

Office of Anticorruption and Integrity
International Anticorruption Day 2022

Building Trust, Igniting Integrity

9 December 2022 | 10:00–11:15 a.m. (GMT+8) | Hybrid (ADB Auditorium Halls & Zoom)



Heidi Mendoza

Former Undersecretary General
United Nations Internal
Oversight Services

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iACT with integrity.

Critical Building Blocks

- Transparency
- Integrity
- Trust



"If you value your integrity, then be prepared to take a beating from those who have none." --Lars Lau Thygesen

Scanning the environment

Around the world the foundations of democracy and the rule of law are under threat given the rise of authoritarian and populist regimes.

- Permissive operating environment
- Culture of mistrust
- Threats to transparency

Erosion of Democracy

- Rule of Law
 - Anti-Terror Law
 - Judiciary
- Institutions
 - Legislature
 - Armed Forces of the Philippines (AFP) and Philippine National Police (PNP)
 - Executive
- Attacks on Free Press
- CSO
 - Use of fear through cyberbullying, misinformation, red tagging

PHILIPPINES' HISTORICAL CPI SCORES AND RANKS

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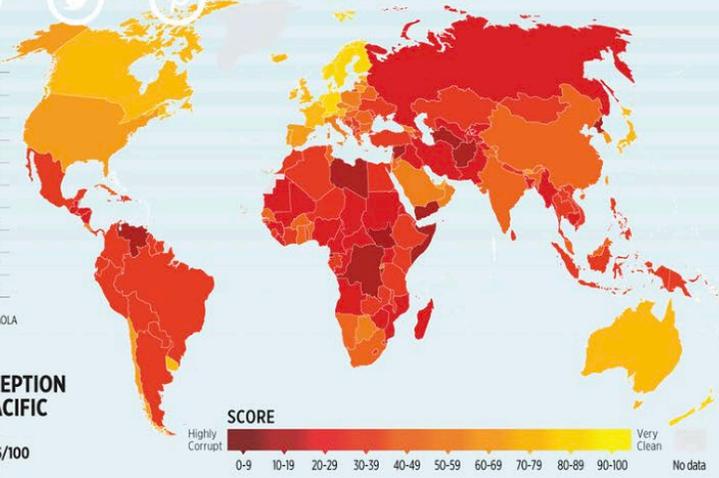
Year	CPI Score (100)	Rank
2012	34	105/176
2013	36	94/177
2014	38	85/175
2015	35	95/168
2016	35	101/176
2017	34	111/180
2018	36	99/180
2019	34	113/180
2020	34	115/180
2021	33	117/180

BUSINESSWORLD RESEARCH:
LOURDES O. PILAR, ABIGAIL MARIE P. YRAOLA
and ANA OLIVIA A. TIRONA
BUSINESSWORLD GRAPHICS:
BONG R. FORTIN

CORRUPTION PERCEPTION OF SELECT ASIA-PACIFIC ECONOMIES (2021)

Asia-Pacific average score: 45/100
Global average score: 43/100

Rank 2021 (180)	Rank Change from 2020	Economy	CPI Score 2021 (100)	CPI Score Change from 2020
1	—	New Zealand	88	—
4	↓1	Singapore	85	—
12	↓1	Hong Kong	76	↓1
18	↓7	Australia	73	↓4
18	↑1	Japan	73	↓1
26	↓2	Taiwan	68	↓3
32	—	South Korea	62	↑1



Top 10 Least Corrupt Economies

Rank 2021 (180)	Rank Change from 2020	Economy	CPI Score 2021 (100)	CPI Score Change from 2020
1	—	Denmark	88	—
1	—	New Zealand	88	—
1	—	Finland	88	—
4	—	Singapore	85	—
4	—	Sweden	85	—
4	—	Norway	85	—
7	—	Switzerland	84	—
8	—	Netherlands	82	—
9	—	Luxembourg	81	—
10	—	Germany	80	—

Top 10 Most Corrupt Economies

Rank 2021 (180)	Rank Change from 2020	Economy	CPI Score 2021 (100)	CPI Score Change from 2020
180	↓1	South Sudan	13	↓1
178	—	Syria	13	—
178	—	Somalia	13	—
177	—	Venezuela	14	—
174	—	Afghanistan	16	—
174	—	North Korea	16	—
174	—	Yemen	16	—
172	—	Libya	17	—
172	—	Equatorial Guinea	17	—
169	—	Burundi	19	—
169	—	Turkmenistan	19	—
169	—	Dem. Rep. of the Congo	19	—

The Philippines slips two places to 117th rank out of 180 economies in 2021, according to the global corruption index report by Transparency International. Its corruption perceptions index (CPI) score dips by a point to 33 out of 100, where 100 indicates “very clean” and 0 as “highly corrupt.” It is the country’s lowest score since the earliest comparable data up to 2012 and below the global and Asia-Pacific average scores of 43 and 45, respectively. The Philippines places 22nd among 31 Asia-Pacific economies included in the report.

