

# HEIDI L. MENDOZA

9-H Narra Corner Katipunan Sts, Marikina heights, Marikina City  
8942-43-78 ♦ heidi\_mendoza@yahoo.com

---

---

## Key Qualifications

### CERTIFIED PUBLIC ACCOUNTANT

**One of the Eight Auditor Generals in the world featured in  
“The Art of Audit” published in Amsterdam  
Marxis’ Who’s Who in the World of Audit in 2016  
Honorary Member Association of Certified Fraud Examiners  
Yahoo Philippines 7 Pinoy Modern Heroes 2011**

*Respected and internationally known in the field of audit and in fighting corruption*

Over twenty years of service in the government particularly in the field of audit, investigation, fraud examination, anti-corruption and integrity, advocacy ♦ Professional lecturer on Practical Fraud Investigation, and Value for Money Audit, Internal Control and Red Flags of Corruption and Corruption Vulnerability Assessment ♦ Specialist’ understanding of Philippine governance and development situation ♦ Over ten years’ experience in governance, anticorruption, public sector management, public policy analysis, project management, policy advocacy, monitoring and evaluation ♦ Familiar with local and international accounting and auditing standards ♦ Proven track record of engaging effectively with senior officials from public and private sectors, politicians, Civil Society Organizations (CSO) leaders and development partners both at the international and local levels ♦ Strong analytical and investigative skills, excellent audit planning and organizing including execution and reporting

---

## SUMMARY OF PROFESSIONAL EXPERIENCE

---

**Currently teaching at Ateneo de Manila University, School of Governance,  
Ateneo de Manila, Quezon City** 2021-2022

**Undersecretary General**

**Office of Internal Oversight Services (OIOS)**

**United Nations**

December 2015 –October 2019

Restoring credibility and trust in the UN investigation office and fostering unity within the entire OIOS	Provided the type of leadership brand necessary to fill in a long leadership vacuum in a deeply fractured office  Worked on improving working environment by reviewing structures, policy and improving the lines of existing internal and external communications  Promoted collaboration and initiated joint division trainings and sharing of expertise across divisions
---	---

	<p>Worked to identify areas of collaboration among divisions, where expertise could be leveraged and encouraged joint assignments to ensure the maximum impact of audit, investigation and evaluation reports</p> <p>Developed a systematic approach in the integration critical functions of audit, investigation and evaluation but at the same time maintaining specialized skills of each division</p> <p>Worked with Division Heads to resolve recurring internal conflicts, improve existing system of delivering audit, investigation and evaluation reports and managed the reduction of the length of time in conducting investigation.</p> <p>Initiated changes in the quality assurance review, enhancement of internal controls and creation of added value in the area of advisory and assurance services.</p>
Provided necessary advice and support to the Secretary General	<ul style="list-style-type: none"> <li>- In responding to the timely and systematic, integrated handling of Sexual Abuse Cases</li> <li>- In Strengthening of Evaluation System in the UN system</li> <li>- In Mainstreaming SDGs and developing a holistic approach</li> <li>- In improving existing system of accountability and Internal Control through timely and quality audit, evaluation and investigation reports</li> </ul>
Providing Leadership in International Initiatives and collaboration with other professional bodies	<p>By- Creating Relevance and Maintaining visibility in the International community</p> <ul style="list-style-type: none"> <li>- Leading International Workshops, organizing trainings and joint collaborations</li> <li>- Working with the community of SAs in developing a holistic audit strategy of the Sustainable Development Goals</li> </ul>
Selected Significant Policies Introduced	<p>Common Guideline in the Investigation of SEA</p> <p>Guidelines in the use of Digital Investigation</p> <p>Mainstreaming SDGs in Audit and Evaluation</p> <p>Integration of Culture in Audit and Evaluation</p>

**Commissioner, Commission on Audit (COA)**

11 April 2011 – 4 December 2015

- **Chairperson of the Audit Committee on**

- Public Sector Auditing Standards Board
- Audit of Foreign-Based Government Agencies
- International organizations whereby COA is the duly elected External Auditor Food and Agriculture Organization (FAO) and World Health Organization (WHO)

Key Leadership Contributions to the Organization:

