over time. Monitor and evaluate the effectiveness of the new policies and make adjustments as necessary.
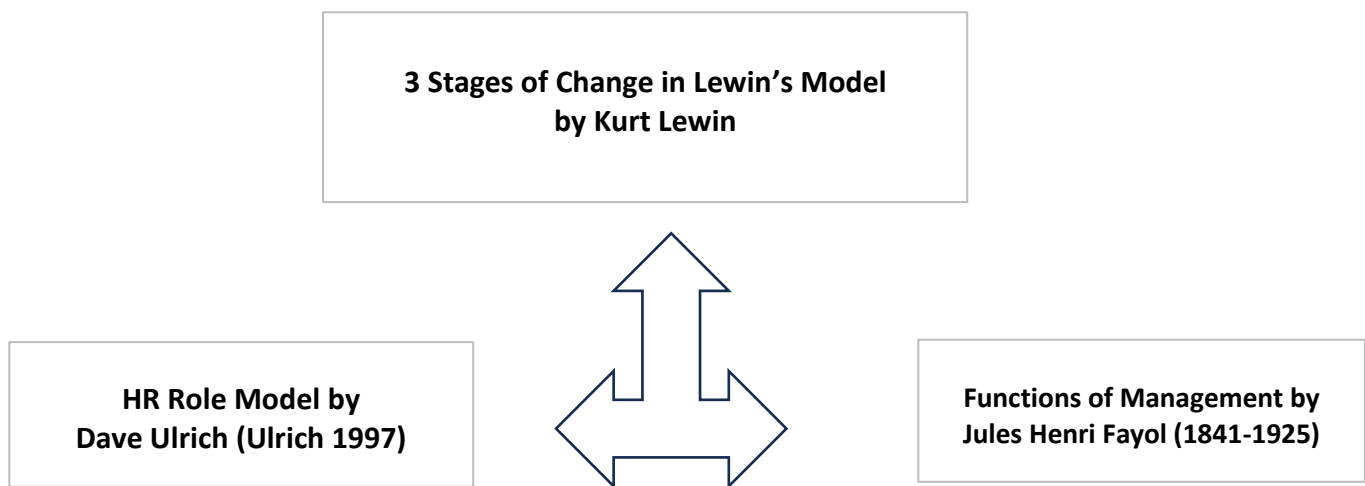
*Figure* 1. Theoretical Framework

The Ulrich model of HR is a model that helps to organize roles and responsibilities across HR departments into compartmentalized segments. Relating this model in implementing change can be applied as follows: *(1)* Strategic Planning (Strategic Partner): Collaborate with leadership to align FWAs with organizational goals and strategic objectives; *(2)* Communication and Stakeholder Engagement (Communication Champion): Develop a comprehensive communication plan to inform employees about the upcoming change, emphasizing the benefits of FWAs and addressing potential concerns; *(3)* Policy and Process Development (Administrative Expert): Design clear and consistent policies for FWAs, considering different arrangements, eligibility criteria, performance expectations, and guidelines for implementation; *(4)* Training and Development (Employee Advocate and Developmental Coach): Provide training on how to effectively use FWAs, maintain productivity, manage remote teams, and navigate any new tools or technologies; *(5)* Performance Management and Accountability (Performance Consultant): Collaborate with managers to establish outcome-based performance metrics, monitor progress, and provide coaching and feedback to ensure that employees thrive in the new work environment; *(6)* Cultural Transformation (Change Agent): Foster a culture of flexibility, trust, and empowerment, helping the organization transition to a more adaptable and inclusive work environment; *(7)* Monitoring and Continuous Improvement (Change Analyst): Regularly assess the impact of FWAs on employee engagement, performance, and organizational outcomes; gather feedback, identify areas for improvement, and make necessary adjustments.

By aligning HR roles and functions with change management principles, organizations can effectively introduce and sustain flexible work arrangements while minimizing disruption and maximizing the benefits for both employees and the organization as a whole. In terms of HR functions, Henri Fayol's Functions of Management provide a classic framework for understanding the fundamental tasks of managers. When implementing flexible work arrangements (FWAs) in the Commission on Audit (COA), these functions can be applied to ensure a successful and well-organized transition, as follows: *(1)* Planning: Develop a comprehensive plan for implementing flexible work arrangements. This involves setting clear objectives, establishing policies, and determining the resources needed for successful implementation; *(2)* Organizing: Allocate responsibilities and resources to different departments and teams within the organization and ensure that roles are understood in executing the new policies; *(3)* Commanding: Provide clear directives to managers and employees regarding the implementation of flexible work arrangements. Communicate expectations, responsibilities, and timelines effectively; *(4)* Coordinating: Ensure that

different teams work together cohesively to support the transition to flexible work arrangements. This may involve cross-functional collaboration and regular communication; *(5)* Controlling: Monitor and evaluate the effectiveness of the new policies. Establish key performance indicators (KPIs) to measure outcomes such as employee satisfaction, productivity, and overall performance.

When combined, Fayol's Functions of Management addresses different aspects of the implementation journey, from initial planning and organization to leadership, coordination, and ongoing evaluation. This holistic approach can contribute to a smooth transition to FWAs that aligns with goals and enhances the well-being and productivity of workforce. Integrating these theoretical frameworks ensures a holistic and multi-dimensional approach to implementing FWAs, leading to a more comprehensive and effective model tailored to the organization's specific needs and objectives towards creating a robust framework for implementing flexible work arrangements. This includes addressing the human side of change, aligning with strategic objectives, and effectively managing the functions of planning, organizing, commanding, coordinating, and controlling within the context of a changing work environment. The exploitation of these frameworks combined with in-depth interview and focus group discussion, helped the researcher in understanding the implementation of the flexible work arrangements.

## Statement of the Problem

This study described the experiences of the Administration and staff in the implementation of Flexible Work Arrangements (FWA) in the Commission on Audit Regional Office XII (COA XII), with the intended output of developing a model and policy enhancements. Specifically, the study aimed to answer the following questions:

1. How may the implementation of FWA from the experiences of the Administrative and Staff personnel in COA XII be described?
2. What are the facilitating factors experienced by the Administrative and Staff personnel during the implementation of the FWA?
3. What are the hindering factors experienced by the Administrative and Staff personnel during the implementation of the FWA?
4. What are the coping mechanisms employed in the implementation of the FWA?
5. How do auditees experience the implementation of FWA by COA XII?
6. Based on the findings of the study, what FWA model and/or policy enhancements can be proposed?

## Scope and Delimitation

This study covered the exploration of the implementation of Flexible Work Arrangements (FWA) from the experiences of the Administrative and Staff personnel in the COA XII, as well as the experiences of the audit clientele, covering the period of implementation from calendar year 2022 to present. As this study is exploratory in nature, estimates of the additional costs and/or cost-savings of implementing AWA as well as the effect/level/extent and other measures of job productivity, performance, satisfaction, engagement and/or other metrics were not computed. Furthermore, this study did not extensively analyze the specific demographics of employees (e.g., age, gender, etc.) participating in flexible work arrangements. To maintain consistency on how participants answered the questionnaire throughout the data collection period, the researcher ensured that the questions were understood correctly by reminding them to inquire if there are unclear items and the importance of answering the questions truthfully in order achieve the objectives of the study. The inclusion of the audit clientele of COA XII as participants of the research was solely for the purpose of gathering inputs from the immediate external clientele as to their experiences on the FWA implementation as sub-unit or embedded element. While acknowledging the importance of legal and regulatory considerations, the study did not extensively analyze the legal framework surrounding flexible work arrangements. Instead, it emphasized practical implications. A model/framework was developed based on the results of the study, which primarily considers the current landscape of flexible work arrangements as implemented in COA Region XII and may not extensively explore historical trends or future projections.

**Significance of the Study**

The findings of this study would benefit the following:

**National leaders, policy makers and economic planners**. The results of this study, particularly on the model of implementation would be of use by national leaders and economic planners, specifically in terms of planning, policy enhancements on the scope/coverage, parameters, requirements, interventions and programs. In terms of policy development, findings from studies on the implementation of flexible work arrangements could inform the development of policies and regulations related to labor and employment practices. As for the economic impact, understanding the effects of flexible work arrangements on employment and productivity could help policymakers and economic planners make informed decisions about workforce policies.

**Employees, employers and the clientele in private establishments and public agencies/offices implementing FWA**. The results of this would aid them in better implementing the work arrangements that would benefit both employers and employees, while ensuring productivity and employee engagement while focusing on performance management notably in tasks distribution, work supervision, feedback, organizational support and maintenance of trust between staff and the administrative/management team. As for the clientele, delivery of services would be improved and this would allow employers and employees in the achievement of work-life balance, reduced commuting stress, increase job satisfaction, productivity and efficiency, improved employee retention, reduced overheads (cost-savings) and enhanced health and well-being;

**Audit Institutions**. This study would provide insights on the impact of different FWAs on the quality of audit work performed and assess whether FWAs influence accuracy, thoroughness, and compliance with auditing standards. This would also provide insights as to the factors that hinder or facilitate the adoption of FWAs within the audited agency and analyze how organizational culture, supervisor attitudes, and technological readiness impact FWA implementation.

**Professionals and stakeholders in the Academe/Educational Institutions**. In adjusting to the 'new normal', education institution professionals and other key stakeholders must not only redesign their curriculum but also reconsider its cost-cutting measures, adequate working equipment suitable for WFH, and other factors that would emerge from this study. Insights from studies on flexible work arrangements could inform educational institutions in developing programs that equip students with the skills needed for remote or flexible work environments;

**Technology Providers**. Companies providing technology and software solutions for remote work could benefit from a better understanding of the specific needs and challenges faced by organizations implementing flexible work arrangements;

**Students and future researchers**. This would serve as reference for students and future researchers in conducting related studies, as regards: a.) Long-Term Impact and Sustainability – the long-term impact of FWAs on operational effectiveness, employee retention, and organizational sustainability; b.) Equity and Inclusion in FWAs – Investigate any potential disparities in access, benefits, and perceptions of FWAs; c.) Remote Work Technology and Security – examine the technological infrastructure and cybersecurity measures required to support remote work and FWAs in a government audit agency. Moreover, this could address concerns related to data privacy and information security; and, d.) Cost-Benefit Analysis of FWAs – comprehensive cost-benefit analysis to assess the financial implications of implementing FWAs considering factors such as reduced office space requirements, increased employee satisfaction, and improved performance.

**Methodology**

This chapter discusses the methods used in the study, particularly as to the design, locale, selection of participants/data sources, research instrument, data gathering procedure, data analysis and ethical considerations.

**Research Design**
This study was conducted employing Qualitative Case Study Single Approach with embedded unit of analysis. Qualitative research is a method for exploring data and information that means people or agencies describe a social or human problem, so this method is appropriate for exploring and understanding the implementation of the Flexible Work Arrangement (FWA) policy at a public sector organization. Creswell (1994) defines qualitative research as an inquiry process of understanding a social or human problem based on building a complex, holistic picture, formed with words, reporting detailed views of informants, and conducted in a natural setting. Case study was taken as this paper scrutinized the context detail behind certain cases and explored various data resources, such as observation, interview, literature, and artefact to generate an in-depth, multi-faceted understanding of a complex issue in its real-life context. It is an established research design that is used extensively in a wide variety of disciplines. According to Yin (2003), a case study design should be considered when: (a) the focus of the study is to answer "how" and "why" questions; (b) you cannot manipulate the behavior of those involved in the study; (c) you want to cover contextual conditions because you believe they are relevant to the phenomenon under study; or (d) the boundaries are not clear between the phenomenon and context. The ability to look at sub-units that are situated within a larger case is powerful when considering that data can be analyzed within the subunits separately.

A qualitative case study with a single approach and an embedded unit of analysis is a research design that focuses on an in-depth exploration of a specific case or phenomenon. The unit of analysis was the case of the administrators and staff of COA XII, with the Audit Clientele as its sub-unit or embedded element. By using an embedded unit of analysis, such as departments or teams within an organization, researchers can examine how different units experience and respond to flexible work arrangements. This allows for a more comprehensive analysis of the implementation process and its effects across various levels of the organization. Approaches employed in conducting this qualitative research included interviews of the select administrators and supervisors as well as the audit clientele. Focus group discussion was conducted for the staff personnel.

**Selection of Participants**
The participants of the study were the selected administrators and personnel of the Commission on Audit (COA) Regional Office No. 12 (RO XII), who have been involved in implementing FWAs or involved in assessing the successes and/or failures of the implemented practice, categorized as the Administrators (Group A) consisting of nine (9) participants. The second group of participants (Group B) was classified as staff employees working within the organization represented by nine (9) participants. The researcher ensured that the employees came from various division or group within the organization in order to reduce bias. The third group (Group C) consisted of the five (5) audit clientele representing the five (5) audit sectors. Three groups were used to align with the research questions, which distinguished between the views of the Administrators/Supervisors, the views of staff personnel working for the organization as well as the perspective of the audit clientele.

