



# AUDIT IS LIFE

Heidi Mendoza

# Measuring the way you spend your resources against your core values

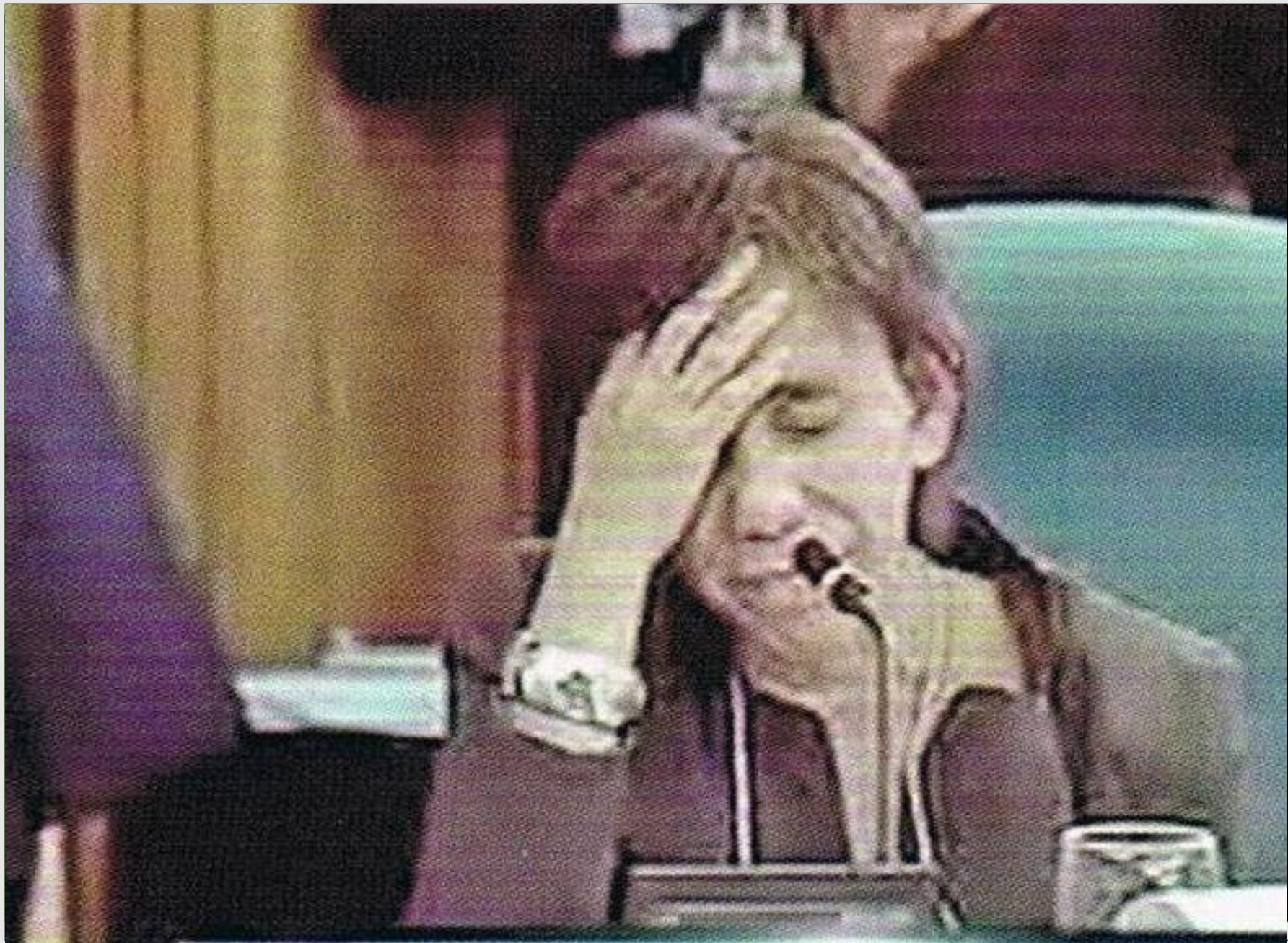
- Are you investing your time and energy on values that you believed in
- I was an accidental auditor
- I never knew that Auditing would become my calling
- I worked as government auditor for 22 years, plus 5 years as Commissioner
- My FB profile reads: I am an auditor by profession, investigation is my passion and art is my expression!