Restoring public trust and confidence	Commissioner in charge of Oversight of operations	<ul style="list-style-type: none"> <li>• Various Audits which led to most improved government agency in terms of public trust</li> <li>• Assessment of Philippine Disaster Management Practices</li> <li>• Led the successful bid for the post of External Auditor-International Labour Organization (ILO), WHO</li> <li>• Resource Person/Expert Witness on various congressional hearings and investigation</li> <li>• Increased engagement with Development Partners and other multilateral institutions particularly in the field of accountability and good governance</li> <li>• Enhanced audit trajectory to closely relate to the needs of the audit client through clear guidance</li> <li>• Established clearer pathways in dealing with state stakeholders and other external partners in the area of adjudication and investigation function</li> </ul>
Providing Leadership in International Initiatives of Standards for Supreme Audit Institutions (SAIs)	Membership in Various International Organization of Supreme Audit Institutions (INTOSAI) Working Groups	<ul style="list-style-type: none"> <li>• Setting of Audit Guidance in SAIs</li> <li>• Conduct of Parallel Audit of Disaster Funds</li> <li>• Knowledge Management of SAIs</li> <li>• SAI engagement with other stakeholders</li> </ul>
Selected Significant Policies Introduced	Orgnaizational Effectiveness  Accountability, Risk Management and Internal Control	<ul style="list-style-type: none"> <li>• Lifting of the Pre-Audit</li> <li>• Development of Accounting and Auditing guidelines in the use of Disaster Funds</li> <li>• Adoption of Risk Management and enhanced Internal Control Framework for COA</li> <li>• Use of technology such as “geo-tagging” in the Citizens’ Participatory Audit</li> </ul>

	<p>Leveraging Technology to enhance accountability</p>	<ul style="list-style-type: none"> <li>• Enhancement of COA's knowledge Management through innovative approaches</li> </ul>
--	--	---

**Key Contributions:**

**Investigation and Audit**

Office of the Ombudsman

Commission on Audit  
Special Task Force on  
Local Government

- Assisted in the successful recovery of ill-gotten wealth against former Armed Forces of the Philippines (AFP) Comptroller General  
May 2012
- Provided assistance to the Ombudsman during the impeachment of the Chief Justice of the Supreme Court  
February to March 2011
- Testified before various courts to nullify the illegal plea bargain agreement  
September 2004 to March 2006
- Team Leader-COA group that investigated the General Garcia Plunder Case
- Conducted fraud investigation in order to build up other illegal acts committed by government officials in the AFP
- Assisted in the Over-all Corruption Prevention Programs of the Ombudsman
- Assisted in the Trial Advocacy Trainings of Prosecutors and in the trainings of newly hired legal assistants.
- Assisted in the training of Corruption Prevention Units
- Supervised the audit of various Local Government Units (LGUs) which resulted to the filing of several cases against various officials.
- Reviewed and finalized audit reports, most of which uncovered fraudulent transactions such as falsification, overpricing, ghost delivery and estafa.
- Determined criminal and administrative cases to be filed and secured proper and complete documentation as well as audit and legal evidence.
- Prepared affidavit of complaints and the corresponding analysis of Laws, Rules and Regulations violated degree of participation and persons liable.
- Conducted exit conference with agency head.
- Attended court hearings and trials pursuant to subpoena being issued by either the Ombudsman or the Sandiganbayan.
- Also acted as the Team Leader in forensic auditing of a city government which led to the discovery of at least 430 million pesos

worth of fraudulent transactions. The case is now pending at the Sandiganbayan

- Created and supervised five audit teams to conduct government agencies and projects funded by foreign borrowings such as the following:
  - Bureau of Animal Industry
  - Home Guaranty Corporation
  - One Stop Shop Tax Credit Processing Center
  - Central Visayas Development Project
  - Provincial Government of Bukidnon
- The audit resulted to uncovering fraud and wasteful utilization of government resources as well as other uneconomical practices.

Fraud Audit Division  
Special Audit Office

1996 to 1998

Designated as Team leader in various audit engagements such as but not limited to:

- Fraud Audit of the 1991 Seed Money for the Autonomous Region for Muslim Mindanao (ARMM) - resulted in the discovery of massive fund misappropriation and the filing of malversation charges against government officials
- Fraud audit of the Provincial Government of Lanao del Sur - resulted in the suspension and immediate dismissal of the provincial treasurer
- Fraud Audit of Department of Public Works and Highways-ARMM - resulted in the discovery of massive fund misappropriation, ghost projects and the filing of various criminal charges against government officials
- Fraud Audit of the Department of Environment and Natural Resources - resulted in the discovery of a private account where collection of environmental charges and fees were siphoned and illegally disbursed
- Assisted in strengthening the Internal Control System in the Justice Sector agencies
- Developed, designed and prepared an Internal Audit Manual for the Department of Justice (DOJ)
- Prepared Baseline Internal Audit Assessment for DOJ
- Designed and delivered the "Capacity Development Activities for Public Sector officials in areas of governance, strengthening oversight of administrative practices and delivery of improved public services"

**Internal Control System  
and Internal Audit**

**Accounting and Internal  
Audit Expert**

ALTAIR-European  
Commission (EC)

March to May 2006

- Conducted assessment of the accounting and Internal Audit system at LGUs in support of the Health Sector Reform Program of the EC