In identifying the participants, the following inclusion criteria were employed: For Administrators (Group A) – at least Supervisory level and have been in the current positions for at least two (2) years. Each office/division/group *(i.e., Office of the Regional Director, Administrative, Training and Finance Division, Legal and Adjudication Division, Fraud Audit Division, Technical Audit Group, Local Government Sector, National Government Sector, Corporate Government Sector, State Universities and Colleges, and Water Districts)* had representative as a participant of the study. For the staff personnel (Group B) – at least they have five (5) years in service who were able to experience the usual work set-up and the flexible work set-up, with permanent status of employment and performing employees as nominated by the Service

Chief/Supervisor per office/division/group. As for the audit clientele (Group C), selection was based and aligned to the audit assignment of the representatives in Group A and Group B.

An in-depth interview was administered for the Group A and Group C in order to obtain a broad understanding of an organization's reasons for implementing FWAs, as well as their experiences during the planning, actual implementation, monitoring and evaluation. As for the group B participants, a focus group discussion was administered to explore their specific experiences during the implementation, highlighting their lived experiences during the actual implementation as well as the opportunities and challenges encountered alongside the coping mechanisms.

**Research Instrument**
This research employed a Qualitative *(Case Study-Single Embedded)* approach that facilitated the researcher in the describing a phenomenon within its context using a variety of data sources and methods. The researcher established an in-depth interview (IDI) guide, to which questions were based on the drawn statement of the problem, along with the letter of permission to conduct interview and focus group discussion. Research questions were formulated to better understand the influence of FWAs in the context of planning, actual implementation, monitoring and evaluation. Furthermore, the study aimed to uncover some of the drawbacks, challenges, hindering factors, opportunities and facilitating factors associated with the FWA implementation. With reference to the research strategy, semi-structured interviews were conducted for Group A and Group C participants while focus group discussion for Group B participants.

The aim of the guide questions under research question number one was to obtain a broad understanding of the agency's manner in implementing FWAs in the different phases – planning, actual implementation, monitoring and evaluation, from the experiences of the Administrators/Supervisors, staff personnel and audit clientele. The guide questions assisted the researcher to understand what motivates organizations to adopt flexible working practices, as well as the different strategies, tools, instruments feedbacking mechanisms and noted gaps. The guide questions under subsequent research questions further allowed the researcher to gain insights into the benefits, facilitating factors, challenges, and hindering factors associated with the implementation of FWAs. The questions aimed to understand how staff personnel feel about FWAs and whether it correlates with the Administrators/Supervisors' perceptions. It allowed the researcher to understand whether the staff personnel share the same views as the organization or whether they had conflicting views. The guide questions under research question number 5 allowed the researcher to explore the perspective and experiences of the audit clientele during the implementation of the flexible work arrangements. The researcher further aimed to understand which aspects of FWAs staff personnel and audit clientele like and which aspects they dislike, by better understanding the drawbacks and possible improvements to FWAs and provide practical recommendations to improve FWA implementation.

Validation of research instruments in qualitative research involved ensuring that the tools used to collect data are reliable, credible, and fit for the purpose of the study. For this study, experts were asked to comment on the representativeness, appropriateness and suitability of the questions to ensure the data collected will have validity, which is described as the extent to which the questions and measures accurately represent the concept. Research validators were expert in the field of Qualitative Research and were selected from the pool of validators recommended by the Graduate School. The feedbacks from the three (3) Experts were incorporated into the revised/final guide questions, specifically on the segregation of the research questions on the challenges and coping mechanisms, as well as additional guide questions as recommended by the validators.

**Data Gathering Procedure**
Given the descriptive nature of the research study, a semi-structured interview was conducted to Group A and Group C participants and focus group discussion for Group B participants using open-ended questions. The validated research instruments (IDI & FGD Interview Guide) were utilized to obtain a broad understanding of an organization's reasons for implementing FWAs, as well as the experiences during the

planning, actual implementation, monitoring and evaluation, and also the opportunities and challenges encountered alongside the coping mechanisms. This provided the researcher the benefit of asking specific questions while simultaneously allowing the interviews to be flexible and to explore common relationships and themes that may emerge in more depth, without influencing the answers participants may give (Saunders & Lewis, 2012). An in-depth interview was administered for the Group A and Group C in order to obtain the salient and unique experiences of each participant. As for the group B participants, a Focus Group Discussion (FGD) was administered to explore their specific and/or similar experiences during the implementation, highlighting their lived experiences during the actual implementation as well as the opportunities and challenges encountered alongside the coping mechanisms.

Permission to conduct the study was obtained from the Office of the Regional Director of the Commission on Audit XII and the concerned head of the government agencies of the audit clientele, as participants of the study. Protocols in the interview process were observed and the participants were encouraged to elaborate on their responses to increase the depth of their responses. A signed consent was secured from the participants before the conduct of the interview and focus group discussion. The purpose of the study, the interview process, confidentiality were also discussed. Real name and identity of each participant were strictly withheld at all times beginning from the collection process until the final written paper. Participants in the interview and focus group discussion were duly informed that the discussion was recorded, but they were also assured of the confidentiality of the data. The voice recordings were transcribed into word documents and this, together with handwritten notes taken during the interviews/FGD, constitute the source of data that were then analyzed. Part of the qualitative component is the desk review of secondary data, including policies and other instrumentalities like Memorandum Circulars and Administrative Orders, plans and programs, and accomplishment reports. Secondary data also included data derived from the COA website and COA intranet and the list of outputs/services which have been digitized and automated.

**Data Analysis**
This study employed the thematic analysis in describing the experiences of the participants utilizing Virginia Braun and Victoria Clarke's approach to investigate a contemporary phenomenon within its real-life context. Qualitative Research using single case with embedded unit of analysis emphasizes the importance of understanding the context in which the case is situated. This includes considering the broader environment and potential sub-units (embedded unit) within the main case, to which researchers are encouraged to describe and understand the complexities and interactions within the case context. Thematic analysis was employed in summarizing and finding patterns in the data, and used the patterns that emerged to answer the research questions. In their approach, Braun and Clarke outlined a six-phase process for conducting Thematic Analysis: familiarization with the data, generating initial codes, searching for themes, reviewing themes, defining and naming themes, writing up the analysis.

After the conduct of the interview and focus group discussion, the recorded data was transcribed in verbatim. The transcript was coded with significant text segments/phrases based on interview guide and responses. The coding process started by identifying and labeling interesting features or patterns in the data. Braun and Clarke suggest a systematic approach to coding, allowing themes to emerge organically. After which, patters, connections, and variations related to both the main case and the embedded unit were systematically searched. The themes were then examined and refined considering how each theme contributes to the understanding of the overall case and the embedded unit to ensure that themes were internally coherent and distinct from one another. Concise and meaningful descriptions for each theme that capture its essence were then crafted. This step involves creating a narrative that explains the significance of each theme. On the analysis part, a coherent and comprehensive narrative that presents the findings was created which clearly articulated the relationships between the main case and the embedded unit using quotes, examples, or other evidence to support the interpretations.

The pictures and videos generated in the documentation were stored in digital format for submission as needed and as permitted by the concerned personnel. The literature review aspect of the research was also

reviewed to identify whether there are any missed themes or gaps that should have emerged in literature, where previous researchers have suggested further research to be carried out.

**Ethical Considerations**

Qualitative research is still known just as a research modality that collects histories, narratives, and experience descriptions. The complexity of qualitative research is reflected in the way as certain ethical themes should be considered and properly analyzed, especially the process of informed consent and the confidentiality, which present peculiar characteristics in qualitative research context. The appropriate handling of confidential data is based on the respect to people and their autonomy to maintain privacy and secrecy; the concept that secrets can be shared as each person choose, and the understanding that the promise of confidentiality acknowledge each person's desire and right to share information. As the researcher would ask relevant information substantial to complete the study, principles such as: (1) voluntary participation which meant that participants were free to opt in or out of the study at any point in time); (2) informed consent wherein participants were explained about the purpose behind the study before they agree or decline to join and were asked to signify their consent thru a signature; (3) data privacy wherein emphasis to privacy and protection of personal data was cascaded to all participants; and (4) confidentiality, in which, whatever data or information collected/gathered were treated with utmost confidentiality.

Permission to conduct the study was obtained from the Office of the Regional Director of the Commission on Audit XII and the concerned head of the government agencies of the audit clientele thru the Office of the Auditor in-charge, as participants of the study. The researcher was consistently transparent about the research process, including potential conflicts of interest, funding sources, and any limitations in the study design. At the start, the researcher provided brief introduction and explained the purpose and duration of the IDI and FGD and allowed the participants to also introduce themselves. Protocols in the interview process were observed and the participants were encouraged to elaborate on their responses to increase the depth of their responses. The researcher ended the discussion by summarizing the main points and asked if the participants have any additional thoughts to share. She then thanked the participants and shared the results, primarily on the emerging themes and the resulting framework that were crafted based from the inputs of the participants. The voice recordings were transcribed into word documents and this, together with handwritten notes taken during the interviews/FGD, constitute the source of data which were then analyzed.

Good science communication is honest, reliable, and credible. In communicating the results, the researcher ensured to communicate the results as transparent as possible. Transparency involves willingness to share both successes and challenges encountered during the research. The researcher presented the findings using clear and accessible language, avoiding unnecessary jargon to ensure that the results are easily understood by a broad audience. A copy of the draft of the research presentation was forwarded to key participants. The researcher also ensured to take steps to actively avoid plagiarism and research misconduct wherever possible.

**Results**

This chapter outlines the findings of the study presented objectively in accordance with the research questions. The primary purpose of this section is to provide readers with a clear and transparent presentation of the research outcomes. The outline includes a brief recap of the research design, context, scope, key findings and foreshadow of how the presented results are interpreted and discussed in the "Discussion" section.

**Experiences of the Administrative and Staff Personnel in the Implementation of Flexible Work Arrangements (FWAs) in COA XII**

The primary goals of this paper were (1) to obtain a broad understanding of the agency's manner in implementing FWAs in the different phases – planning, actual implementation, monitoring and evaluation;

and (2) to understand what motivates organizations to adopt flexible working practices, as well as the different strategies, tools, instruments feedbacking mechanisms and noted gaps, from the experiences of the Administrators/Supervisors and Staff Personnel. The tables *(tables 1A to 1C)* on the succeeding pages present the concepts and themes based on the data gathered during interviews and focus group discussion specifically as to the bases during the planning, involvement of team and deviations to planned work arrangements; the experiences of the participants during the actual implementation, monitoring and evaluation.

*Table 1A. Experiences of the Administrative and Staff Personnel in the Implementation of Flexible Work Arrangements (FWAs) in COA XII During the Planning Phase*

| CLUSTERED THEMES | EMERGENT THEMES |
|---|---|
| **Bases during planning** | |
| Based on the Regional Office Orders | Alignment with Policies/ Directives/Guidelines |
| Directive from the Regional Director thru the Administrative Sector | |
| Submission of schedule for approval | |
| Issuance of Division/Section/Group-wide office order for legality | |
| **Involvement of Team during planning** | |
| Consultative Meeting for the discussion of the FWA implementation | Consultative Meetings |
| Consultation and needs assessment *(safety, health and other medical concerns, convenience preference, fairness/equity)* as to the preferred dates, but eventually transitioned to Fridays | |
| Coordination within the Team | |
| Ensure accomplishments of targets | Attainment of targets and productivity |
| Productivity must not be compromised | |
| **Deviations to planned arrangements** | |
| Query about bid docs *(accept payment/issue OR)* and complaints | Call of duty (Consultations/Administrative/ Supervisory/Auditorial Functions) |
| Consultation that needs to be addressed thru face-to-face discussions and urgent tasks that needs immediate attention | |
| Field visits and other important schedules needing immediate attention | |
| Administrative/Supervisory Functions for section-related matters and/or functions for big events/activies/visitors from Central Office. | |
| As witness/observer (disposal/inspection) | |
| Fieldwork/scheduled travel and other engagements with audit clientele | |
| Medical condition/special considerations for nursing moms, pregnant employees and other health conditions. | Medical condition/special considerations |

**Planning the implementation of FWAs**

"Guidelines-based/ Directive/Policy-Driven planning" refers to a planning approach that follows specific guidelines, recommendations, or standards to ensure a structured and effective planning process, in order to minimize risks and inefficiencies. The COA XII administrative personnel planned the implementation of the FWAs effective August 11, 2022, by adopting a uniform work schedule for all COA Officials and employees assigned at the COA XII Regional Office through a four-day on-site work from Mondays to Thursdays and one (1) day work-from-home (WFH) day on Fridays as stipulated in section 5.1.1 of the Policy. For the field personnel *(those whose official stations are located at the respective agency assignments)*, team members avail of the Friday WFH on alternate basis to ensure that there is at least one member who will accommodate the needs of the audit clientele. Work arrangements other than the forecited scheme may be used in exceptional cases in consonance with the guidelines, and subject to the approval of the Regional Director. In terms of the general process, each department/section submits the proposed schedule and work arrangement scheme to the Administrative Section for evaluation and recommendations for approval or disapproval of the Regional Director; and subsequent issuance of final schedule thru a memorandum. Consultations within and among the Team are being done prior to the finalization of the schedule/matrix to ensure that there is at least one member from Team who will report on site on every working day. Considerations in terms of safety and well-being of employees, equal opportunities, and fairness were highly emphasized during the scheduling. Displaced employees (those whose official station were far from residence), and those with medical/health conditions and other special considerations *(e.g., nursing moms, senior citizen employees)* were also considered. There was also an emphasis on the attainment of targets and productivity. The staff personnel also conformed to the inputs from the Administrators during the focus group discussion, to wit:

"…*involved talaga kami sa planning kasi tinanong kami ano yung preferred day, and kung saan mas convenient on our part...*" [*We were really involved in the planning because we were asked what our preferred day arrangements that would be more convenient on our part.*]

During the Unfreeze phase, doubts and concerns on the Implementation of the FWA were addressed thru consultative meetings among the Regional Director, Assistant Regional Director and the Service Chiefs/Supervising Auditors representing each division, who were tasked to disseminate the directive to all audit groups. The respective administrative personnel coordinated within the Team as to the preparation of the matrix of schedule and consulted the members of the team. A team consultation focused on FWA implementation empowers team members, fosters collaboration, and results in FWA solutions that are tailored to the team's unique needs and dynamics. Involvement of team members was done thru various team consultations and needs assessment (in terms of safety, health and other medical concerns, convenience preference, fairness/equity) as to the preferred dates, but eventually transitioned to Fridays. During the consultative meetings and team consultations, the Office of the Regional Director further emphasized that operations should not be sacrificed while on FWA, to which the administrative personnel/Supervisors conformed and ensured that targets were accomplished.