# As an auditor, I:

- Am boring and dull
- I worked long hours on repetitive tasks
- The only time I smile is when I see someone has done something wrong
- I got to see stuff normally hidden from others
- You end up in places you never knew existed
- keeps you on your toes, you are always engaged

EAT  
SLEEP  
AUDIT





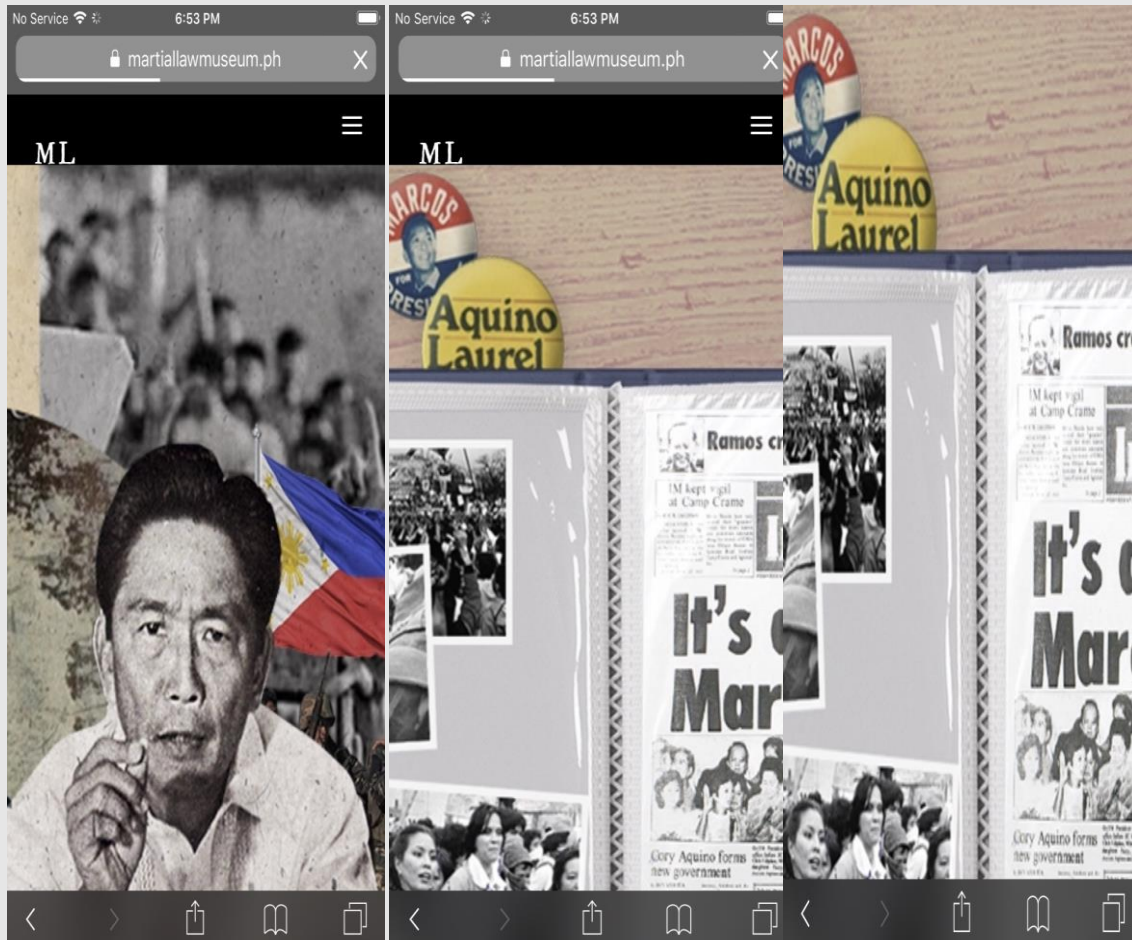
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# Timeline of the Audits I have done

- Every audit job is different
- The audit that I have done seems to match the call of the times
- I began to get involve on social issues and develop a social conscience
- The bigger the audit issue, the longer it is that you see the results
- While the conduct of audit requires certain standards and formal processes of accountability, it is when I went out of the audit structure that I was able to save the government a lot
- The case of a 220 million expropriation project



# Audit during a revolutionary government



In April 1986, CoA accused Marcos of diverting US aid funds, particularly the interest earnings of P236 million from the Economic Support Fund (ESF) which were illegally disbursed and classified as “confidential fund” via a Malacañang memorandum. The COA also reported the “irregular and illegal” diversion of P35 million to the “confidential fund” of the ESF Council headed by Imelda Marcos.