Rank 2021 (180)	Rank Change from 2020	Economy	CPI Score 2021 (100)	CPI Score Change from 2020
45	—	Fiji	55	—
62	↓5	Malaysia	48	↓3
66	↓9	Vanuatu	45	↓2
66	↓12	China	45	↓3
73	↓5	Solomon Islands	43	↓1

Rank 2021 (180)	Rank Change from 2020	Economy	CPI Score 2021 (100)	CPI Score Change from 2020
87	↓17	Vietnam	39	↓3
96	↓6	Indonesia	38	↓1
102	↓8	Sri Lanka	37	↓1
110	↓6	Thailand	35	↓1
110	↑1	Mongolia	35	—

Rank 2021 (180)	Rank Change from 2020	Economy	CPI Score 2021 (100)	CPI Score Change from 2020
128	↓6	Laos	30	↓1
140	↓16	Pakistan	28	↓3
140	↓5	Myanmar	28	—
147	↓1	Bangladesh	26	—
157	↓3	Cambodia	23	↓2
174	↓9	Afghanistan	16	↓3
174	↓4	North Korea	16	↓2

PHILIPPINES' HISTORICAL CPI SCORES AND RANKS

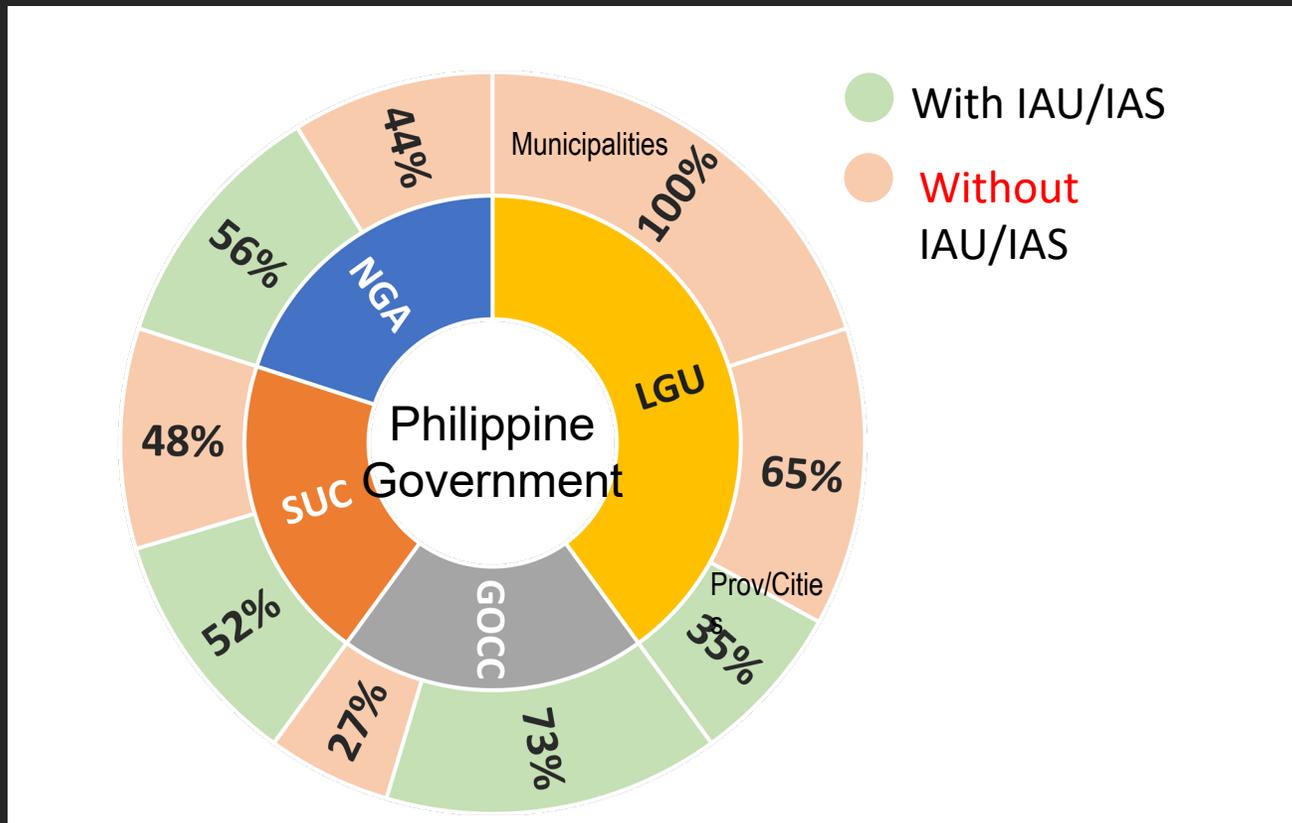
Based on the 2021 Corruption Perceptions Index (CPI), the Philippines dropped two spots to 117th place out of 180 countries and territories.