When asked about instances of deviations from the planned schedules, the participants shared that there were also compelling situations where planned flexible work arrangements (FWAs) were altered or adjusted due to unexpected work responsibilities or urgent tasks that require immediate attention. In such cases, the originally scheduled FWAs were temporarily modified to address the call of duty. From the experiences of the participants, deviations to planned FWA schedule were due to various reasons such as: call of duty, consultations/urgent concerns, Administrative/ Supervisory/Auditorial Functions, and medical condition/special considerations. Specific instances such as the following were shared: (1) Query about bid docs (accept payment/issue OR) and complaints; (2) Consultation that needs to be addressed thru face-to-face discussions and urgent tasks that needs immediate attention; (3) Field visits and other important schedules needing immediate attention; (4) Administrative/ Supervisory Functions for section-related matters and/or functions for big events/activities/visitors from Central Office; (5); Various auditorial functions *(i.e., Urgent concerns and queries from Management, as witness/observer for various transactions such as disposal/inspection/procurement-related activities)*, (6) Fieldwork/scheduled travel and other

engagements with audit clientele; and, (7) medical condition/special considerations for nursing moms, pregnant employees and other health conditions.

## Managing the implementation of FWAs

In terms of managing the implementation of the AWA guidelines, the Administrators shared the importance of target setting by equitably setting the expected outputs considering committed targets for the semester or a given period in order to mitigate the tendency of the employees abusing the remote/flexible work arrangements.

*Table 1B. Experiences of the Administrative and Staff Personnel in the Implementation of Flexible Work Arrangements (FWAs) in COA XII*
*During the Implementation Phase*

| CLUSTERED THEMES | EMERGENT THEMES |
|---|---|
| **Preparations during the implementation** | |
| Listing of works to be performed/listing of tasks based on historical data in terms of usual transactions encountered and matrix of schedule with timelines, as basis for prioritization to help employees manage their tasks effectively | Structured Work Plans |
| Assignment of tasks to be performed as focus areas for auditorial functions | |
| Scanning of documents for review as strategy in ensuring that references are available for review while working from home | Strategic Task Management |
| Strategic task management anchored on the audit work plan, target deliverables and timelines | |
| Availability of technological tools *(i.e., cellular phone, laptop/computer desktop/internet connection, online tools)* for remote collaboration and communication | Technological Integration *(Technological Tools, Virtual Communication Tools, Virtual Meeting Platforms, Document and File Management Tools, Efficiency and Monitoring Applications)* |
| Virtual Communication Tools that facilitated communication and collaboration such as emails, messenger (group chat), phone calls and messages. | |
| Virtual meeting platforms such as Zoom which facilitated team meetings/discussions | |
| Use of document and file management tools such as google drives | |
| Use of efficiency and monitoring applications such as Contactless Attendance Module (CAM), Digital Signing Signature (DSS) and Attendance and Leave Monitoring System (ALeMS) | |
| **Strategies during the implementation** | |
| Establishment of clear communication protocols for addressing issues thru peer support and collaboration by encouraging members of the team to collaborate and provide peer support through shared communication channels. | Clear Communication Protocols |
| Solid communication to ensure that members within the team understood the goals and are of one mind in terms of targets and accomplishments. | |

| | |
|---|---|
| Real-time communication for consultations/updates | |
| Blurred line between work and family such as being distracted by the family members and working longer hours if there are tasks that need to be urgently attended to even beyond office hours. | Work-life balance strategies |
| Feeling of comfort while working at home, efficiency in attending household chores and attending family's needs | |

Implementing FWAs while maintaining structured work plans is crucial to ensure that work tasks are well-organized, monitored, and executed efficiently. Per policy, Cluster/Office shall determine and assign alternative task/s subject to the performance standards and timelines for its completion in consonance with the approved OPCR/DPCR/IPCR. Employees whose jobs/tasks cannot be performed through FWAs and when the Cluster/Office has not assigned any other task/s, the concerned officials and employees who were not able to produce outputs during the emergence of national or local outbreak of a severe infectious disease, the occurrence of natural or man-made calamities, and/or fortuitous event, shall be considered an excused absence. On the other hand, if alternative tasks were assigned to the employee, but he/she was not able to perform said tasks through WFH, the employee shall be considered absent chargeable to his/her leave credits. Task/s assigned to officials or employees should be performed to the full extent possible in terms of workhours and workdays per workweek. Reasonable and appropriate organizational, technical, and physical security measures shall be adopted by the Clusters/Offices/ROs to ensure confidentiality, integrity, and availability of official documents and other relevant information. Personal data shall be processed pursuant to Republic Act No. 10173 or the Data Privacy Act of 2012.

The participants shared that structured work plans were prepared such as *(1)* listing of tasks based on historical data in terms of usual transactions encountered, as basis for prioritization, *(2)* listing of works to be performed, *(3)* preparation of matrix of schedule with timelines by setting clear goals, deadlines, and expectations to help employees manage their tasks effectively; and *(4)* assignment of tasks to be performed as focus areas for auditorial functions. Other participants also shared the importance of strategic task management to ensure that work tasks are effectively planned, prioritized, and executed while accommodating the flexibility that FWAs offer. Specific strategies shared by the participants include *(1)* scanning of documents for review as strategy in ensuring that references are available for review while working from home and *(2)* strategic task management anchored on the audit work plan, as basis in monitoring deadlines and target deliverables which helps promote accountability and clarity in a flexible work environment.

Section 5.11 of the COA FWA policy states that,

"Tangible output/accomplishment reports shall be submitted by officials and employees who are on a flexiplace arrangement to their respective Director.

A work output monitoring mechanism shall be adopted by the Cluster/ Office/RO, such as submission of daily/weekly accomplishment report/s, etc., in consonance with the performance standards they adopted.

Failure of the official/employee to accomplish the assigned task/s within the timelines set by the Cluster/Office/RO may be a ground to deny subsequent requests for flexiplace work arrangement."

All personnel were expected to perform their duties even in the midst of alternative work arrangements remotely and through online platform to (1) make themselves available during the work hours that they are at home, from a satellite office, or a fixed place; (2) submit report of accomplishments to their respective division/audit group; (3) have computer or laptop and designated work space free of distractions; (4) ensure open communication using various means/platforms such as messenger or cellular services, email, internet or data connections, Google monitoring sheets, access to teleconference resources and other online platforms such as Zoom meetings, whenever necessary. Personnel assigned in the COA XII Regional Office

were provided with a Quick Response (QR) code as basis in utilizing Contactless Attendance Module (CAM) during WFH Arrangement in lieu of the Biotime Finger scan Machine (Biometrics) and Attendance and Leave Monitoring System (ALeMS) for attendance recording and monitoring wherein each employee was by the ATFD, effective April 25, 2022. The integration of technology enabled seamless communication, task management, collaboration, and access to resources even in a flexible work environment among the administrators/supervisors and staff personnel. Specific experiences shared by the participants in terms of technological integration include: *(1)* Availability of technological tools *(i.e., cellular phone, laptop/computer desktop/internet connection)* which facilitated the implementation of FWAs by enabling remote collaboration, communication, and task management; *(2)* Virtual Communication Tools that facilitated communication and collaboration  such as emails, messenger *(group chat)*, phone calls and messages, as well as virtual meetings via Zoom; *(3)* Virtual meeting platforms such as Zoom which facilitated team meetings/discussions; *(4)* Use of document and file management tools such as google drives; and, *(5)* Use of efficiency and monitoring applications such as Contactless Attendance Module (CAM), and Attendance and Leave Monitoring System (ALeMS).

To secure communications among individuals and government agencies, the Clusters/Offices/ROs, in coordination with the ITO, are encouraged to use the Philippine National Public Key Infrastructure (PNPKI) of the Department of Information and Communications Technology. As such, officials and employees should register their respective signatures on the PNPKI and use it for official government transactions in compliance with Executive Order No. 810, s. 2009. However, PNPKI was not yet fully utilized by COA XII Employees awaiting approval of the submitted requests to the DICT. Alternatively, online Digital Signing Signature (DSS) was utilized by the personnel assigned at the COA XII Regional Office. For field personnel, due considerations in determining transactions that may be implemented online in accordance with COA Circular No. 2021-006 [Guidelines on the use of Electronic Documents, Electronic Signatures, and Digital Signatures in Government Transactions] is duly observed, but not yet on full extent.

Throughout the implementation, establishment of clear communication protocols played a vital role towards the success of the implementation and as means of feedbacking. Supervisors/Administrators ensure the establishment of clear communication protocols for addressing issues thru peer support and collaboration by encouraging members of the team to collaborate and provide peer support through shared communication channels. Solid communication also helped to ensure that members within the team understood the goals and are of one mind in terms of targets and accomplishments. Not only in terms of updates, but as well as regarding consultations and instructions on how to go about certain tasks. Employees ensure that their communication lines are always open and available whenever necessary, especially when there are referrals/consultations from audit clientele. Various means were utilized such cellular services via text or call and online platforms such as messenger (group chat), and formal communications were mostly directed thru emails.

During the focus group discussion, the staff personnel also shared about the importance of work-life balance strategies. Implementing these strategies within the framework of FWAs ensures that employees can enjoy the benefits of flexibility while maintaining a healthy work-life balance. Nevertheless, there were also work-life balance strategies/coping mechanisms shared as fully discussion in the succeeding sections of this paper, specifically pertaining to coping mechanisms and facilitating factors.

**Feedbacking Mechanisms Employed and Monitoring the implementation of FWAs**
The implementation of a flexible work arrangement is not a one-size-fits-all process. It requires customization based on your organization's unique needs, culture, and industry. Regular communication, flexibility in adapting to changes, and a commitment to supporting employees are key to a successful implementation. Thus, feedback mechanism is crucial for the successful execution of a flexible work arrangement to gather insights, address challenges, and to identify areas that need improvement/innovation or adjustment.

*Table 1C. Experiences of the Administrative and Staff Personnel in the Implementation of Flexible Work Arrangements During the Feedbacking/Monitoring Phase*

| CLUSTERED THEMES | EMERGENT THEMES |
|---|---|
| **Tools/instruments/feedbacking mechanisms employed during the monitoring** | |
| Gathering of feedback thru various meetings with section heads, for problems, issues and concerns; as well as sharing of observations towards them. | Feedback Collection/Loop |
| Maintaining feedback loop and open communication thru various platforms - text messages, calls, emails, group chats. | |
| Performance tracking thru monthly/quarterly/accomplishment reports and compliance monitoring | Performance Tracking |
| Utilization of platforms and technological tools such as group chat, email, zoom meetings, google drives, google sheets, in-house database and the likes, to have an easy and fast access to their respective work assignments and for real-time monitoring of submission of mandatory reports. | |
| CLUSTERED THEMES | EMERGENT THEMES |
| **Tools/instruments/feedbacking mechanisms employed during the monitoring** | |
| Regular check-ins such as random texts/calls. | Regular Check-ins |
| One-on-one discussion/consultations | |
| Real-time coordination with Head Guard | |
| **Strategies employed during the monitoring** | |
| Output-focused monitoring/evaluation | Output-focused Monitoring and Accountability |
| Monitoring of outputs in terms of timeliness and quality. Employees were held more accountable for their work if the intended output were delivered and if there are any other things needed in order to complete certain reports/tasks, but with freedom of employing the staff/team member's method, so long as the expected outputs were delivered. | |

For COA XII Administrative personnel, one mechanism employed was Feedback Collection, in which, some feedback from section heads and team members were gathered with regards their experiences, challenges, and successes during the implementation phase. Specific experiences shared were *(1)* gathering of feedback thru various meetings with section heads, for problems, issues and concerns; as well as sharing of observations towards them; and *(2)* maintaining feedback loop and open communication thru various platforms - text messages, calls, emails, group chats. Inadequate mechanisms for tracking remote work performance can lead to challenges in monitoring and evaluating employee productivity.