**Governance and  
anticorruption**

- Contributed significantly towards strengthening the existing relationships and supported the development of new partnerships with CSOs, through consultation and participation

**Consultant**

Asian Development Bank  
(ADB)

January 2008 to June 2010

- Effectively engaged government officials and non-government stakeholders in policy dialogue on governance issues at national and local levels
- Designed and administered projects in collaboration with the senior public and private sector officials, civil society leaders, politicians and development partners including ADB, The World Bank, United Nations Development Programme (UNDP), United States Agency for International Development (USAID), Australian Agency for International Development (AusAID)

Australian Agency for  
International Development  
(AusAID)

January to December 2007

- Tasked to assist the "Philippine Development Forum Working Group on Governance and Anticorruption"
- Provided inputs on governance on public sector management issues for the Country Partnership Strategy
- Designed Risk Assessment and Risk Management Plans
- Supported the implementation and monitoring of governance projects/programs and liaised with government implementing partners and CSOs on critical governance issues
- Disseminated knowledge products to CSOs and the development community

Atos Consultancy

October 2006 to January 2007

- Governance Specialist, Mid-term Assessment of Small Project Facilities funded by the European Commission, Governance Specialist
- Final Assessment of Small Project Facilities funded by the European Commission, June to September 2007

Presidential Anti-Graft  
Commission

October to December 2006

- Designed and reviewed M & E tools, application of participation methodologies strategies and techniques
- Provided independent analysis of program progress by assessing objectives and impact

**Local Government  
Procurement Specialist**  
The World Bank, Manila

June to August 2006

- Coordinated and conducted primary research including sectoral diagnostic studies on corruption
  - Coordinated advocacy activities and liaise with CSOs and development partners as well as other investigating agencies
  - Prepared a detailed strategy and work plan which highlighted the root causes of corruption, identified a range of options to address them, and suggested concrete strategies and methodologies that are most likely to yield results in reducing corruption
- Assessed the impact of procurement reforms in the Local Government and National Government Agencies including Civil Society participation

**Corruption Prevention  
Course Module Writer**  
USAID Rule of Law  
Effectiveness Project

May 2006 to May 2007

- Prepared and conceptualized the module on corruption control tools and techniques
- Conducted research to address the issue of governance within a comparative perspective
- Designed an Anti- Corruption Strategy to strengthen USAID/Philippines strategic response to public and private corruption in Philippines

**Financial Consultant**

March 2003 to September 2004

Transparency Group of the  
Office of the Presidential  
Chief of Staff, Office of the  
President, Malacañang,  
Manila

- Formulated anti-corruption policies, such as the audit of tax assessments and the introduction of people centered initiative or participatory investigation.
- Conducted audit/investigation of complaints directly addressed to the President.
- Conducted inter-agency coordination with the Office of the Ombudsman, non-government organizations, other investigative bodies including the media

- Conducted lifestyle check off selected government officials.
- Conducted lectures on Fraud Investigation Techniques, Red Flags of Corruption, Common Anomalies and Irregularities in the government

---

## **AWARDS**

---

### **Pro deo et Patria Recognition**

Awardee “for her exemplary courage in combating corruption and living out a brand of engaged citizenship anchored on faith and justice and for her relentless advocacy promoting integrity in governance in the use of public resources for the good of the country”

Ateneo de Zamboanga, Zamboanga City, November 18, 2011

### **Outstanding Alumnus Award for the year 2010-2011**

MNSA Alumni Homecoming, Armed Forces of the Philippines, Camp Aguinaldo, Quezon City, Philippines

### **Yahoo Philippines Pitong Pinoy Awardees (7 Modern Filipino Heroes) 2011**

For making difference in Philippine Society  
Yahoo Philippines, Fort Bonifacio, Taguig City

---

## **EDUCATION AND TRAINING**

---

### **Master in National Security Administration**

National Defense College of the Philippines, Camp Aguinaldo, Quezon City, 2002–2003

Commissioned as Lt. Colonel (Reserved) of the Philippine Air Force,  
Armed Forces of the Philippines

### **Master in Public Administration, with specialization in Fiscal Administration**

University of the Philippines, Diliman, Quezon City, 1995-1996

**Passed the Certified Public Accountant Licensure Examination, 1984**

### **Bachelor of Science in Commerce, Major in Accounting**

Sacred Heart College Lucena City, Quezon, 1979-1983

---

## **PUBLISHED BOOKS/ARTICLES**

---



**Audit is Life!**

**Anak ng Fuchsia (Mga Aklat ng Pag-asa sa Panahon ng Kampanya)**

**A Guide to Investigation of Common Procurement Fraud and Irregularities**

**Financial Accountability at the Philippine Army**

**Isang Daang Taon ng Pambansang Pagsisiyasat (Second Prize Winner)**

*Essay Writing Contest, COA Centennial Celebration*