Transparency International said in a statement the Philippines scored a “historic low” of 33 out of 100 in a scale that measures perceived levels of public sector corruption.

(Business World Jan 26, 2022)

State of Internal Audit in the Philippines:

- % of Government Agencies with and without IA⁴



The Philippine Government⁵

Category	Nos.
National Government	37
Gov't Owned & Controlled Corporations	124
State Universities & Colleges	112
Local Government Units (ARMM, Provincial, Cities, & Municipalities only)	1427
Total	1,820

⁴ Internal Auditing in Philippine Government: Initiatives, Issues, and Projects, by R. R. Mendoza (2008)

⁵ Ref: (a) 2021 DBM 2021 Philippine Gov't Directory of Agencies & Officials (b) DILG 2021 Municipality Official & 020 Sep Regional & Provincial Summary

A lot still has to be done⁶...

- Lack of adequate resources and relevant technical skills to establish IAS/U
- Institutionalization of the role of internal control as a management tool is yet to be achieved
- Control and audit systems are somewhat weak
- Lack of timely provisions of compliance information
- Shortcomings in enforcement of rulings and penalties for ethics violation and corruption
- No overall anti-corruption strategy and related action plan to address corruption challenges
- Accountability remains weak. CoA reports are not used by the legislature for oversight.
- Lack of a strong legislative or independent executive oversight over CoA report/findings and recommendations
- Need for political buy-in, improve interagency coordination, and address risks from institutional silos

⁶ (a) ADB 2013 Public Financial Management Assessment in the Philippines and (b) World Bank 2016 Public Report on Philippine PEFA Assessment June 2016

The Right to Information

<https://www.cnnphilippines.com/news/2016/07/24/duterte-signs-inks-freedom-of-information-foi.html>

<https://www.gmanetwork.com/news/topstories/nation/807654/martires-insists-on-restrictions-to-saln-access-jail-time-for-those-making-comments/story/>

NEWS

Filtered By: Topstories

Martires insists on restrictions to SALN access, jail time for those making comments

By ANNA FELICIA BAJO, GMA News

Published October 20, 2021 11:42am

Ombudsman Samuel Martires has proposed amendments to the Code of Conduct and Ethical Standards for Public Officials and Employees, specifically on the public's access to the government officials' Statement of Assets, Liabilities and Net Worth (SALN).

Martires' proposed amendments to Republic Act No. 6713, specifically on its Section 8, was submitted to Congress this October. advertisement

In the copy of the draft bill given to reporters, it was stated that SALN shall be made available for copying or reproduction after ten working days from the time they are

The Rise of Disinformation

The fight against COVID-19 is also a fight against disinformation. The global spread of COVID-19 has been accompanied by a wave of disinformation that is undermining policy responses and amplifying distrust and concern among citizens. Around the world, governments are leveraging public communication to counteract disinformation and support policy.

(<https://www.oecd.org/coronavirus/policy-responses/transparency-communication-and-trust-the-role-of-public-communication-in-responding-to-the-wave-of-disinformation-about-the-new-coronavirus-bef7ad6e/>)

What if it is the other way around?

Disinformation and Democracy

“Without facts, you can’t have truth. Without truth, you can’t have trust. Without these, we have no shared space and democracy is a dream...” (Maria Ressa)

Fake news and Anti-corruption

“Fake news” refers to both the intentional distribution of incorrect information as well as to efforts to discredit accurate reporting