Having FWAs promotes the culture of being output-focused. Employees were held accountable for their work when they were measured based on their output and work ethics. Outputs were also measured in

terms of timeliness and quality - if the intended output were delivered and if there are any other things needed in order to complete reports/tasks, but with freedom of employing the team member's method, so long as the expected outputs were delivered. By implementing flexible work arrangements in the Commission on Audit, the aim to enhance employee well-being, improve work efficiency, and adapt to changing work dynamics while maintaining the high standards of accountability and quality that COA represents, would only be possible thru regular monitoring of the effectiveness of FWAs and make adjustments as needed.

In terms of monitoring the implementation of FWAs, employees were required to submit the accomplishment report, together with the monthly submission of the DTRs. The details in the accomplishment reports are duly reviewed and assessed by the Team Leader/Supervisor for validity. Other means of monitoring are random/surprise calls from the concerned Supervisors and/or virtual meetings. Aside from that, submission of mandatory quarterly and/or semestral reports is closely monitored. Teams further innovated platforms using the available technology such as group chat, email, zoom meetings, google drives, google sheets and the likes, to have an easy and fast access to their respective work assignments.

For the Audit Groups, a Google Sheet for the monitoring of reports submissions was institutionalized - for real-time monitoring of submission of mandatory reports across teams. Specifically for the Service Chief of the Administrative, Training and Finance Division (ATFD), a more stringent approach was employed such as providing instructions to the Head Guard to require pass slip and log of outgoing/incoming communications and ensure real-time coordination of updates to the Office of the Regional Director thru chat/text messages/call while majority of the COA XII personnel are on WFH. As for the Legal and Adjudication Division, a stand-alone application for the monitoring of the status of various dockets was initiated due to the confidentiality of data. There was consensus from all the participants interviewed that having FWAs promotes the culture of being output-focused. Employees were held more accountable for their work when they were measured based on their output and work ethics. Outputs were also measured in terms of timeliness and quality - if the intended output were delivered and if there are any other things needed in order to complete certain reports/tasks, but with freedom of employing the staff/team member's method, so long as the expected outputs were delivered. Apart from improved productivity by being more output-focused, participants also felt that the traditional way of managing employees resulted in a lot of unproductive time because employees were measured based on intangible outcomes, such as arrival and departure times, and the tendency of employees to be complacent at home.

**Evaluating the implementation of FWAs**
Evaluating the implementation of flexible work arrangements (FWAs) is essential to measure the effectiveness of the program, identify areas of improvement, and ensure that the desired outcomes are being achieved. Some excerpts from the experiences of the participants in terms of evaluating the implementation of FWAs were:

"We don't have concrete monitoring scheme yet on how to ensure personnel are working on a particular Friday and the nature of our output is not day to day...we don't have policy or guidelines yet... I don't have any idea as to the best practice/setup of WFH, but what I envision is, personnel are only allowed to work-from-home if there is a dedicated workstation. In fairness to COA, we are monitored because we have CAM [Contactless Attendance Module], though it is still limited; there is still a need to add controls and at the same time, there should be a specific work or instruction that needs to be accomplished during work from home, although I'm not sure if it will work."

*"Wala pa tayong concrete na monitoring kung paano natin malaman na nagwork sila on a particular Friday and yung nature ng output is not day to day..yung lack of policy or guidelines..wala pa akong alam na best practice talaga of the setup of work from home but for me, yung naeenvision ko is allowed ka lang mag-work from home kapag na-set up mo yung ganitong work space, or may dedicated workstation ka para may assurance talaga*

*ang organization na talagang nag-work ka talaga during WFH mo. In fairness namna sa COA, monitored naman kasi merong CAM, pero limited..dapat dagdagan lang ng controls to ensure na ngwowork from home yung personnel. At the same time, maybe there should be a specific work or instruction that he needs to accomplished during work from home. Although di ko din sure if mgwowork sya.(A9)*

"Unlike with my experience with UN Audit, we do not work on papers. We don't have this. So everything is in the database. We have access anywhere. As long as you have your cellphones or laptops, you can access even the most minute documents. Unlike with us, it will continue to be a struggle really because we are very much dependent on printouts. And we treat the documents as if they were the original documents. So it's really challenging on our part. Not only in our division but other divisions, even the audit sectors. It's challenging because we have not been really adapting on, not even transitioning on the paperless work. We need to gradually adapt the UN system of the Flexible Work Arrangement. Because the Flexible Work Arrangement has been for long, it has been adapted by the UN, as a reference. In fact, they have an equivalent of the International Civil Service Commission...and we are not complemented with the required manpower to do the works. We have to have someone dedicated to do the scanning of the documents. Plus, cloud storage consideration like subscription... it's difficult...as far as achieving the optimum work requirement, there are really limitations. Because again, going back to what I said, we have not been transitioning at the level that we can work without carrying these documents in our house."

*"Unlike yung experience with UN Audit, we do not work on papers. We don't have this. So everything is in the database. We have access anywhere. As long as you have your cellphones or laptops, you can access even the most minute documents. Unlike with us, it will continue to be a struggle really because we are very much dependent on printouts. And we treat the documents as if they were papers na mismo. So talagang challenging siya on our part. Not only in our division but other divisions, even the audit sectors. So challenging siya because we have not been really adapting on, not even transitioning on the paperless work. we need to gradually adapt the UN system of the Flexible Work Arrangement. Because the Flexible Work Arrangement has been for long, it has been adapted by the UN. As a reference. In fact, they have an equivalent of the International Civil Service Commission...and hindi tayo complemented with the required manpower to do the works. Kasi you have to have someone dedicated para mgscan lang. Plus, cloud storage consideration like subscription..mahirap...as far as achieving the optimum work requirement, there are really limitations. Because again, going back to what I said, we have not been transitioning at the level that we can work without carrying these documents in our house.(A3)*

"By the nature of our work, based on physical papers/documents, we need to finish the reviews as of Thursday, so that by Friday, we do the report preparation."

*"Yung nature ng work natin na physical papers/documents. Kailangan tapusin na talaga ang reviews as of Thursday para pgdating ng Friday, report preparation na lang."(A6)*

"With regards digitalization...actually, there was training last time, regarding electronic signature via Zoom. But it would be better if it's hands-on training, because it's difficult for those who are not technologically well-versed. Maybe in terms of readiness or preparedness, because the nature of our work is more on paper...and hopefully we will eventually transition into paperless. In my audited agency, they have online archiving of documents, there's a dedicated person who does the scanning, and they have scanning machine."

*.And the digitization.. Actually, there was training last time, regarding electronic signature. But it would be better if it's hands-on training. Kasi kahit ako, mejo bata-bata pa, mejo nahirapan mg-apply, lalo na yung mga medyo matanda na and hindi Techy.Maybe in terms of readiness or preparedness, because the nature of our work is more on paper..and sana*

*ma-push na rin yung paperless. Dito kasi meron na silang online archiving ng documents, scanned na yung documents. Tapos yung dedicated person din who will do the scanning, tapos yung equipment din, scanning machine.(A8)*

"In General, the Friday WFH setup, I think it's not effective given that personnel are working remotely. On my part, monitoring is via internet, and it there's a problem with internet providers, won't be able to monitor them if they're really working. At the same time, it's a different factor witnessing them working face-to-face as compared to a virtual setup..To be honest, there are still some delays. I think it's because you're not in the best mood to work from home. We're not yet in a professional state. Because one consideration is, there should be a workstation at home. You should be able to show your supervisor the dedicated workstation. Besides, we don't have standing guidelines yet on what the workstation should look like in the house."

*"In general, yung Friday na WFH, I think di sya effective, yun na nga, di ko naman sila nakikita. Ako din, via internet lang yung monitoring, sometimes, if there's a problem with the IP, internet providers, you won't be able to monitor them if they're really working. At the same time, malaki pa din ang factor of face-to-face ni silang nakikitangngwowork compared doon sa virtual..To be honest, there are still some delays. I think it's because you're not in the best mood to work from home. We're not yet in a professional state. Because one consideration is, there's a workstation at home, we don't know if there's a workstation in the room. you really have to have a workstation...kumbaga, if you really want to be honest to goodness na WFH, you should have a dedicated workstation. You should be able to show your supervisor nae to yung workstation. And kasi wala pa tayong standard talaga on the work set up at home, we don't have a standard yet on what the workstation should look like in the house.(A9)"*

"There was not much about mentoring or coaching..more on discussions..Our team meetings are usually open forum. It's better to schedule on a Friday the team discussions, open forums, consultations, weekly coaching, mentoring sessions.. but you need buy-in from personnel involved. Some people, of course, their mindset is on work-from-home...Usually, sessions related to mentoring and coaching are not prioritized because the focus is on the primary mandate [auditorial functions]. Improving the COA policy about work from home especially concerning staff who are not allowed to bring documents at home and those personnel with admin-related functions, such as messenger and drivers."

*There was not much about mentoring or coaching..more on discussions..Open forum usually yung team meetings namin.(A7)... It's better to schedule it on a Friday yung mga Discussions, open forums, Consultations, weekly coaching, Mentoring sessions.. but you need buy in from people. Some people, of course, yung mindset nila is nakawork from home...Yung madalas talaga nakakalimutan – yung mentoring, coaching, na dedicated time for that, sir. Kasi minsan, focus lang doon sa mandate. improving the COA policy about work from home. Lalo na dun sa mga staff na hindi talaga nila madala yung documents. Like yung admin-related na for example driver ka or messenger. Wala ka talagang ma-work from home. Kasi wala naman. Wala ka naman talaga physical output na nagawa.(A9)...*

Based on interviews and focus group discussion, a structured approach to evaluating the implementation of FWAs has not yet been established. Nevertheless, a notable comment from a participant in terms of gaps include: *(1)* Specific guidelines and requirements concerning home-office setup, equipment installation, safety, cost, and the like should be taken in to consideration when designing a WFH policy such as: a) the worker shall designate a workspace for placement and installation of equipment to be used in a safe condition. Such designated area is deemed to be the workplace *(all other areas of the home is not classified as the workplace)*, b) The worker is responsible for establishing and maintaining a designated workplace in a safe, healthy, professional and secure manner, c) For reimbursement of expenses incurred for improvements to the home office workspace must obtain prior approval of the Commission, subject to usual budgeting and accounting rules; (2) Nature of duty (paperwork), technology, data protection and

security considerations, such as, but not limited to: a) Bringing of official documents at home to which Agency deems sensitive to data privacy that access to it must be controlled and restricted, b) All workers on WFH must take up the ICT online training, which is accessible for all workers, including guide to navigating the COA Applications, c) Shift towards full digitalization/automation across all audited government agencies and instrumentalities not yet in place; and *(3)* Considerations and optimum utilization of WFH set-up for other critical areas of work in terms of soft skills acquisition/improvement such as mentoring, coaching, mental health programs and other relevant trainings by linking strategic performance management systems with the implementation of FWAs.

**Facilitating Factors in the implementation of Flexible Work Arrangements (FWAs)**

The following constructs emerged from analyzing the responses:

*Table 2. Facilitating Factors Experienced by the Administrative and Staff Personnel in the Implementation of Flexible Work Arrangements (FWAs) in COA XII*

| CLUSTERED THEMES | EMERGENT THEMES |
|---|---|
| **Benefits and facilitating factors** | |
| Cost savings for utility usage (electriciy and water), fuel consumption for Friday personnel shuttle (particularly those assigned at the COA XII Regional Office) | Cost Savings |
| Personal cost-savings (fare, allowance, food, transportation, office attire, personal necessities) | |
| Convenience, travel time and safety considerations from commuting and going to work. | Convenience/ Efficiency |
| Autonomy and sense of empowerment that boost employee morale, built on trust and flexibility. | Perceived Autonomy and Technological Integration |
| Technological Integration which allows flexibility of working productively based on individual preferences and/or working styles. | |
| Work-life integration while working at home and efficiency in attending household chores and attending family's needs, concentration of tasks as no referrals being attended to from the Management | Work-life integration |
| Improved Mental State and Well-being being more relaxed and less tense than in an office environment. | Improved Mental State and Well-being |
| **Organizational Support and Interventions** | |
| Provision for quarterly load allowance (for field auditors/staff personnel), internet allowance for those who were not eligible to claim for load allowance, provision for laptops and external drive. | Tangible/Moral support |
| Flexibility itself and the sense of autonomy and trust served as support, while ensuring productivity and timeliness. One participant also shared about an instance of training/stress debriefing by COA Central Office. | Sense of Flexibility |

In terms of benefits and facilitating factors, the participants shared that there was an element of practicality around their decision to implement FWAs such as utility usage (electricity and water) from having employees work remotely (COA-wide and those assigned at the different official stations), fuel consumption for Friday personnel shuttle (particularly those assigned at the COA XII Regional Office) and personal cost savings (fare, food, personal necessities), travel time and safety considerations from

commuting and going to work. There was also a sense of autonomy and sense of empowerment that boost employee morale which was built on trust and flexibility. There was a positive relationship between giving employees the autonomy to carry out their work and their productivity and quality of their work. Employees felt that they were able to use their preferences of working to be most productive based on individual preferences and/or working styles. With the aid of technology and various online platforms, remote working is made possible without compromising timely delivery of expected outputs and the welfare, health and safety of employees. Employees who have the flexibility to change their work schedules and location are better able to balance their personal and professional obligations.