# Auditing the ARMM

- 1991 Seed money 630 Million
- Security
- Strategy
- Charm and a lot of Prayers
- I started the audit and in the course of the audit discovered that I am four months pregnant. The audit led to filing of criminal case against corrupt officials, The conviction was affirmed by the Supreme Court when my daughter was already 14 years old
- The case of the Hostile Witness



# Auditing the Rebel Returnee Funds

- I went back to CoA in 1996 and started with audits of the Rebel Returnees Fund. It was a humbling experience for a bureaucrat to have a glimpse of why there is rebellion in the South. It is a mix experience of those who are passionate and idealistic combatants and how they made use of government resources but at the same time some account of the usual stories we often hear on how some squander not only the opportunities but also much needed government resources. From Basilan to Tawi Tawi to Marawi, to a less dangerous but equally challenging and charming mountains in Lanang. I have vivid memories of how we tried to enter rebel camps with out guns and back ups but thankfully, came out alive!
- How can Auditors beget trust? Specially from those outside of the government

Auditing the Military (003,2004)

FEBRUARY 8, 2011

### **Mendoza details more misuse of AFP funds**



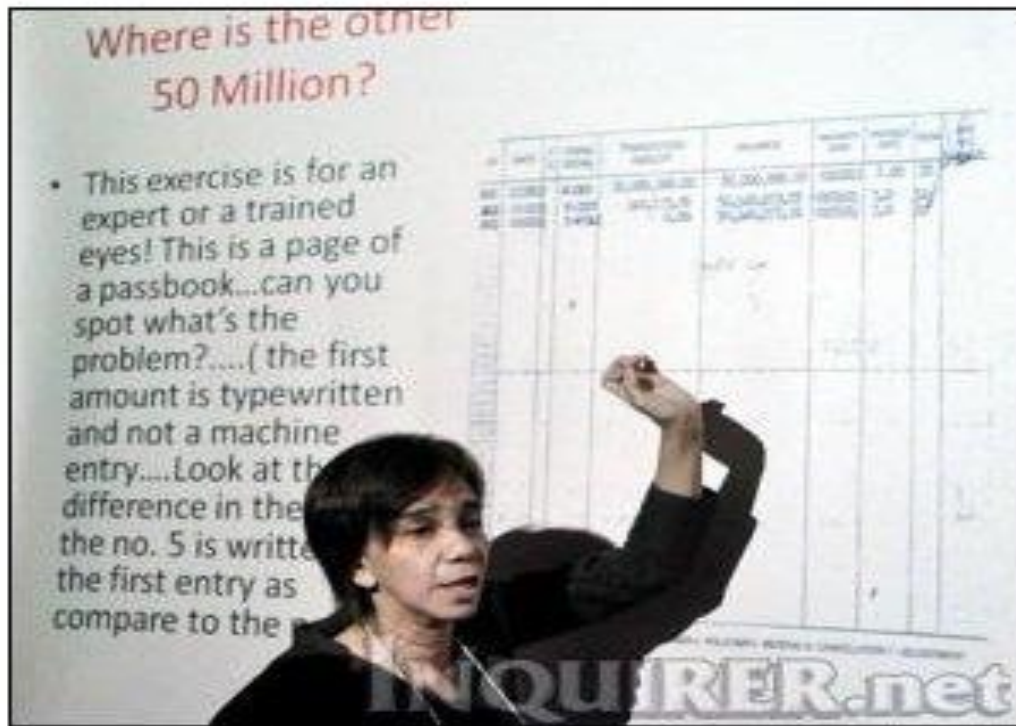
About half of the Armed Forces of the Philippines (AFP) modernization fund for 2001 was diverted for the purchase of office supplies.