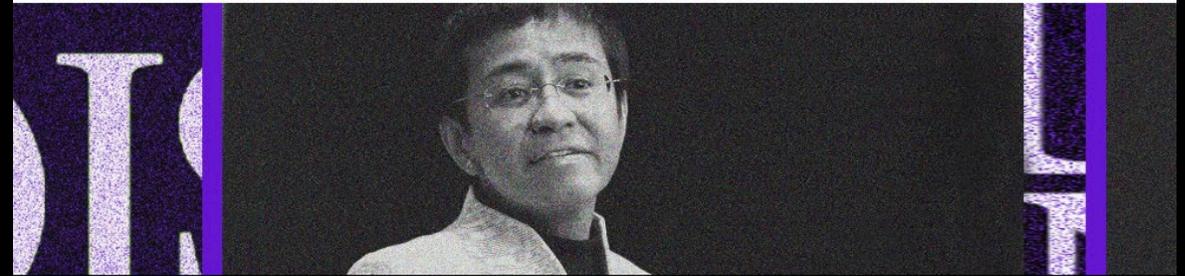
While the effects of fake news have yet to be fully understood, they give cause for concern among anti-corruption activists. Anti-corruption activism relies strongly on trust in independent media outlets and the use of social media, and the impact of fake news in undermining this trust is a real threat.

“I’ve said this over and over, that, really, this is like when 140,000 people died instantly in Hiroshima and Nagasaki. The same thing has happened in our information ecosystem, but it is silent and it is insidious. This is what I said in the Nobel lecture: An atom bomb has exploded in our information ecosystem. And here’s the reason why. I peg it to when journalists lost the gatekeeping powers. I wish we still had the gatekeeping powers, but we don’t”.

We’re All Being Manipulated the Same Way

Conservative or liberal, American or Filipino, everyone is a victim of tech platforms’ attack on the truth.