The participants also shared improved mental state to better balance their work and personal life, which in turn makes them happier – brought about by the feeling of comfort while working at home, efficiency in attending household chores and attending family's needs, concentration of tasks as no referrals being attended to from the Management (on the part of the Supervisors/Team Leaders), welfare of employees (lessen risk of accidents during travel especially for displaced employees). All of which lowers stress levels, boost job satisfaction and improves overall well-being, and that, by offering FWAs, employees remained more relaxed and less tense in the office environment.

In terms of organizational support, the participants shared that the Commission provided the employees and personnel all the best possible support they can offer to the workforce, subject to the budget and fund availability. There were recipients of laptops and load/data allowances. Specifically, there is provision for quarterly load allowance (for field auditors/staff personnel), internet allowance for those who were not eligible to claim for load allowance, provision for laptops and external drive. Others who were non-recipient of tangible support shared that the flexibility itself and the sense of autonomy and trust served as support, while ensuring productivity and timeliness. One participant also shared about an instance of training/stress debriefing facilitated by COA Central Office during pandemic. Nevertheless, the Commission can do more by operationalizing compliance on the Mental Health Program institutionalized by the Civil Service Commission as well those items mentioned in the Evaluation section of this paper.

**Hindering Factors/Challenges During the Implementation**

The following constructs emerged from analyzing the participants' responses:

*Table 3. Hindering Factors/Challenges Experienced by the Administrative and Staff Personnel in the Implementation of Flexible Work Arrangements in COA XII*

| CLUSTERED THEMES | EMERGENT THEMES |
|---|---|
| Technological support/readiness and power interruptions, specifically in terms of: <br> a. Lack of expertise - There were some employees, particularly those holding non-core positions who are not well-versed in maximizing the use of technology. <br> b. Technical Issues - Internet connection problems and/or problems with internet service provider, network issues (poor signal) which contributes to challenges in terms of communication and coordination, real-time access to attendance module (CAM) and fast access to digital signing features. <br> c. Power interruptions - Power outages or fluctuations interrupt work tasks work and cause frustration especially if there's no prior notice. | Technological Support/Readiness and Power Interruptions |
| Ineffective review of documents at home if with lacking attachments | Nature of Duty (paperwork) |
| Nature of duty is heavily dependent on paper. Full | |

| | |
|---|---|
| digitalization not yet in place. Although there are still instances where documents can be scanned, but difficult for those with bulky attachments. | |
| Addressing the needs of the clientele especially if documentary attachments are needed to be checked during referrals/consultations. | Addressing the needs of the Audit Clientele |
| Blurred line between work and family such as being distracted by the family members and working longer hours if there are tasks that need to be urgently attended to even beyond office hours. | Work-life Boundary |
| Fairness of the policy - inconsistency in the implementation depending on the assignment and one-man Team | Perceived Fairness |
| Abuse/taking advantage of the policy (unavailability during official time) and untimely feedback | Abuse of the FWA policy |
| Inadequate organizational support due to funding/budget limitations | Inadequate Organizational Support and Readiness |
| Inadequate readiness in terms of work set-up/workstation and optimum utilization of WFH set-up for other critical areas of work in terms of soft skills acquisition/improvement such as mentoring, coaching, mental health programs and other relevant trainings. | |

As shared by the participants, technological support/readiness and power interruptions are significant challenges that impacted the effective implementation of flexible work arrangements FWAs, specifically in terms of: a) Lack of expertise - some employees, particularly those holding non-core positions who are not well-versed in maximizing the use of technology, b. Technical Issues - Internet connection problems and/or problems with internet service provider, network issues (poor signal) which contributes to challenges in terms of communication and coordination, real-time access to attendance module (CAM) and fast access to digital signing features, c. Power interruptions - Power outages or fluctuations interrupt work tasks work and cause frustration especially if there's no prior notice.

Given the nature of work, participants shared challenges in terms of the effective discharge of function especially in conducting review of documents at home. Given also the fact that the audit clientele has not yet fully transitioned to full digitalization yet. Although there are still instances where documents can be scanned, but for those with bulky attachments, participants face difficulties accessing physical documents or files that are only available in the office, impeding their ability to perform tasks effectively and on time. One participant also shared challenges in terms of timely endorsement of correspondence which arrived on a Friday. Majority of the Audit clientele shared that the common challenges include difficulty in communicating with the concerned auditors as to various issues/concerns/referrals especially those that involve presentation of documents, to which, face-to-face discussion is preferred. Another area of concern is on the timeliness in responding to queries due to difference in working time and working space, poor signal and/or poor internet connection. Nevertheless, the audit clientele shared that it is not much of a challenge considering that open communication in other alternative modes is maintained and the luxury of time to refer to the Resident Auditors on other days, except Fridays. Resident Auditors also go to the office as the need arises, especially for urgent concerns. Another major drawback of WFH includes the blurred line between work and family. Participants shared instances of being distracted by the presence of young children or family members while working at home and that blurred boundaries between work and family life lead to overwork. Participants recognized the benefits of working remotely but felt that one of the downsides was that they started working longer hours because they did not know when to stop working or there are tasks that needs to be urgently attended to even beyond office hours.

A further drawback expressed by the participants was the fairness of the policy. Inconsistency in the use and execution of the policy, particularly on the manner of availing the FWA between those personnel assigned at the COA XII Regional Office and those personnel whose official stations are on the assigned audited agencies. Another concern raised was for those who are one-man Team, to which, such employee was not entitled to WFH arrangement, as agreed during the meeting. The result of this was that there was a lack of coherency throughout the Commission. By having an incoherent policy, participants found that employees would compare their working arrangements with their peers in other division/audit group and feel disappointed when they came to learn that they had less flexibility in their respective division/audit group. The concept of work-life boundary and perceived fairness is integral to understanding how flexible work arrangements (FWAs) impact employees' overall well-being and job satisfaction. Maintaining a clear boundary between work and personal life is crucial for achieving a healthy work-life balance.

Another major drawback is on the abuse of the FWA Policy. Some form of abuse of the policy from their colleagues are taking advantage of the policy (such as doing errands outside while on WFH and/or during official time, unavailability during official calls, untimely responses to emails/messages, among others). One administrator emphasized to their division that it was imperative that everyone made a conscious effort to render the expected services/outputs in order for FWAs to be effective and not disruptive. Another supervisor also shared that managing employees' performance was challenging in a flexible environment and find it hard to track performance and give timely feedback when staff are working remotely and sometimes on different schedules.

Another hindering factor is the inadequate organizational support can significantly hinder the successful implementation of flexible work arrangements. One participant shared that one of the limitations is on the funding - not all employees were recipients of organizational support such as data and cellcard allowance, laptop. Also, in terms of work set-up, reimbursement of expenses incurred for improvements to the home office workspace was not yet considered in the existing policy and must obtain prior approval of the Commission, subject to usual budgeting and accounting rules. Other aspects also include considerations and optimum utilization of WFH set-up for other critical areas of work in terms of soft skills acquisition/improvement such as mentoring, coaching, mental health programs and other relevant trainings.

**Coping Mechanisms to Hurdle the Hindering Factors/Challenges**
Coping mechanisms are strategies and approaches that the participants employed to effectively navigate and overcome hindering factors and challenges associated with implementing flexible work arrangements. In lieu of those identified challenges, the following were the coping mechanisms:

*Table 4. Coping Mechanisms to Hurdle the Hindering Factors/Challenges Experienced by the Administrative and Staff Personnel in the Implementation of Flexible Work Arrangements in COA XII*

| HINDERING FACTORS/CHALLENGES | COPING MECHANISMS |
|---|---|
| Technological Support/Readiness and Power Interruptions | Being patient about the things which are beyond their control and focus on alternatives ways on how to cope up with the disrupted task and ensure to finish them within the expected timelines. |
| Nature of Duty (paperwork) | As for the needed documents, one mitigating mechanism shared was requesting the person/staff on-site to scan the documents on their behalf. As for the Legal and Adjudication Division, a stand-alone application for the monitoring of the status of various dockets was initiated due to the confidentiality of data. |
| | As for the correspondence which arrived on a Friday, there was an agreed instruction to scan and email the related correspondence so they can work on them |

| HINDERING FACTORS/CHALLENGES | COPING MECHANISMS |
|---|---|
| | beforehand and ensure coordination with the receiving section. |
| Nature of Duty (paperwork) | Teams further innovated platforms using the available technology such as group chat, email, zoom meetings, google drives, google sheets and the likes, to have an easy and fast access to their respective work assignments. For the Audit Groups, a Google Sheet for the monitoring of reports submissions were institutionalized - for real-time monitoring of submission of mandatory reports across teams. |
| | For the Service Chief of the Administrative, Training and Finance Division (ATFD), a more stringent approach was employed such as providing instructions to the Head Guard to require pass slip and log of outgoing/incoming communications and ensure real-time coordination of updates thru chat/text messages/call while majority of the COA XII personnel are on WFH. |
| Addressing the needs of the Audit Clientele | Some teams come to an agreement on a specific day to discuss the matters/referrals especially those involving presentation of documents and relevant attachments. Some participants also shared that, if certain task/referral is urgent, in the exigency of service, such personnel go to the office and have to dispense with the opportunity to be working from home on that specific day. Based from the experiences of the audit clientele, COA resident auditors ensured that communication lines are open and were receptive and responsive to queries/questions/ clarifications via text or phone call, messenger, and emails. |
| Work-life Boundary | Ensure accomplishments of targets; productivity must not be compromised Ensure accomplishments of targets; productivity must not be compromised and take practical steps to allocate designated workstation free from distractions. |
| Perceived Fairness | Raise the concern to the Regional Director and Administrative Section for further evaluation of the region-wide implementation. |
| Abuse of the FWA policy | In terms of monitoring and managing remote workers, one Supervisor shared that it was necessary to adjust management style to ensure that employees are meeting core performance standards. Another supervisor shared setting up of surprise virtual meetings. Some other strategies employed were random calls and text for updates, Administrators ensure that the guidelines are strictly followed in terms of scope and coverage, and ensure that regular monitoring and timely feedbacking is being conducted. Accordingly, they were strict in checking the required |

| | |
|---|---|
| | outputs and reports, aside from human considerations. |
| Inadequate Organizational Support and Readiness | Raise the concern to the Regional Director and Administrative Section for further evaluation of the region-wide implementation specifically in terms of organizational support and intervention. |

As for the technological/technical/power interruptions, the participants shared that they were just patient about the things which are beyond their control and just focus on alternatives ways on how to cope up with the disrupted task and ensure to finish them within the expected timelines – such as catching up pending work on weekends or at night. For internet connections concerning the online attendance module, request for manual entry is done. In terms of challenges related to the nature of work, *(1)* as for the needed documents, the mitigating mechanism shared was requesting the person/staff on-site to scan the documents on their behalf; *(2)* as for the correspondence which arrived on a Friday, there was an agreed instruction to scan and email the related correspondence so they can work on them beforehand and ensure coordination with the receiving section; *(3)* Teams further innovated platforms using the available technology such as group chat, email, zoom meetings, google drives, google sheets and the likes, to have an easy and fast access to their respective work assignments. For the Audit Groups, a Google Sheet for the monitoring of reports submissions was institutionalized - for real-time monitoring of submission of mandatory reports across teams; *(4)* Specifically for the Service Chief of the Administrative, Training and Finance Division (ATFD), a more stringent approach was employed such as providing instructions to the Head Guard to require pass slip and log of outgoing/incoming communications and ensure real-time coordination of updates to the Office of the Regional Director thru chat/text messages/call while majority of the COA XII personnel are on WFH; *(5)* As for the Legal and Adjudication Division, a stand-alone application for the monitoring of the status of various dockets was initiated due to the confidentiality of data.

In terms of addressing the needs of the audit clientele, some teams come to an agreement on a specific day to discuss the matters/referrals especially those involving presentation of documents and relevant attachments. Some participants also shared that, if certain task/referral is urgent, in the exigency of service, such personnel go to the office and have to dispense with the opportunity to be working from home on that specific day. Based from the experiences of the audit clientele, COA resident auditors ensured that communication lines are open and were receptive and responsive to queries/questions/ clarifications even through alternative means such as via text or phone call, messenger, and emails. To address concerns on work-life boundaries, regardless of work flexibility, the mindset is always to ensure accomplishments of targets; productivity must not be compromised and take practical steps to allocate designated workstation free from distractions. To counter potential abuse of the FWA policy, in terms of monitoring and managing remote workers, one Supervisor shared that it was necessary to adjust management style to ensure that employees are meeting core performance standards. Another supervisor shared setting up of surprise virtual meetings. Some other strategies employed were random calls and text for updates, Administrators ensure that the guidelines are strictly followed in terms of scope and coverage, and ensure that regular monitoring and timely feedbacking is being conducted. Accordingly, they were strict in checking the required outputs and reports, aside from human considerations. As for the perceived fairness and inadequate organizational support/readiness, the participants shared similar sentiments to raise the concern to the Regional Director and Administrative Section for further evaluation of the region-wide implementation.

