

## THE COMMISSION ON AUDIT

The Commission on Audit (COA) is the Philippines' Supreme Audit Institution. It is a fiscally autonomous and constitutionally independent institution headed by a Chairperson whose rank is equivalent to Auditor-General.

The Constitution gives COA the power and duty to audit and settle all government accounts, the authority to define the scope of its audit, report the financial condition and operation of Government, keep its general accounts and, as a quasi-judicial body, decide cases brought before it.

In carrying out these mandates, COA is anchored on four main thrusts – Integrity and Independence, Organizational Efficiency, Professionalism and Competence, and Strategic Partnerships and Linkages. Strict adherence to international professional standards and continuous professional development are top priorities, and have produced COA's strong cadre of auditors and professionals of the highest caliber who are fearless "servants of truth" and "worthy of public trust".

Chair Tan's main agenda is to establish COA as a truly effective, efficient and resolute "watchdog" of public funds and property; a vibrant partner in nation building; a world-recognized credible, trustworthy and independent Supreme Audit Institution; and a bastion of the best and the brightest public auditors.

# PHILIPPINES

Candidate for Membership  
UN Board of Auditors  
Asia-Pacific Group  
for the term 01 July 2014 to 21 June 2020



**MARIA GRACIA M.  
PULIDO TAN**

Chairperson  
Commission on Audit  
Republic of the Philippines



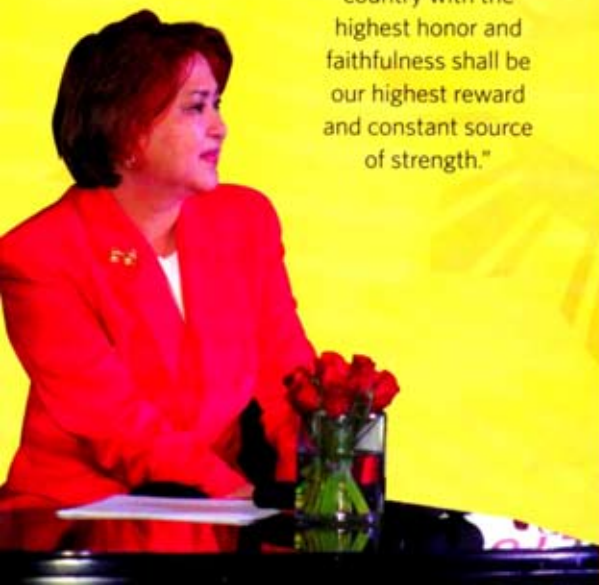


*"If example and steadfastness were the gauge, it's hard to equal the COA leadership...I had no second thoughts about appointing Atty. Grace Tan as Chairman."*

-His Excellency Benigno S. Aquino III  
President of the Republic of the Philippines

“ A culture of integrity is truly a formidable and inclusive process. It requires the active cooperation and involvement of all stakeholders. Each of them must want it, and accept and own their respective roles in both the vision and the process. The ultimate responsibility of the leader is to lead by example. Mapping a culture of integrity therefore starts with him.”

“ Serving the Commission and country with the highest honor and faithfulness shall be our highest reward and constant source of strength.”



## MARIA GRACIA PULIDO TAN Certified Public Accountant/ Lawyer

**M**aria Gracia M. Pulido-Tan is the **first woman Chairperson** of the Commission on Audit of the Philippines' 113-year history. Since assuming office in 2011, Chairperson Tan's hands-on management style, incisive grasp of issues, and decisiveness have greatly advanced COA's efforts to secure fiscal discipline and accountability in government.

Pulido-Tan brings to the Commission impeccable academic credentials and over 30 years of professional work reflecting **multi-disciplinary and international expertise in law, accounting, finance, management and governance**. She started her career as a tax lawyer and later co-founded a Philippine law firm specializing in tax, corporate and securities laws. In 2002, she began government service as Commissioner of Good Government and moved on as Undersecretary of Finance for Revenue Operations. Thereafter, she worked as an international consultant in tax reform and administration before being tapped to head the Commission on Audit.

Within a month of her assumption to office, Chair Tan gave the winning presentation for appointment as **External Auditor of the World Health Organization** in Geneva, Switzerland. Under her leadership, the Philippines has also since been elected to the **Governing Board of the ASOSAI**, is the **Training Committee Chair of the ASEANSAI** and continues to be the **External Auditor of the Food and Agriculture Organization**.