By Maria Ressa

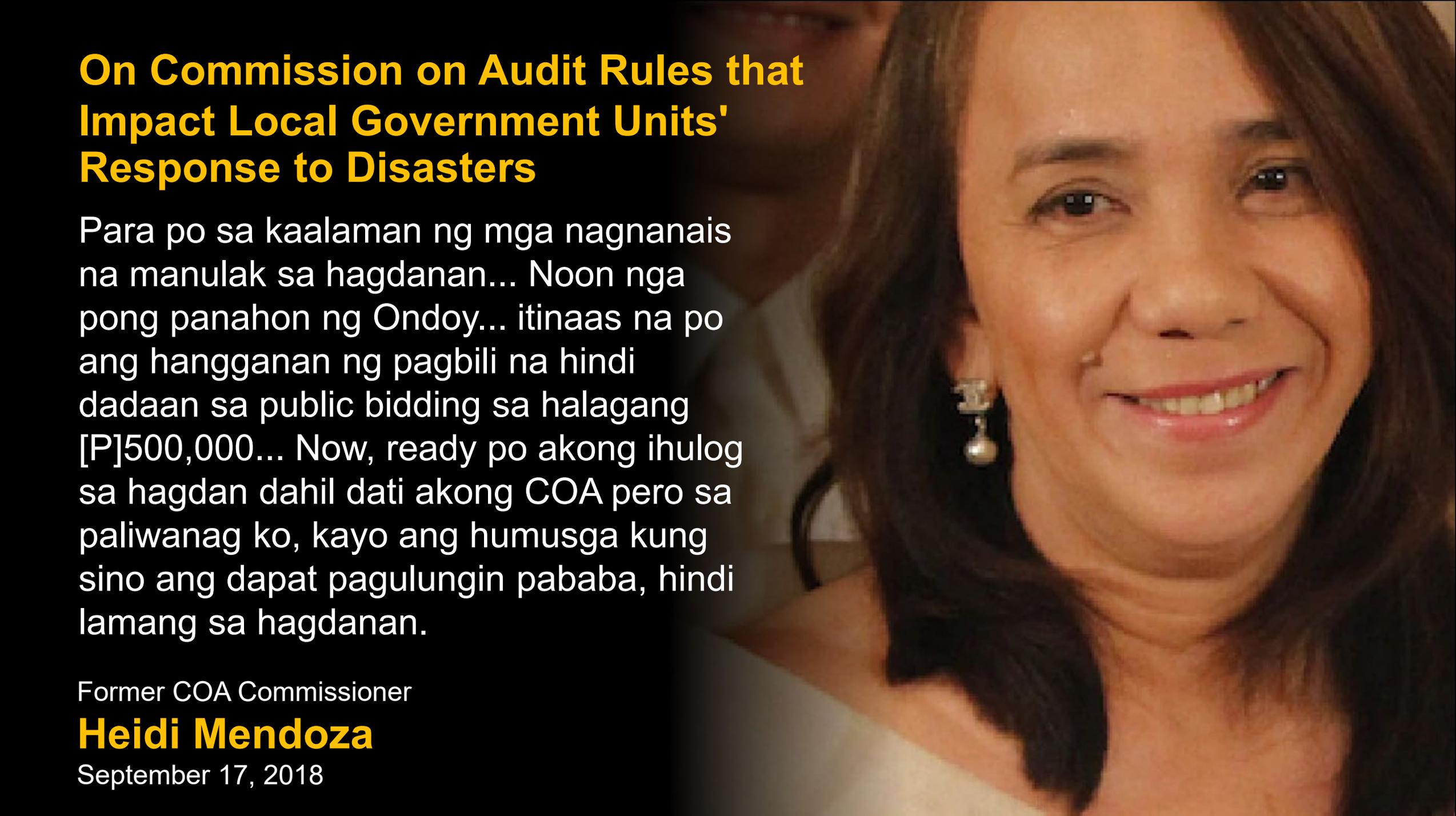


Attack against Audit Institutions/ Anti-corruption Advocates

Anti-corruption activists might find themselves targeted by fake news campaigns, damaging their credibility and legitimacy in the eyes of the public.

Fake news can cast doubt on the integrity of people or institutions who are targeted by a particular fake news story.

Devaluing corruption allegations
Accusation of weaponizing the audit report



On Commission on Audit Rules that Impact Local Government Units' Response to Disasters

Para po sa kaalaman ng mga nagnanais na manulak sa hagdanan... Noon nga pong panahon ng Ondoy... itinaas na po ang hangganan ng pagbili na hindi dadaan sa public bidding sa halagang [P]500,000... Now, ready po akong ihulog sa hagdan dahil dati akong COA pero sa paliwanag ko, kayo ang humusga kung sino ang dapat pagulungin pababa, hindi lamang sa hagdanan.

Former COA Commissioner

Heidi Mendoza

September 17, 2018

Audit Opinion and Disinformation



Max Limpag

July 15, 2021 · 🌐

WHAT DOES AN UNMODIFIED OPINION MEAN?

Cebu City Hall said COA's "unmodified opinion" means they were able to justify the transactions pointed out in the audit observations.

But what does an "unmodified opinion" mean in the context of the annual audit report? Ma'am [Heidi Mendoza](#), is that an accurate description of what an unmodified opinion mean? That it says auditors accepted the audited agency's explanation on the findings?

(For those unfamiliar, Ma'am Heidi was a COA commissioner and OIC.)

We need to grab every opportunity to correct wrong information



Heidi Mendoza

October 11, 2021 · 🌐

To my fellow Accountants:

Never has our profession been given much importance until the recent spate of events.

As accountants, we prepare, analyze, verify, financial reports and taxes, monitor information systems that provide reliable data to various businesses, industries and government. We are used to staying in a quiet corner simply doing our task until we affix our signature on the financial statements if not on copies of Audit Reports.

We are exposed to accounting principles and practices and the changes that have evolved from various technological developments as the profession adjust to the demands of time. Ours is the profession that values integrity, honesty and truthfulness not only in our dealing with our clients but more so in the performance of our work.

In the exercise of professional judgement, we draw our insights not only on our knowledge of accounting and audit gained through the long years of our training and interaction with our colleagues but also by making use of solid ethical standards.

It is because of the above that we are deemed as trusted advisors.

My fellow accountants, the country is in dire need of someone to trust. It is time to take public interest over and above the interest of our clients and our own.

I am confident that your long years of practice of our profession, your dedication to the highest ideals of independence and objectivity and a firm moral grounding will lead us to the right choice. Just as the audit opinion matters to the users of the Financial Statements, our collective choice is important for the future of our country.

May the blessings of the Almighty be upon us as we strive to bring honor not only to our profession, our family, but also to our community, our country!



Tess Pajara, Ting Sy and 1.7K others

21 comments 500 shares



Heidi Mendoza

July 15, 2021 · 🌐

Heto po ang paglililinaw:

Ang audit opinion po ay hindi rating

May 4 na uri ng audit opinion

Clean or unqualified

Qualified

Disclaimer at Adverse

Ang ibig sabihin po ng clean ay yung Financial statements ay fairly presented in all material respect the position of the organization or office.

Pag sinabing fairly present tumutukoy sya dun sa FS, tama ba yung accounting treatment, nasunod ba yung international standards.

Sa madaling salita hindi masasalamon sa isang audit opinion ang katiwalian sa paggamit ng pondo ng bayan. Hindi komo may clean opinion ka ay walang katiwalian sa pagpapatakbo ng iyong ahensya.

Unang una, upang makapagbigay ng isang audit opinion, kailangang magsagawa ng financial and compliance audit.

Ano po ito, yun pong magsusuri kung tama ba yung cash na nireport mo, pag-aari mo ba yan? Yung mga receivables, valid and existing ba? Sinunod ba yung mga polisiya at batas hinggil sa paggamit ng cash etc.