**Experiences of the COA Audit Clientele**

Based on the experiences of the audit clientele, COA resident auditors in general, were receptive and responsive to queries, questions, and/or clarifications even through alternative means such as via text or phone call, messenger, and emails. Similar experiences as to the facilitating factors and hindering factors were shared by the audit clientele, as shown in the table on the next page.

*Table 5A. Experiences of the Audit Clientele in the Implementation of Flexible Work Arrangements in COA XII*

| CLUSTERED THEMES | EMERGENT THEMES |
|---|---|
| **Benefits observed for the organization** | |
| Autonomy to carry out their work and their productivity and quality of their work. More so, with the aid of technology and various online platforms, remote working is made possible without compromising timely delivery of expected outputs and the welfare, health and safety of employees. | Perceived Autonomy and Technological Integration |
| Cost savings in terms of utility usage (electricity and water) from having employees work remotely. | Cost Savings |
| Feeling of comfort while working at home, efficiency in attending household chores and attending family's needs. | Work-life integration |
| **Hindering factors/challenges** | |
| Monitoring employees' performance and attendance in a flexible environment and tracking of performance when staff are working remotely and sometimes on different schedules. | Potential abuse of the FWA policy |
| Addressing the needs of the clientele where fact-to-face consultations are preferred considering the confidentiality of data/supporting attachments, especially if documentary attachments are needed to be checked during referrals/consultations. | Addressing the needs of the Audit Clientele |
| For those who are one-man Team, to which, such employee was not entitled to WFH arrangement. | Perceived Fairness |

In terms of benefits of implementing FWAs, the audit clientele also observed similar experiences specifically in terms of perceived autonomy and technological integration, cost savings and work-life integration. The Audit Clientele observed the COA personnel's autonomy to carry out their work and their productivity and quality of their work. More so, with the aid of technology and various online platforms, remote working is made possible without compromising timely delivery of expected outputs and the welfare, health and safety of employees. There are also cost savings in terms of utility usage (electricity and water) from having employees work remotely and the feeling of comfort while working at home, efficiency in attending household chores and attending family's needs.

As for the challenges, majority of the Audit clientele shared that the common challenges include difficulty in communicating with the concerned auditors as to various issues/concerns/referrals especially those that involve presentation of documents, to which, face-to-face discussion is preferred. Another area of concern is on the timeliness in responding to queries due to difference in working time and working space, poor signal and/or poor internet connection. Nevertheless, the audit clientele shared that it is not much of a challenge considering that open communication in other alternative modes is maintained and the luxury of time to refer to the Resident Auditors on other days, except Fridays. Resident Auditors also go to the office as the need arises, especially for urgent concerns.

*Table 5B. Coping Mechanisms to Hurdle the Challenges/Hindering Factors as Experienced by the Audit*

| CLUSTERED THEMES | EMERGENT THEMES |
|---|---|
| Open communication for queries/clarifications/ guidance/provision of regular updates and value-added insights | Clear/Open Communication |
| Understanding the client needs by maintaining confidentiality and professionalism thru cooperation and collaboration. | Cooperation and Collaboration |

*Clientele in the Implementation of Flexible Work Arrangements in COA XII*

In general, managing the audit clientele during the implementation of FWAs was made possible thru establishing clear/open communication for queries/clarifications/ guidance/provision of regular updates and value-added insights and maintaining confidentiality and professionalism thru cooperation and collaboration. Managing the audit clientele involves effectively addressing the needs, expectations, and relationships with the clients for whom an audit is being conducted. For organizations like the Commission on Audit in the Philippines, which is responsible for conducting audits of government agencies and entities, managing the audit clientele is essential for maintaining transparency, credibility, and professionalism. In terms of addressing the needs of the audit clientele, some teams come to an agreement on a specific day to discuss the matters/referrals especially those involving presentation of documents and relevant attachments. Some participants also shared that, if certain task/referral is urgent, in the exigency of service, such personnel go to the office and have to dispense with the opportunity to be working from home on that specific day. Based on the experiences of the audit clientele, COA resident auditors ensured that communication lines are open and were receptive and responsive to queries/questions/clarifications even through alternative means such as via text or phone call, messenger, and emails. Effective management of audit clientele involves a delicate balance between maintaining independence and professionalism while also fostering positive relationships and meeting client expectations and needs thru cooperation and collaboration.

**Proposed Framework/Model**

The proposed framework/model for a successful implementation of flexible work arrangement (FWA) was drawn from the experiences of the Administrators and staff personnel, as well as from the perspective of the audit clientele of COA XII, which includes major factors which are significant antecedents and requirements to initiate FWAs.

**Figure 2. Proposed Framework/Model for the Implementation of FWA in COA XII**
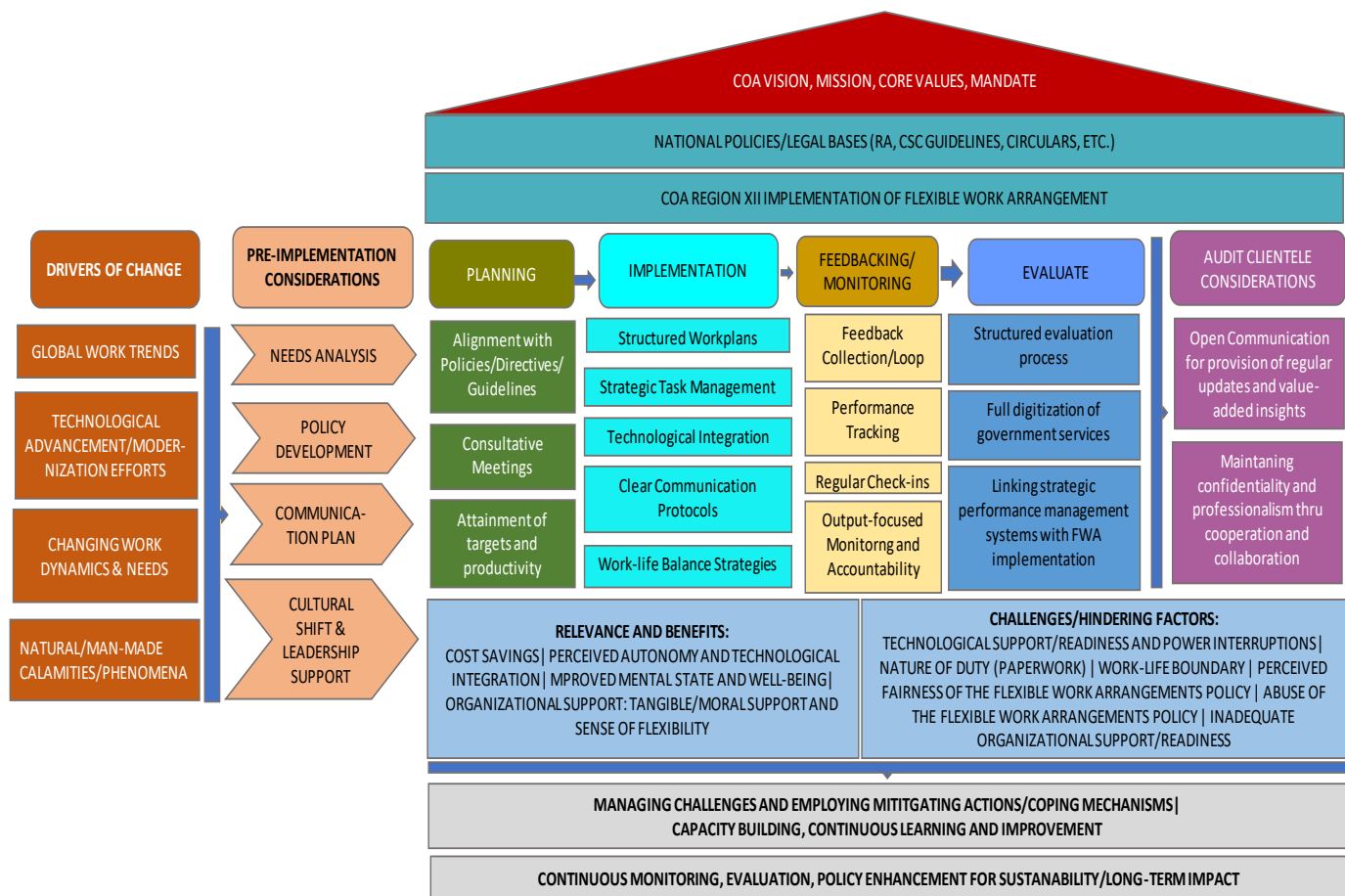


The overall rationale for proposing a framework/model for the implementation of FWA in COA XII revolves around the potential benefits it can bring to the individuals, organizations, and the broader community associated with COA XII, ranging from improved well-being to enhanced productivity and social impact. The objectives include, among others, the baseline data in enhancing the current and future implementation of flexible work arrangements and policy enhancement.

For COA XII, guided by its vision, mission and core values and mandate, the overarching consideration is the nationwide policies and legal issuances such as memorandum and circulars. The components include a prelude as to the drivers of change and pre-implementation considerations, based from the review of related literature. With the interplay of the theoretical frameworks on the Lewis' theory of change, Ulrich' HR role model and Fayol's functions of management, and in due consideration of the validated research instruments, the themes that emerged were identified under each aspect of the FWA implementation. For the a.) Planning Phase – Alignment with Policies/Directives/Guidelines, Consultative Meetings, and Management by Objectives; b.) Implementation Phase – Structured Workplans/Strategic Task Management, Technological Integration, Clear Communication Protocols, Work-life balance strategies; c.) Feedbacking/Monitoring Phase – Feedback Collection/Loop, Performance Tracking and Regular Check-ins, Output-focused Monitoring and Accountability; d.) Evaluation Phase – Structured evaluation process, Full digitization of government services, Linking strategic performance management systems with FWA implementation.

Managing the audit clientele involves effectively addressing the needs, expectations, and relationships with the clients for whom an audit is being conducted. The concepts that emerged include (1) open communication for provision of regular updates and value-added insights; and (2) maintaining

confidentiality and professionalism thru cooperation and collaboration. Effective management of audit clientele involves a delicate balance between maintaining independence and professionalism while also fostering positive relationships and meeting client expectations and needs.

As for the facilitating factors, the themes that emerged were cost savings, perceived autonomy and technological integration, improved mental state and well-being, organizational support: tangible/moral support and sense of flexibility. The challenges and hindering factors identified were technological support/readiness and power interruptions, nature of duty (paperwork), work-life boundary, perceived fairness of the flexible work arrangement policy, abuse of the flexible work arrangement policy and inadequate organizational support/readiness. Amidst all the challenges mentioned, the coping mechanisms/mitigating actions were identified along with the acknowledgement of the importance of capacity building and continuous learning and improvement. As there was no evaluation process established yet, the participants also saw the need to establish continuous monitoring, evaluation and policy enhancement for sustainability and long-term impact.

## Discussion

This chapter presents the implications, significance, limitations, and broader context within the research field, after interpreting and analyzing the results of the study. The outline includes a brief recap of the research question, interpretation of results, comparison with previous research, explanation of patterns and trends, implication of the findings, practical applications, suggestions for future research, conclusion and summary.

## Justification of Results

This study aimed to explore the implementation of flexible work arrangement (FWA) from the experiences of the COA XII Administrative and Staff personnel, as well as the experiences of the audit clientele. This section aims to delve deeper into the significance of the comprehensive overview of the data collected as presented in the preceding 'Results' section, as well correlation to existing literature and studies. This study was anchored on the nation-wide Civil Service Commission (CSC) policies as well as other relevant and related issuances supporting flexible work arrangements. Pursuant to the CSC Resolution No. 2200209 promulgated on May 18, 2022, the Commission on Audit (COA) adopted a policy on Flexible Work Arrangements (FWA) which is intended to provide adaptable and responsive work schemes for officials and employees to manage any current or emergent situations caused either by natural and man-made calamities or any other situation that may affect the delivery of COA services. Flexible working arrangements contribute to more environmentally friendly workplaces with less traffic congestion, less fuel consumption, and lower emissions. Research of Chapman (2012) revealed that satisfaction with flexible working arrangements, regularly working from home, and having access to leave and flexible hours are associated with better pro-environmental outcomes at work and at home.

Based on the results of the study and the proposed framework/model for the implementation of FWAs, there were drivers of change that compel organizations to adopt and adapt to new ways of working, influenced by global work trends, technological advancements/modernization efforts, changing work dynamics and needs and natural/man-made calamities/phenomena. In terms of global work trends brought about by globalization and remote collaboration, a study showed that organizations operating across multiple locations or with global teams leverage FWAs to enable seamless collaboration, communication, and information sharing (Golden, Veiga & Simsek, 2006). With technological advancements/modernization efforts, the proliferation of digital technologies has transformed the way work is conducted. Telecommunications, collaboration tools, and cloud-based systems enable remote work and flexible scheduling (Allen, Golden & Shockley, 2015). Additionally, with the changing work dynamic and needs, the emergence of multi-generational workforces and shifting demographic trends *(e.g., millennial and Gen Z preferences)* has led to demands for greater flexibility in work arrangements. Modern employees value autonomy, flexibility, and a better integration of work and personal life. Organizations adopting FWAs can attract and retain top talent (Cappelli & Keller, 2013). More so, environmental sustainability and various

issues and concerns such as, but not limited to, natural/man-made calamities and other phenomena (e.g., pandemic), the adoption of FWAs contribute to environmental sustainability by reducing commuting-related carbon emissions and resource consumption and increasing attention to employee well-being and work-life balance as means to reduce stress, improve job satisfaction, and enhance overall quality of life (Kossek, & Lautsch, 2012).