Ms. Mendoza testified before the House justice committee about the results of the review she made on 4 AFP funds, namely, the modernization fund, detention fund, United Nations (UN) fund, and the Balikatan fund.

# Defense Spending



# The audit that made history



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

# Audit and Whistleblowing

- Auditor as Whistleblower
- Speaking publicly, a decision of the entire family



# This fight is not hers' alone, it is every Filipino's

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Philippine Daily Inquirer

## Count me in

Manila · Benjamin Abalos · Lito Atienza · La Salle Green Hills  
8 Feb 2011 Conrado de Quiros

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**THERE'S THE RUB**

*Conrado de Quiros*



THAT WAS a heart-warming picture of Meynardo Mendoza in the middle of a noise barrage in front of the Ateneo de Manila carrying a placard that said, "We support Heidi Mendoza." Meynardo, a history professor of that school, is Heidi's husband.

One is tempted to say that in spite of being so, his professions of faith and solidarity are not just personal, they are social. But I don't know that the social outweighs the personal in this case. It is the family above all that takes the brunt of the kind of awesome decision, or heroic action, Heidi took. Meynardo and Heidi are the parents of three children. Heidi's decision to expose the pillage wrought by Carlos Garcia, a perfidy that is bound to implicate not just the entire military institution but the GMA administration itself, exposes her family to all sorts of threats and reprisals. The children above

FEBRUARY 4, 2011

[Whistleblower Heidi Mendoza quits](#)

DEEPLY hurt that the Commission on Audit had apparently “abandoned her,” former state auditor-turned-whistleblower Heidi Mendoza appealed to the Senate to drop her as a witness in its probe into the alleged corruption in the military.



*"Spare me from causing additional harm to people who were with me and stood with me all the way. Sorry, I have been very emotional because ang dami ko nang isinakripisyo dito mula 2007 hanggang 2009. In my private capacity pinilit kong tapusin yung kaso. Blinak (blocked) po ako ng Office of the Ombudsman. Dine-deny ako ng Commisison on Audit. Saan po ako pupunta?" she said.*

# The Audit that destroyed a presidential Ambition ( Audit and Politics)

- In 2001, I conducted an audit of six LGUs
- The report although already issued didn't take as much public attention
- No body, not even the media took interest in picking up the audit findings in the report
- It reached the court in 2009 when I was already out of CoA
- I attended the hearing without government support
- In 2013 a Senate Investigation was conducted and for the first time, audit evidence that I gathered 12 or 13 years ago were presented to the public

## Perks:

- Respect and kind attitude from the clients
- Getting insight about the overall operations of the business not just the financial aspects.
- Working with and knowing about diversified businesses  
Having a large network by meeting professionals from diversified industries and working within different teams.
- Finding significant  
Free Travelling and boarding
- Free food (not always but quiet a lot)
-

# Measuring the way you spend your resources against your core values

- The biggest reason I like it, it feels good to contribute. I realize that sounds silly, but I like looking for government or contractor waste and saving taxpayers (including me) money.

I love the fact I see so many different things. Financial auditing is only a portion of what I do, so I only have to put part of my life into boring financial statements and their support (although it is surprising how interesting it is).

I get to meet a lot of people, learn about jobs I never even knew existed, and see things no one else has seen.

In the past I have gotten to walk on the back of a refueling tanker, see a top of the line laser system in use, a super expensive 3d printing machine, small towns that you never knew existed and the most interesting things in police vaults (for storing things used in commission of a crime).

I have met and worked with hourly road workers to mayors, council members and management of major companies.

The thing is, even if work is "similar" each time you start a new job, it is so different based on who you meet, what you audit, etc.

I couldn't handle the accounting cycle, and I didn't like the CPA firms and the lack of social/home life so I found govt auditing was great. It pays well, decent retirement, and is just pretty cool.



