



**NEW COLUMN  
IN THIS ISSUE:  
JUSTICE  
FOR ALL**



**JUDICIAL REFORM INITIATIVE 101**



**SAVE  
THE  
DATES!  
OCT. 4-8**

**FINEX 53RD ANNUAL CONFERENCE 2021**

# FINEX FOCUS

NOT ALL HEROES  
WEAR CAPES.  
SOME WORK AT  
THE COMMISSION  
ON AUDIT.



## WE STAND WITH COA



FINEX General Membership Meeting  
Wednesday, September 15, 2021  
Webinar via Zoom

**JOINT STATEMENT  
OF 34 BUSINESS  
ORGANIZATIONS**



## EDITOR'S NOTE

By **J. Albert Gamboa**

### LET COA CONDUCT ITS AUDITS!

The private sector has finally found its voice after five years of seeming subservience to the overlord in the Palace.

One of the tipping points was the tongue-lashing directed at the Commission on Audit after the constitutional body released its mandated audit report showing that there were deficiencies worth P67.3 billion in the Department of Health's COVID-19 funds.

According to COA officials, these deficiencies resulted from non-compliance with pertinent laws and regulations that led to missed opportunities during the current pandemic.

But they were ordered to stop flagging government agencies and refrain from publishing their reports as the latter allegedly tainted those flagged agencies with corruption by perception.

FINEX Institute, FINEX Foundation, and FINEX Academy have joined forces with more than two dozen other private sector organizations in rallying behind COA as a vital instrument against graft and corruption. This is in line with the principle of checks and balances in government. Below is their manifesto:

#### JOINT STATEMENT TO UPHOLD THE INDEPENDENCE OF THE COMMISSION ON AUDIT 21 August 2021

We, the undersigned private sector organizations, fully and wholeheartedly support the exercise by the Commission on Audit of its constitutional power, authority and duty "to examine, audit, and settle all accounts and expenditures of funds and properties" of the Philippine government.

Our Constitution gives the Commission the "exclusive authority to define the scope and promulgate rules of its audit and examination ...for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or misuse of government funds and properties."

Our Constitution likewise imposes upon the Commission the constitutional duty "to submit an annual report" on its findings and "other reports as may be required by law." It is also required by law to publish its reports, consistent with the constitutional right of our people to information on matters of public concern, and be protected from inappropriate and unlawful use of public funds and property.

Our Constitution expressly provides that the Commission is an independent constitutional body. It envisions the Commission to be unhampered and be above any political and other forms of undue pressure. Due respect and attention must be accorded to the Commission's exercise of its powers and discharge of its duties under the Constitution.

Such is the constitutional nature of the Commission, with the power and mandatory duty to serve as a robust check-and-balance on the power to disburse and use public funds and properties, ensure that effective controls are in place to protect government financial assets and properties, improve effectiveness and efficiency, and be a vital instrument against corruption and misuse of public funds and properties.

It is our solemn duty as a people to uphold at all times the independence of our Constitutional Commissions. Upholding their constitutional mandates goes beyond compliance with the law; it is an affirmation of the moral duty and social conscience that we owe to our people. Our Constitution, which every public official has sworn to uphold under pain of penalty, demands no less.

In these crisis times, we should be unwavering in supporting our government agencies tasked to protect our country from graft and corruption, which will aggravate the current pandemic-driven situation of widespread hunger, unemployment, uncertainty and undue hardship and suffering of our people.

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## KEYNOTE SPEAKER'S PROFILE

# COA CHAIR MICHAEL AGUINALDO

Michael Galicia Aguinaldo was appointed as Chair of the Commission on Audit, the Philippines' supreme audit institution, on March 24, 2015. He is also currently the External Auditor of the International Labor Organization of the United Nations.

Chair Aguinaldo is a lawyer with extensive legal, governance, and administration expertise acquired from 25 years of professional work as private law practitioner, government official, and professor.