Pero may iba pang uri ng audit na ginagawa gaya ng:

Fraud Audit upang malaman kung may fraud and irregularities nanaganap. Pwede rin yung procurement audit na titingin naman kung nasunod ba yung procurement objectives at guidelines.

Ang bawat uri ng audit ay may kanya kanyang objective.

To obtain a clean opinion is not a proof that there are no irregularities

Hindi din pwedeng sabihin na naitama na ang mga audit findings sa loob ng annual audit report dahil may clean audit opinion.

Kung ang audit observations o mga puna ay nasagot ng management ng ahensya, tinanggap ng Coa, ang kasunod duon ay aalisin ang audit observation upon the receipt of the management rejoinder or justification and will no longer appear in the audit report.

Kung mabigyan ng audit opinion na clean pero may audit finding na kasama sa audit report, nananatili ang audit finding at kalakip nito ang pananagutan ng mga opisyal na tinutukoy.

“

**WHEN A SUPREME AUDIT INSTITUTION IS
ATTACKED, IT IS A SIGN OF DESPERATE
TIMES.**

**THE AUDIT PROCESS IS A MECHANISM OF
ACCOUNTABILITY WITHOUT WHICH, NO
NATION CAN FLOURISH.**

**TO PUT PUBLIC OFFICIALS TO TASK IS NOT
PLAYING POLITICS, IT IS SIMPLY AN
EXERCISE OF EVERY CITIZEN'S RIGHT.**

**AFTER ALL IT IS THEIR MONEY THAT IS AT
STAKE. IT IS THEIR COUNTRY, IT IS THEIR
FUTURE!**

”

Heidi Lloce Mendoza
Undersecretary General
United Nations Office of Internal Oversight



Anticorruption Champions

What are you willing to sacrifice for the truth?

- Smart Shaming
- Troll Attacks



Cesar Rio Pascual

August 20, 2021 · 🌐

DDS TROLLS USE ILLOGICAL ARGUMENT TO DISCREDIT COA REPORT

COA has reported the deficiencies in the use of public funds by various government offices. Former COA chief Heidi Mendoza warned that such deficiencies provide opportunities for corruption.

DDS trolls led by a former broadcaster have launched a campaign to discredit COA and Mendoza. Basically, their argument says COA also reported various deficiencies in the Aquino Administration but nothing has been done about them. So, to their twisted mind, this renders COA's report invalid.

The DDS argument is illogical and unreasonable.

First, the argument commits the fallacy of "Two wrongs make a right." This occurs when its proponent assumes that if one wrong is committed, another wrong will cancel it. The deficiencies in the Aquino Administration, if there are any, do not cancel the deficiencies in the Duterte Administration.

Second, the argument is a tu quoque (Latin for "you too") fallacy. This occurs when an argument states that a certain position must be disregarded because the proponent fails to act consistently in accordance with it. This argument is fallacious because a person's inconsistency does not invalidate their argument.

Third, the argument is unreasonable because prosecuting those who committed corruption is not part of COA's mandate.

Fourth, the argument is ad hominem because it directly attacks the person of the COA people as well as Mendoza but not the validity of their report. The attack on their person does not invalidate their report.

People who run out of valid arguments usually resort to illogical arguments to deceive the unintelligent and uncritical. But those who use their brain wisely up easily to their chicanery.



Bobi Tiglao · 3 hrs ·

Remember her? An Aquino appointee to the COA who had retired already, she falsely testified (portraying herself to be objective as she was with COA) that \$28 million entered Corona's dollar holdings. She devilishly counted a \$100 deposit and a \$100 withdrawal as \$200. In reality, Corona had just \$1 m. When she was ordered out of the witness stand, Ombudsman Morales simply read Heidi's false report.

Aquino of course richly rewarded her by nominating her to that UN post.

Ang kapal nito na sasalita-salita pa ngayon, claiming COA is a respected institution. It was she who made COA Aquino's deadly weapon

So the witch is still alive?

Like · 2h · 9

replied · 1 Reply · 975 × 615

Krizette Laureta C. · Favorites ·

EX COA commissioner HEIDI MENDOZA: "Independent dapat sa COA from the government. We are the watchdogs."

Also, Heidi, "LET ME WRITE A POEM FOR YOU, PNOY." ... And stare at you like this.

EX-COMMISSIONER TO DUTERTE: SHE LOVES YOU, BUT THIS IS CHEERING SHE

While the Cheering "Loves" President Rodrigo Duterte, it is not a cheer. Former COA commissioner Heidi Mendoza had this to say after she received a verbal flogging from President Rodrigo Duterte.