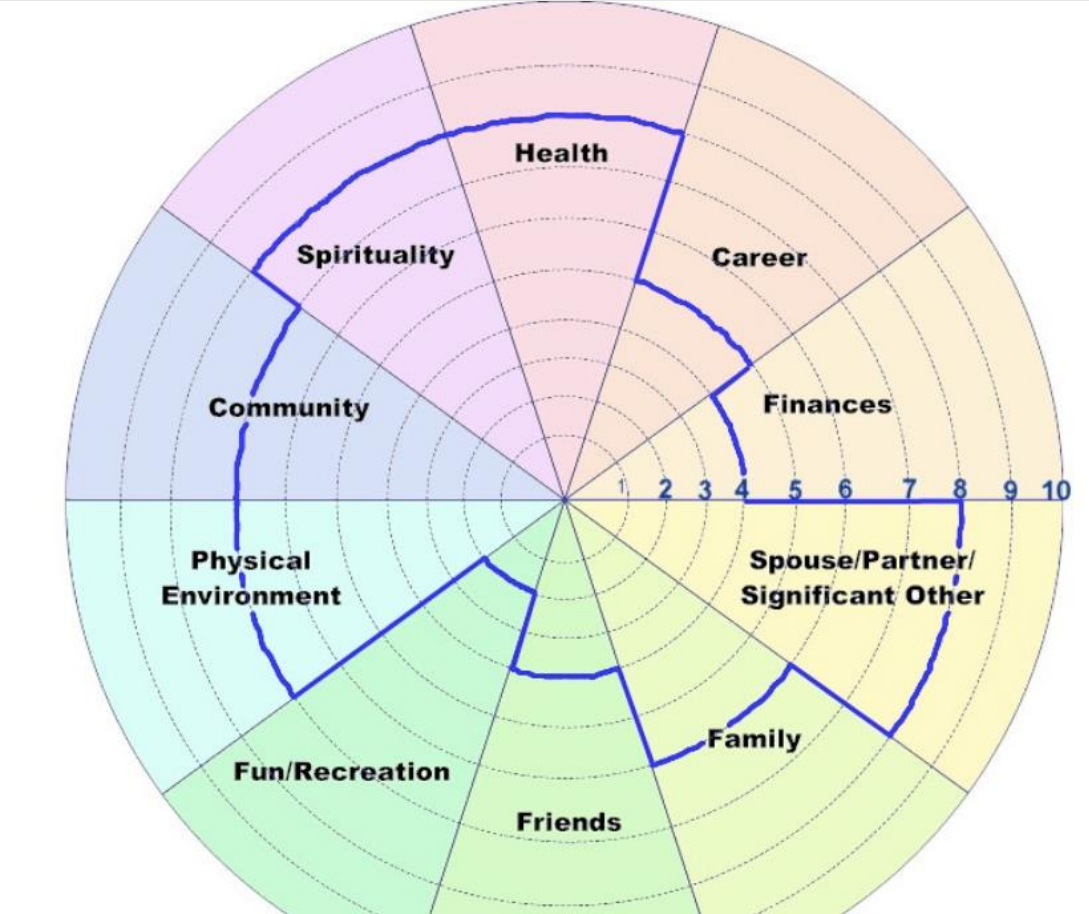
# Auditing Life

- The most difficult audit is the audit of one self. When you try to reflect on areas you need to improve, the risks that you need to mitigate and the controls that you need to enhance, perhaps even the resources and opportunities that you have, some you used well, others you have squandered. The values that you need to preserve and the added values that you need to create. Despite the years that I spent as an external and internal auditor, I still feel anxious and worried, always feeling that there is something I maybe unable to account. What matter perhaps is to maintain an open book and as life continue to unfold, to try my best to maintain a surplus and a positive network. Cognizant of my liabilities but at the same time aware of my assets, I shall strive to improve on my capital so I can share my dividends which eventually increases my network.
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- Good morning its 5:38 and I started writing this at 3 am of December 28

# The Balance Sheet

- Where have you spent on
- Where are your receivables
- Balance Sheet is important when looking at big picture decisions

# Wheel of Life



# Work Life Audit

- Not seeing the results of your labor
- Uncertainty whether you are making a difference
- Where do I spent time at work and is that space comfortable for me physically, psychologically spiritually

***"hindi ka  
pewedeng  
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.**



# Thank You!