As head of COA, he leads the commission on a seven-year strategic plan that centers on six strategic goals that will help improve various facets of the agency in order to create positive impact in governance and society; empower and enable government agencies to perform their mandates more efficiently and effectively; deliver high quality, fair and timely audits; strengthen capacity and capability; increase stakeholder ownership and understanding; and enhance support infrastructure.

Prior to his appointment to COA, Chair Aguinaldo was the Deputy Executive Secretary for Legal Affairs of the Office of the President. He also headed the Investigation and Adjudication Office (formerly the Presidential Anti-Graft Commission) overseeing the implementation of integrity initiatives consistent with the United Nations Convention Against Corruption or UNCAC.

He was a Partner and Executive Committee member of the Romulo Mabanta Buenaventura Sayoc & de los Angeles (RMBSA) law firm. Having been with RMBSA for 17 years, he acquired extensive expertise handling special projects, particularly in infrastructure, telecommunications, and energy sectors. He also worked at the De Borja Medialdea Ata Bello Guevara and Serapio law office and is a faculty member of the Ateneo de Manila University School of Law.

Chair Aguinaldo graduated from the Ateneo School of Law in 1992 with a Juris Doctor degree. He obtained his Masters of Laws degree with special concentration in International Economic Law from the University of Michigan in 1997. He was the 7th-placer in the 1992 Philippine Bar Examinations.



## COMMISSION ON AUDIT

# THE COUNTRY'S SUPREME AUDITING INSTITUTION

An unnumbered memorandum signed on May 8, 1899 by US President William McKinley gave birth to the Office of the Auditor for the Philippine Islands. By 1901 when the American colonial civil government was formally ushered in under Governor-General and later President William Howard Taft, the Office of the Auditor had become a fixture of government.

During the Commonwealth era, the 1935 Constitution renamed it the General Auditing Office and elevated it to a constitutional body headed by Jaime Hernandez as the first Auditor General. When martial law was declared in 1972, it was renamed the Commission on Audit and was granted broader powers under the 1973 Constitution.

After the EDSA Revolution in 1986, the independence of COA was maintained under the 1987 Constitution as the sole external auditor of all government agencies as well as government-owned-and-controlled corporations (GOCCs). The previous practice of some agencies and GOCCs of hiring private accounting firms to act as their auditors for foreign-assisted projects as required by foreign funding institutions was no longer allowed.





# PRESIDENT'S CORNER

By Francis Ed. Lim

We are now in another surge of COVID19 cases. Last September 11, we set a new record with 26,208 new cases in a single day. The ongoing rise in COVID-19 cases is putting a strain on our country's healthcare system. Many of our big medical facilities have maxed their capacity for dealing with these cases.

Singapore Prime Minister Lee Hsien Loong stated that the deadly coronavirus will not go away and will continue to infect people for years to come, asking people to go about their lives in this "new normal." This is how we should move forward, and this should be how policies are addressed and implemented.

In order to adapt to this new normal, it is very important that all qualified individuals get vaccinated. Although supply is still an issue, many of our countrymen still resist being vaccinated. Let us help and educate each other in order for us to reach the government's target to achieve herd immunity. As a citizen of this nation, let us do our share.

Last month, the issue between the Commission on Audit (COA) and the Executive Department was the talk of the town. On August 21, FINEX spearheaded a joint statement together with 33 other business and professional organizations calling to uphold the independence and constitutional mandate of COA. Today, we are very fortunate to have the honorable COA Chair, Atty. Michael Aguinaldo, to explain to us the function of the Commission and the improvements he implemented.

## Advocacy

Last week, we led the issuance of our appeal to the COMELEC to extend the voter registration, followed by a joint public statement along with 24 business and professional organizations plus 80 colleges, universities, and educational associations. We hope that the COMELEC will heed our call. If granted, this will allow more qualified voters to get registered for the 2022 national and local elections. This election is critical because the elected leaders will direct us toward the new normal.