The Ulrich model of HR was considered in exploring the roles and responsibilities throughout the implementation of flexible work arrangements (FWAs). Foremost is the needs analysis, wherein the requirements, expectations, and challenges of both employees and the organization were systematically analyzed. This analysis informs the design and customization of FWAs to ensure they effectively meet the needs of all stakeholders. Research shows that understanding employee preferences is essential for successful FWA implementation. Employees who have their preferences met are more likely to have higher job satisfaction and increased motivation (Gajendran, & Harrison, 2007). The employee champion is concerned with the day-to-day problems and the needs of the employees (Ulrich et al. 2009). A needs analysis can uncover the desire for work-life balance among employees. Studies highlight that FWAs contribute to reduced work-life conflict and improved overall well-being (Golden & Veiga, 2005). Focusing on the Human Resource function as an administrative expert, in terms of policy and process development, Ulrich postulates the importance of designing clear and consistent policies and procedures for FWAs, considering different arrangements, eligibility criteria, performance expectations, and guidelines for implementation.  Policy development in the context of flexible work arrangements (FWAs) involves creating guidelines, rules, and procedures that outline how FWAs will be implemented, managed, and monitored within an organization. These policies help ensure consistency, fairness, and transparency in the implementation of FWAs. Studies emphasize that clear and well-communicated policies contribute to higher employee satisfaction and understanding of FWAs (Cappelli & Keller, 2013). As to legal compliance and risk management, research highlights the importance of policy alignment with labor laws to avoid legal challenges and ensure that FWAs are implemented ethically (Batt, & Valcour, 2003). Effective FWA policies promote open communication between employees and managers, fostering a transparent approach to requesting and utilizing flexibility (Gajendran & Harrison, 2007).

In terms of communication and stakeholder engagement, Ulich's HR model as a communication champion advocates for the development a comprehensive communication plan to inform employees about the upcoming change, emphasizing the benefits of FWAs and addressing potential concerns. Effective communication is critical for the successful implementation of FWAs. A study highlights that a well-structured communication plan improves the understanding and acceptance of new work practices (Allen et al., 2013). A communication plan is a strategic approach to disseminating information about flexible work arrangements (FWAs) within an organization. It ensures that employees, managers, and stakeholders are well-informed about FWA options, processes, guidelines, and the benefits of flexible work.

Ulrich's model which points to cultural transformation that fosters a culture of flexibility, trust, and empowerment, helping the organization transition to a more adaptable and inclusive work environment, pertains to the Change Agent role. Cultural shift towards embracing flexible work arrangements (FWAs) often requires strong leadership support to promote and drive the change within an organization. Leadership's endorsement of FWAs sends a clear message that flexibility is valued and aligned with the organization's vision. Leadership support significantly influences the successful adoption of FWAs. Studies emphasize that leaders who champion flexibility and model its benefits create an environment where FWAs are more likely to be accepted (Shockley & Allen, 2015). Transformational leaders who inspire and empower employees are more likely to foster a culture of flexibility. Their supportive behaviors encourage employees to embrace new ways of working (Bass & Riggio,  2006). This is directly linked to Ulrich's model which speaks about being a strategic partner by collaborating with leadership team to align FWAs with organizational goals and strategic objectives. By aligning HR roles and functions with change management principles, organizations can effectively introduce and sustain flexible work arrangements

while minimizing disruption and maximizing the benefits for both employees and the organization as a whole.

From the experiences of the participants on the implementation of flexible work arrangements, the Administrators/Supervisors schedule, plan and manage the implementation of Alternative Work Arrangements by observing Guidelines-based Departmental Planning, anchored on the COA's mission, vision and core values, alongside pertinent policies and guidelines issued nationwide. In terms of the general process, each department/section submits the proposed schedule and work arrangement scheme to the Administrative Section for evaluation and recommendations for approval or disapproval of the Regional Director; and subsequent issuance of final schedule thru a memorandum. Consultations within and among the Team are being done prior to the finalization of the schedule/matrix to ensure that there is at least one member from Team who will report on site on every working day. Considerations in terms of safety and well-being of employees, equal opportunities, and fairness were highly emphasized during the scheduling. Displaced employees (those whose official station were far from residence), and those with medical/health conditions and other special considerations *(e.g., nursing moms, senior citizen employees)* were also considered. Kurt Lewin's Model of Change postulates that the behavior of an individual in response to changes is a function of group behavior. Interactions and forces affecting the group structure jeopardize the individual's behavior and capacity to change. Because of this, the group environment must be a consideration in the organizational change process. It emphasized that during the unfreeze phase, there is a need to ensure strong leadership support and ensure to manage and understand the doubts/concerns. During the Unfreeze phase, doubts and concerns on the implementation of the FWA were addressed thru regular meetings among the Regional Director, Assistant Regional Director and the Service Chiefs/Supervising Auditors representing each division who were tasked to disseminate the directive to all audit groups. The Office of the Regional Director further emphasized that operations should not be sacrificed while on FWA and that Administrative personnel/Supervisors should ensure that targets are accomplished. Combined, Fayol's Functions of Management addresses different aspects of the implementation journey, from initial planning and organization to leadership, coordination, and ongoing evaluation.

According to the research published in the Journal of Southeast Asian Research (Saludin et al., 2013), the proposed framework for a successful WFH includes major factors which are significant antecedents and requirements to initiate WFH. All the factors by various authors are grouped into eight main factors which are management, competition, nature of work, attitude, ICT, knowledge, employee and cost. To initiate WFH, the organization should prepare the requirements for their employee to WFH – space, employment status, nature of work, working hours, communication/ICT, rewards system, home workers occupation, cost sharing and legal issues are the main requirements that the organization must consider before initiating the WFH concept. From the experiences of the participants, all personnel were expected to perform their duties even in the midst of alternative work arrangements remotely and through online platform to (1) make themselves available during the work hours that they are at home, from a satellite office, or a fixed place; (2) submit report of accomplishments to their respective division/audit group; (3) have computer or laptop and designated work space free of distractions; (4) ensure open communication using various means/platforms such as messenger or cellular services, email, internet or data connections, Google monitoring sheets, access to teleconference resources and other online platforms such as Zoom meetings, whenever necessary. Personnel assigned in the COA XII Regional Office were provided with a Quick Response (QR) code as basis in utilizing Contactless Attendance Module (CAM) during WFH Arrangement in lieu of the Biotime Finger scan Machine (Biometrics) and Attendance and Leave Monitoring System (ALeMS) for attendance recording and monitoring wherein each employee was by the ATFD, effective April 25, 2022.

As for the facilitating factors, the following constructs emerged from analyzing the responses from the participants: (1) Cost saving associated with the implementation of FWA, (2) Perceived autonomy and technological integration, (3) Work-life integration and improved mental state and well-being, (4) Organizational Support. Studies indicated evidence of these benefits, for example, the research in the

Greater Dublin Area by Caulfield (2015) found employees saving travel time and value of travel time. Additionally, Purwanto et al. (2020) argued that WFH could support employees in terms of flexible time to complete the work and save money for commuting to work. Based on the study of Gajendran and Harrison (2007), telecommuting had small but mainly beneficial effects on proximal outcomes, such as perceived autonomy and (lower) work-family conflict. Some studies point out that telework can reduce turnover rate and increase employees' productivity, job engagement, and job performance (Verbruggen, 2020). WFH also impacts the flexibility and work engagement as it allows workers to enjoy more flexible time to complete their work and does not require them to follow office hours (Grant et al., 2019; Purwanto et al., 2020). WFH and teleworking also positively affect employees' work engagement (Gerards & Baudewijns, 2018). Several studies found that WFH is positively associated with family and life satisfaction (Eddleston & Mulki, 2015). Similarly, e–working can increase productivity, flexibility, job satisfaction, work-life balance, including reducing work-life conflict and commuting (Grant et al., 2019). Importantly, telecommuting had no generally detrimental effects on the quality of workplace relationships but more on beneficial effects such as job satisfaction and performance. With reference to HR Model by Ulrich, Employee Champion is responsible for promoting employee well-being and work-life balance. They collaborate with management to develop and implement programs and initiatives that address the physical, mental, and emotional health of employees, such as wellness programs, flexible work arrangements, and employee assistance programs. By prioritizing employee well-being, the Employee Champion contributes to a more engaged, resilient, and satisfied workforce.

Challenges and hindering factors that impede the successful adoption and integration of FWAs were summarized as follows: Technological Support/Readiness and Power Interruptions, Nature of Duty (Paperwork), Work-Life Boundary, Perceived Fairness of The Flexible Work Arrangements Policy, Abuse of The Flexible Work Arrangements Policy, and Inadequate Organizational Support/Readiness. Vyas and Butakhieo (2020), in their research on the impact of WFH during COVID-19, opined elements of organizational factors to include the cost of facilities, technology, organizational communication, and trust. Similarly, other studies have listed access to and provision of information technology (IT), training, management support, and digital infrastructure as elements of organizational factors in WFH arrangements. Hence, within the limit of the paper, the authors attributed organizational factors (in the WFH model of COVID-19) to elements such as resource preparedness/availability, training and development, and management support. The drawbacks of WFH, include the blurred line between work and family, distractions, social isolation, employees bearing the costs related to WFH. According to Purwanto et al. (2020), there are certain drawbacks of WFH, such as employees working at home have to pay for electricity and the internet costs themselves. The study revealed that the number of working days and the time a person spent in teleworking also has an impact on work-family conflict (Solís, 2016). However, WFH has also been argued to have an adverse outcome on the work domain, which is negatively associated with work motivation, e.g., WFH can lose employees' work motivation because they have to bear the cost related to WFH (Purwanto et al., 2020). Studies indicated that WFH has both negative and positive outcomes on life domain. Employees might be distracted by the presence of young children or family members while working at home (Kazekami, 2020) along with blurred boundaries between work and family life lead to overwork (Grant et al., 2019). Some studies uncovered that WFH had negative effects on the domain of life. For example, Grant et al. (2019) uncovered that e-workers find it difficult to manage boundaries between working and non-working time resulting in a tendency to overwork. Organizational support theory has become widely researched as it tends to explain employees' relationships with their employers and is made up of three antecedents: fairness, human resource practices and supervisor support (Kurtessis et al., 2017). Studies discussed that organizational factors are crucial for WFH arrangements (Grant et al., 2019). Examples include but are not limited to employers supporting employees demands while working from home, cost of facilities related to WFH, training in the use of technology, as well as organizational communication. Van Zoonen et al, in their study on factors influencing adjustment to COVID-19 remote work, stressed the importance of training and development. Other researchers emphasized the need for institutional management support, which entails the excellent use of regulations, services, and infrastructure, as vital in WFH arrangement (Kohont & Ignjatovic, 2022).

In lieu of those identified challenges, the following coping mechanisms were shared by the participants, included, among others, were patience about the things which are beyond their control and just focus on alternatives ways on how to cope up with the disrupted task and ensure to finish them within the expected timelines; maximization of various tools and technology, work-life balance and boundary management, time management and task prioritization. The use of technology as a coping mechanism in the implementation of flexible work arrangements (FWAs) involves leveraging digital tools and platforms to address challenges and enhance remote work experiences. Technology enables effective communication, collaboration, and productivity, supporting individuals and organizations in managing the complexities of remote work. Research emphasizes the positive impact of technology on remote work. Digital tools enable communication, collaboration, and access to information, enhancing work effectiveness. Golden, Veiga & Dino, 2008). Effective boundary management as another coping mechanism contribute to work-life balance. Research underscores the importance of setting boundaries to prevent work-related stress from affecting personal life (Kossek & Michel, 2011). Effective time management is another coping mechanism that enhances productivity. Research highlights time management skills as predictors of remote work success (Allen, Golden & Shockley, 2015).

Managing the audit clientele involves effectively addressing the needs, expectations, and relationships with the clients for whom an audit is being conducted. For organizations like the Commission on Audit in the Philippines, which is responsible for conducting audits of government agencies and entities, managing the audit clientele is essential for maintaining transparency, credibility, and professionalism. In terms of addressing the needs of the audit clientele, some teams came up to an agreement on a specific day to discuss the matters/referrals especially those involving presentation of documents and relevant attachments. Some participants also shared that, if certain task/referral is urgent, in the exigency of service, such personnel go to the office and have to dispense with the opportunity to be working from home on that specific day. Based on the experiences of the audit clientele, COA resident auditors ensured that communication lines are open and were receptive and responsive to queries/questions/ clarifications even through alternative means such as via text or phone call, messenger, and emails. Effective management of audit clientele involves a delicate balance between maintaining independence and professionalism while also fostering positive relationships and meeting client expectations and needs. Managing client expectations is vital for audit success. Literature highlights the importance of setting clear expectations to avoid misunderstandings and conflicts (Knechel, 2007). Moreover, trust and effective communication between clientele and auditors are essential. Studies underscore that trust enhances collaboration and information sharing during the audit process (Hurtt & Brown-Liburd, 2011).