IPOKRITA

FORMER COA COMMISSIONER HEIDI MENDOZA, KINUYOG NG MARAMING NETIZENS MATAPOS PLASTIKIN SI PRRD?!

1,280 × 720

The 5 As of Reflection and Commitment

ASSESS your concrete situation.

ACCEPT your share of responsibility.

AWAKEN your noble desires.

ALIGN your values with citizenship.

ACT with competence and hope.

What have I done

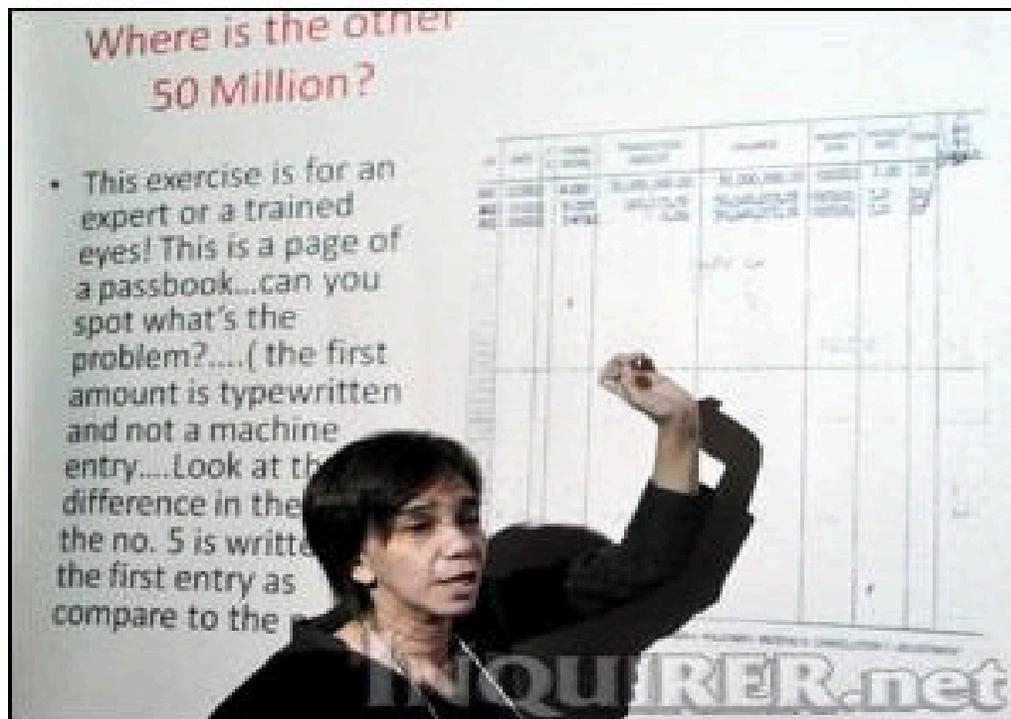
As an auditor

As an appointed official (Commissioner, COA, 2011-2015)

As USG of UN-OIOS

As an ordinary Citizen

Many are asking why?



 [Zoom](#)

 [Read Full Story](#)

NEW HERO: After seeing Heidi Mendoza testify at the House of Representatives on Tuesday, some people said her guts reminded them of the feisty human rights lawyer and patriot Haydee Yorac. **RICHARD REYES**

Support for ex-auditor Heidi Mendoza snowballs

By Gil C. Cabacungan Jr., Jocelyn R. Uy and Marlon Ramos

Like a bright lamp, former state auditor Heidi Mendoza Tuesday shone light on a trail of corruption in the military her superiors and the military brass would rather leave in the dark, drawing praise from a public hungry for honest people in government.

- Ex-CoA auditor bares P200-M Garcia check
- Ex-CoA auditor vows to walk naked if Garcia's case would be dismissed
- DoJ places ex-CoA auditor on witness protection program
- Bishops back Mendoza, Rabusa

Nation

- Former auditor details money trail
- She vows to run naked on QC streets
- Soldiers dismayed by reports of huge 'pabaon' for top brass



Looking back, what pained me most was:

I was defending an audit report I have written several years ago even if I'm no longer with the Commission

I was shocked to be confronted with the defense
With a letter coming from the head of the Commission I
have served that
No such audit was conducted...

Everything became personal
As if I'm running a crusade on my own...
Suddenly they have forgotten that I just stood behind
My team's audit observation

As a Commissioner

INTEGRITY RISKS AND INTOSAINT

IntoSAINT is a self-assessment tool developed by the Netherlands Court of Audit especially for SAIs. SAIs can use the tool to analyze their integrity risks and assess the maturity of their integrity management systems. The instrument is targeted at corruption prevention and leads to management recommendations to support the integrity of the organization. It is a 'soft tool' that enables the user to design a tailor-made integrity policy while at the same time increasing the integrity awareness of employees. The self-assessment is conducted during a structured two-day workshop moderated by a trained facilitator.