From the lucrative private sector to the humble calling of government service, Pulido-Tan's career path has given her an intimate knowledge of institutions' peculiar needs and processes. In her efforts to enable the government to serve its people while ensuring swift justice for those who exploit national coffers, **Pulido-Tan has maintained a reputation of integrity and excellence for which she has gained the deep respect of her peers and clients alike.**



# MARIA GRACIA PULIDO TAN



## EDUCATION

**1987**

**MASTER OF LAWS (TAX)**  
New York University  
Gerald Wallace Scholar

**1981**

**BACHELOR OF LAWS**  
University of the Philippines  
7th Place  
Order of the Purple Feather

**1977**

**B.S. IN BUSINESS  
ADMINISTRATION AND  
ACCOUNTANCY**  
University of the Philippines  
UP Government Scholar  
Most Outstanding Alumna, 2011



## VALUE INNOVATIONS AND ACCOMPLISHMENTS COMMISSION ON AUDIT

- Adoption of Unified and Integrated Audit Approach
- Expansion of Performance and Value-for-Money Audits
- Adoption of International Professional Standards and Quality Assurance Review Mechanisms
- Launching of Citizen's Participatory Audit
- Active Involvement in Good Governance and Anti-Corruption Initiatives
  - Establishment of Joint Investigation Teams with the Ombudsman
  - Country Review of the United Nations Convention Against Corruption
  - Philippine Inter-Agency Anti-Graft Coordinating Council
  - Philippine Development Forum
- International Audit and Relations
  - External Auditor, World Health Organization
  - External Auditor, Food and Agriculture Organization
  - Governing Board Member, Asian Association of Supreme Audit Institutions (ASOSAI)
  - Training Committee Chair and Charter Member, ASEAN Supreme Audit Institutions (ASEANSAI)
  - Training Instructors' Pool, IDI-INTOSAI/ASOSAI

## PROFESSION

### I. Government Official

**2011-PRESENT CHAIRPERSON**  
Commission on Audit of the Philippines

**2003-2005 UNDERSECRETARY**  
Revenue Operations Group, Department of Finance

- Undersecretary-in-Charge, Revenue and Customs
- Chairperson, Task Force on Revenue Measures
- Chairman, Revenue Rulings Review Committee
- Country Representative to various missions

**2002 COMMISSIONER**  
Presidential Commission on Good Government

- Commissioner-in-Charge, Finance and Asset Management
- Government Nominee Director to Sequestered Companies

### II. International Consultant

**2008-2009  
TEAM LEADER AND INTERNATIONAL  
PROJECT MANAGEMENT SPECIALIST**  
Tax Administration Reform and Modernization Project  
of the Kyrgyz Republic (Asian Development Bank)

**2007-2008 LEGAL CONSULTANT**  
Electronic Governance for Efficiency and Effectiveness,  
Canadian International Development Agency

**2005-2006 INTERNATIONAL TAX  
SPECIALIST**  
China Tax Reform Project (Asian Development Bank)

### III. Law and Accounting Practitioner

**2005-2011 TAX CONSULTANT AND  
LEGAL ADVISER**  
Various Private Clients

**1988-2002 PARTNER**  
Tan Venturanza and Valdez

**1988 INTERNATIONAL TAX SPECIALIST**  
KPMG Peat Marwick Main & Co.

**1982-1986 ASSOCIATE**  
Sycip Salazar Feliciano & Hernandez

### IV. Professor, Lecturer and Author

- Professorial Lecturer in Law and Continuing Legal Education, University of the Philippines
- Panelist and Speaker in various International Conferences
- Author, Various Monographs on Tax and Accounting

## THE PHILIPPINES AND THE UNITED NATIONS

The COA Chairperson was a member of the UN Board of Auditors for 18 years. The Philippines has also been the External Auditor for the UN and the following specialized agencies for a total of 22 years:

- UN Headquarters/Secretariat
- Capital Master Plan
- UN Commission of Namibia
- UN Environment Programme & UNEP Global Environment Facility
- UN Fund for International Partnerships
- UN High Commissioner for Refugees
- UN Human Settlements Programme
- UN Joint Staff Pension Fund
- World Food Council
- UN Children's Fund
- UN University
- International Criminal Tribunal for Yugoslavia
- International Criminal Tribunal for Rwanda
- UN Framework Convention on Climate Change
- UN Institute for Training and Research
- Food and Agriculture Organization
- World Health Organization

## MEMBERSHIP IN INTERNATIONAL PROFESSIONAL BODIES

- Panel of External Auditors of the United Nations, the Specialized Agencies, and the International Atomic Energy Agency
- United Nations Board of Auditors
- International Organization of Supreme Audit Institutions
- Asian Organization of Supreme Audit Institutions
- ASEAN Supreme Audit Institutions
- International Federation of Accountants
- Institute of Internal Auditors
- Association of Certified Fraud Examiners