Considering all of those aforementioned factors – drivers of change, pre-implementation considerations, organizational culture, legal bases, aspects of implementation *(planning, organizing/coordinating, monitoring and evaluating)*, audit clientele considerations, facilitating factors, challenges and coping mechanisms, there is a need to continuously evaluate the implementation for policy enhancements and sustainability/long-term impact. These practices ensure that FWAs remain effective, align with organizational goals, and adapt to changing needs. Research underscores the significance of continuous monitoring and assessment in maintaining the effectiveness of HR initiatives, including FWAs (Boselie & Richardson, 2013). Organizations should regularly review and enhance policies to ensure their relevance. Gathering employee feedback fosters a sense of ownership and improves the success of HR initiatives. Literature highlights the role of employee input in shaping FWA policies (Kehoe & Wright, 2013). These references underscore the importance of continuous monitoring, evaluation, and policy enhancement in sustaining the long-term impact of flexible work arrangements.

**Implications**
In order to take advantage of FWAs, organizations should prepare to move towards more flexible work environment and practices. This research has proposed practical ways in which practitioners can successfully manage and implement FWAs and has recognized that FWAs have an influence on various constructs of employee engagement, which has become a necessary drivers enhance performance outcomes

while addressing the various needs of the employees. Implementing flexible work arrangements in the government sector in the Philippines can have a range of implications, both positive and challenging. In terms of positive implications, these are *(1)* Improved Employee Satisfaction and Morale: Flexible work arrangements can boost employee satisfaction and morale by providing them with greater control over their work schedules and environments. This can lead to higher levels of engagement and a more positive work atmosphere and a sense of autonomy built on trust; *(2)* Talent Attraction and Retention: Offering flexible work arrangements can attract a wider pool of talent and retain experienced employees who might otherwise seek opportunities in the private sector, especially when various drivers such as occurrence of natural/man-made calamities and/or health considerations affecting displaced employees; *(3)* Enhanced Productivity: When employees have the flexibility to work during their most productive hours and in comfortable environments, their efficiency and output quality can improve, *(4)* Reduced Traffic Congestion: Flexible work arrangements can contribute to reducing traffic congestion in major cities, easing commuting woes and reducing environmental impact; *(5)* Cost Savings: Reduced office space requirements and utilities can result in cost savings for government agencies, which can be redirected toward other critical areas;      *(6)* Inclusivity and Accessibility: Flexible work arrangements can accommodate individuals with disabilities, health conditions, or caregiving responsibilities, creating a more inclusive work environment.

As for the Challenging Implications, these are *(1)* Communication and Collaboration Challenges: Implementing flexible work arrangements might lead to communication gaps and challenges in maintaining effective collaboration among teams working remotely; *(2)* Performance Measurement: Measuring the performance of employees working remotely can be challenging, as traditional methods might not apply. Developing clear performance metrics becomes crucial; *(3)* Data Security and Privacy: Government agencies handle sensitive data, and ensuring data security and privacy in a remote work environment requires robust measures to prevent breaches; *(4)* Equity and Inequality: Not all employees might have equal access to the resources necessary for remote work, potentially creating disparities and impacting job satisfaction; *(5)* Cultural Shift an Resistance: Introducing flexible work arrangements might face resistance from a culture accustomed to traditional office-based work. Employees and managers may need time to adapt; *(6)* Technology Infrastructure: Adequate technology infrastructure and tools are necessary for remote work. Ensuring access to necessary software and hardware can be a challenge; *(7)* Policy Implementation and Compliance: Developing and enforcing clear policies for flexible work arrangements requires careful consideration and effective communication to ensure compliance; *(8)* Management of Remote Teams: Managers might need training to effectively lead remote teams, provide feedback, and ensure coordination across different locations; *(9)* Change Management: Implementing FWAs requires effective change management strategies to address concerns, educate stakeholders, and gain buy-in; and, *(10)* Potential for Overwork: Employees might struggle to disconnect from work due to the blurred boundaries between work and personal life, leading to burnout.

Addressing these implications requires a comprehensive approach considering the various factors mentioned in the proposed model/framework. Balancing the benefits with the challenges will help ensure that flexible work arrangements in the government sector (as well as in the private/non-profit organizations) in the Philippines contribute positively to both employees' well-being and the efficiency of government operations.

**Recommendations**
Implementing flexible work arrangements (FWAs) within the Commission on Audit (COA) or any government agency requires careful planning, consideration of organizational goals, and alignment with employee needs. Considering the gaps as well as the various hindering factors identified by the participants, here some recommendations for the successful implementation of FWAs:

*(1)* Assessment of Organizational Readiness – Conduct a comprehensive assessment of the COA's current work culture, technology infrastructure, and job roles to determine the feasibility of implementing

FWAs, by referring to the United Nations Audit framework for implementing FWAs *(https://hr.un.org/page/flexible-working-arrangements)*;

*(2)* FWA Policy Enhancement - Enhancements in the existing FWA policy that outlines the types of arrangements available, eligibility criteria, application procedures, expectations, and guidelines for both employees and supervisors, as well as other considerations identified by the participants such as on the workstation, costs, organizational support and digitalization and institutionalization of periodic staff meetings by units scheduled during common working hours (WFH set-up) with teleconference or other virtual means of collaboration actively promoted. Also, bringing of official documents at home to which Agency deems sensitive to data privacy that access to it must be controlled and restricted;

*(3)* Technology Enhancement – Ensure that the COA's technology infrastructure supports remote work and collaboration. Ensure that all staff are equipped with means to work remotely (e.g., laptops, scanned files, internet/data support and other technology solutions). Provide necessary tools and training for employees to work effectively in a remote or flexible environment;

*(4)* Supervisor Training – Provide training to supervisors on effectively managing teams with FWAs. Address concerns related to performance monitoring, communication, and team cohesion. Empower supervisors to optimally manage staff who work remotely as well as use other FWAs. Require gender-responsive and people-centered leadership and make it the norm for all management and leadership development interventions;

*(5)* Performance Measurement – Implement clear performance metrics that focus on outcomes rather than hours worked. Regularly evaluate employee performance and provide feedback to ensure accountability and productivity;

*(6)* Feedback Mechanisms - Establish mechanisms for employees to provide feedback on the implementation of FWAs. Regularly review the feedback to identify areas for improvement;

*(7)* Addressing Equity and Inclusion – Ensure that FWAs are accessible to all employees, regardless of their roles, ranks, or locations. Avoid potential biases in implementing FWAs. Address also the noted concerns for the applicability among Regional-office-based employees and those assigned in the official stations and the one-man-Team personnel. Also, proactively encourage gender-responsive working practices. Consult with staff concerned before making assumptions regarding their preference for work-life balance;

*(8)* Awareness and Education – Conduct workshops, webinars, and information sessions to raise awareness about FWAs, their benefits, and how to make the most of them, including mental health programs, gender and development programs and activities;

*(9)* Legal and Regulatory Compliance – Ensure that the implementation of FWAs aligns with relevant labor laws, regulations, and government policies, with consideration to latest issuances;

*(10)* Cultural Shift and Leadership Support – Foster a culture that values flexibility and work-life balance. Obtain support from top leadership to demonstrate the commitment to FWAs and improve organizational support based on the gaps shared by the participants. Consider also that shift towards full digitalization/automation across all audited government agencies and instrumentalities is not yet in place;

*(11)* Continuous Monitoring and Evaluation – Continuously monitor the impact of FWAs on employee well-being, performance, and organizational outcomes. Use this data to make informed decisions and enhance policies as needed;

*(12)* Regular Policy Review and Enhancement – Periodically review the FWA policy and make enhancements based on changing organizational needs, employee feedback, and best practices.

These recommendations can guide the successful implementation of FWAs while also helping to achieve a balance between operational effectiveness and employee well-being.

Here are also some suggestions for future research related to flexible work arrangements (FWAs):

*(1)* Impact of FWAs on Audit Quality: Investigate the impact of different FWAs on the quality of audit work performed by COA employees. Assess whether FWAs influence accuracy, thoroughness, and compliance with auditing standards;

*(2)* Employee Well-Being and Satisfaction: Examine the relationship between FWAs and employee well-being, job satisfaction, and overall work-life balance within the agency. Compare the experiences of employees who use FWAs with those who do not;

*(3)* Leadership Perception and Support: Explore the perceptions and attitudes of COA leadership regarding FWAs. Investigate how leadership support for FWAs influences their successful implementation and outcomes;

*(4)* Barriers and Facilitators of FWA Adoption: Identify the factors that hinder or facilitate the adoption of FWAs within a government audit agency. Analyze how organizational culture, supervisor attitudes, and technological readiness impact FWA implementation;

*(5)* Performance Measurement and Accountability: Study the development of performance metrics that align with FWAs and assess how these metrics influence employee accountability, productivity, and audit outcomes;

*(6)* Long-Term Impact and Sustainability: Investigate the long-term impact of FWAs on COA's operational effectiveness, employee retention, and organizational sustainability. Assess whether the benefits of FWAs endure over time;

*(7)* Equity and Inclusion in FWAs: Explore how different employee groups within COA, such as various ranks or units, experience FWAs differently. Investigate any potential disparities in access, benefits, and perceptions of FWAs;

*(8)* Remote Work Technology and Security: Examine the technological infrastructure and cybersecurity measures required to support remote work and FWAs in a government audit agency and address concerns related to data privacy and information security;

*(9)* Hybrid Work Models: Investigate the feasibility and implications of hybrid work models that combine in-office and remote work for COA employees. Analyze the potential advantages and challenges of such models;

*(10)* Legal and Regulatory Analysis: Conduct an in-depth analysis of existing labor laws and government regulations relevant to FWAs in government agencies and identify any legal constraints or opportunities for enhancing FWAs;

*(11)* Change Management Strategies: Explore effective change management strategies for implementing FWAs in a traditionally structured government agency and investigate how change is managed, communicated, and embraced by employees and leadership;

*(12)* Impact of FWAs on Gender Equality: Study whether FWAs contribute to narrowing gender gaps by promoting a more inclusive work environment and enabling work-life balance for both male and female employees;

*(13)* Cost-Benefit Analysis of FWAs: Conduct a comprehensive cost-benefit analysis to assess the financial implications of implementing FWAs within COA. Consider factors such as reduced office space requirements, increased employee satisfaction, and improved performance;

*(14)* FWAs and Organizational Culture: Investigate how the adoption of FWAs influences the organizational culture of COA. Explore whether FWAs foster innovation, collaboration, and a more flexible work culture;

*(15)* Comparison with Private Sector Practices: Compare FWAs implemented in government agencies with those in the private sector and identify similarities, differences, and lessons that can be learned from both contexts.

These research suggestions aim to contribute to a deeper understanding of how FWAs can be effectively implemented, managed, and sustained within government agencies, as well as in the private sector through the advancement of FWA practices.

**Conclusion**

The implementation of flexible work arrangements (FWAs) in the Commission on Audit (COA) Regional Office XII was primarily anchored on the nationwide issuance of various policies and guidelines, guided by the organizational vision, mission and core values. There were drivers of change that compel organizations to adopt and adapt to new ways of working, influenced by technological advancements, changing demographics, economic shifts, environmental sustainability and evolving employee expectations. As the nature of work continues to evolve, embracing FWAs becomes essential for creating a work environment that aligns with changing needs and expectations. The Commission saw the need to issue a policy on flexible work arrangements that will provide adaptable and responsive work schemes for its officials and employees in light of the nationwide effort to transition from a state of national public health emergency to the new normal, the necessity of providing measures that would address the emergence of natural and man-made calamities, and any situation that would disrupt the efficient and effective performance of government functions and delivery of public services.

Throughout this exploration, the study delved into various aspects of FWAs in the context of COA. This paper also discussed the theoretical frameworks that underpin their implementation, the advantages and disadvantages they bring, and the practical steps to ensure their success. This also highlighted the importance of continuous monitoring, evaluation, and policy enhancement to ensure the sustainability and long-term impact of FWAs. The Commission on Audit, as a government agency responsible for ensuring accountability and transparency, clearly benefited from adopting FWAs. By fostering a culture of flexibility, COA empowered its workforce to achieve a harmonious balance between professional commitments and personal well-being. Effective communication, leadership support, and robust technological infrastructure are integral to the successful implementation of FWAs within COA. There were challenges and hindering factors, but still, the participants found them favorable looking at the over-all context of the implementation.

Future research endeavors should explore the nuances of FWA implementation, adapt strategies to local contexts, and contribute to the creation of a more flexible and adaptive work environment. By addressing the identified gaps and challenges and leveraging the insights from related literature and best practices, COA can pave the way for a successful FWA implementation, thru collaboration, open dialogue, and a commitment to continuous improvement. As COA embraces these modern work arrangements, it is poised to not only enhance employee satisfaction and well-being but also to strengthen its role in delivering efficient and effective public services, reflecting the commitment to progress and innovation in the public

sector, with full digitalization of services among all government agencies being audited by the Commission on Audit.

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