The purpose of the tool is both to protect SAI staff who are exposed to temptations (for example, intensive contact with auditees or handling classified information) and also to foster a work environment that is open, critical and transparent, in which trust is promoted and the integrity of the SAI is safeguarded.

The tool was presented to the INTOSAI community in Johannesburg in 2010 and is now available for all INTOSAI members. Since 2011 more than 200 facilitators were trained and more than 20 SAIs have undergone their first IntoSAINT self-assessment.

Objectives of the IntoSAINT initiative are:

- strengthen the role of SAIs as watchdogs of the integrity of the public sector;
- shared insight within the INTOSAI community on common integrity matters within SAIs and possible solutions;
- exchange of experiences between SAIs about enhancing integrity in the public sector.

Today, the IntoSAINT framework is widely recognized as a useful addition to strengthening SAIs in leading by example. The next step is for SAIs to apply the tool and its principles to the public sector in their own countries. IntoSAINT will be integrated in various INTOSAI standards and guidelines.

Citizens are engaged in the entire process of auditing: planning, execution and writing of the report.

act speedily, but they could not simply disburse huge amounts of goods without following the procedures. Therefore, the rules of accountability were relaxed. Under the state of emergency in the afflicted area public tender for goods could be sidestepped, so that emergency purchases could be made quickly. It was also decided that all disaster related transactions were to be audited immediately. Emergency aid consists mainly of consumer goods like food, water and shelter. An audit taking place at a later date cannot possibly check what happened to the perishable food. To that end, CoA mobilized teams operating on a 24-hour basis. The teams also went to the warehouses located in places outside the areas directly affected by the typhoon.

Mendoza personally joined a team that visited a warehouse on the island of Cebu to document the inventory and distribution. When she arrived there, the electricity had not yet been re-established. The auditors used their laptops and smart phones to illuminate the warehouse. Mendoza: "We could not wait till electricity was restored. Our auditors were there and they were able to make their audit decisions at the right time and place." The auditors observed minor failures, issues of poor planning or poor logistical management. Some food was spoiled and there were bottles of water that were never distributed. Not all of the body bags that were ordered needed to be used. But there were no issues of faulty procurements.

Mendoza is convinced that the relief effort was facilitated thanks to the presence of the auditors and their coordination with other agencies active in the disaster region. The Philippine CoA also profited from its participation in the INTOSAI Working Group on Accountability of Disaster Related Aid. Techniques that it had learned in the working group

call the audit trail. Here comes the disaster. The typhoon literally blew everything away. There was a long line of victims asking for emergency assistance. The government official told the survivors: 'You have to show your identification cards before you are given a relief package.' The victims said: 'What? There was a flood, there was a big storm, our houses are carried away, our documents are destroyed. What kind of ID do you want?'"

Auditors were observing the distribution of relief to make sure the emergency aid was going to the victims. They had to make a choice between accountability and expediency. Government officials wanted to

Key Takeaways

Corruption is a persistent, flexible, opportunistic, always morphing and hard to eradicate, continuously evolving.

WE MUST REMAIN VIGILANT

Active citizens' participation

Disinformation and whistleblowing

The role of integrity institutions, business, media, and CSOs

The need for international cooperation

The United Nations Convention against Corruption of 2004

Preventive measures

Measures are directed at both the public and private sectors criminalization and law enforcement

International cooperation

Countries are bound by the Convention to render specific forms of mutual legal assistance in gathering and transferring evidence for use in court, to extradite offenders.

Asset recovery

This aims at returning assets to their rightful owners, including countries from which they had been taken illicitly

Technical assistance and information exchange

Countries are bound by the Convention to render specific forms of mutual legal assistance in gathering and transferring evidence for use in court, to extradite offenders.

In all areas of national endeavor, there is need for imagination, careful planning, thoroughness, hard work, sweat, integrity, dedication, self-discipline and the willingness to sacrifice all for the common good. These are the intangible forces that make a nation great. (The Intangibles that Make a Nation Great, p. 22)

"Hindi ka pwedeng mangarap lang na magkaroon ng malinis na pamahalaan, kailangan mag-ambag ka at mangapital ng oras."



One cannot simply dream of having a good government, you have to actively take part in making one.

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The Intangibles that Make a Nation Great, p. 22

Internal Auditing in Philippine Government: Initiatives, Issues, and Projects, by R. R. Mendoza (2008)

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