As a follow-through to the successful voter registration forum last August 27 with almost 3,000 Zoom participants, FINEX will be conducting Part 2 of this forum titled "Why Should I Vote?" on September 20. In Part 1, we focused on the young students who will be voting for the first time. For Part 2, aside from the youth, we are likewise reaching out to the other qualified first-time voters and those who were deactivated. We hope that these individuals will exercise their right to suffrage. But before that, they should register or re-activate! I am urging all of you to invite your colleagues, families, and friends to this forum.

For the past month, FINEX also led the issuance of the Joint Statement on COVID-19 claims by healthcare providers which 20 other organizations co-signed on August 25. On August 31, FINEX also co-signed the joint statement calling Congress to approve key economic reforms, especially the Public Services Act amendments.

FINEX will co-sign the Manifesto of Support for Bakuna Bubbles' Mobility of the Vaccinated. Through Bakuna Bubbles, the vaccinated will be able to have greater mobility while protecting the unvaccinated. This way, pockets of the economy will be allowed to open up and operate at limited capacity to breathe life into the country's battered economy. Allowing the vaccinated to revive the country's economy also helps our hard-hit sectors get back on their feet.

## Annual FINEX Conference

Block your calendars on October 4 to 8 for this year's annual conference with the theme of "Disruptive Inclusion: Achieving a Sustainable Future in the New Frontier." This year's conference will still be virtual, with a series of webinars to be held throughout the week.

Another project of the FINEX Week Committee is the hosting of the Vice-Presidential Forum on October 23 and the Presidential Forum on October 30. The Manila Times graciously accepted to be the event's media partner with the Federation of Filipino-Chinese Chambers of Commerce and Industry as co-host.

**2021 FINEX ANNUAL CONFERENCE**  
**INCLUSIVE DISRUPTION: ACHIEVING A SUSTAINABLE FUTURE IN THE NEW FRONTIER**  
October 4 – 8, 2021

**CONFIRMED SPEAKERS**

Chairman, Bengo-Semir ng Pinoy	Chairman, Ayala Corporation	Managing Director, Watery Pinoy	Vice Chairman, Credit Suisse Asia Pacific	Chief Economist of Royal Dutch Shell	Business & Journalist	CEO, Perena Corporation





**Future Projects**

- September 16 – Survival of the Fittest Forum by the Women in Finance Committee
- September 17 – SPAC Webinar by the IAFEI Asian Region
- September 24 – Philippines Nostalgia and Japanese TV: Voltes V at Iba Pa by the Arts and Culture Committee
- October 13 – 10th GMM co-hosted by the Arts and Culture Committee and the Annual Membership Meeting
- October 20-22 – 6th Ayala-FINEX Finance Summit by the Professional Development Committee, sponsored by Ayala Corp. and P&A Grant Thornton
- November 12 – Sustainability Forum by the FINEX Foundation’s Environment Committee
- November 17 – 15th ING FINEX CFO of the Year Award Ceremony
- November 24-25 – Corporate Governance Conference in partnership with ICD by the Good Governance Committee

**Membership**

Permit me to reiterate our appeal to everyone to lend their support to this year's membership recruitment drive. Due to the growing number of LIFE members, we will need to recruit additional members this year to ensure the organization's sustainability. Additionally, some of our members are resigning due to the pandemic's adverse economic impact.

As you are probably aware, your Board of Directors has approved an Incentive Program for all members. Your active participation in our activities and projects, as well as the recruitment of new members, entitles you to a discount on the following year's membership fee.

The addition of Associate Members to our roster is another significant amendment to our charter. We will soon announce the criteria for acceptance into this new membership category. We hope that Associate Members will be our organization's future.

**Sponsorship**

I would like to express our sincerest gratitude to the following companies that have made commitments to support FINEX through their sponsorship for 2021:

Partner – Union Bank of the Philippines

Platinum – First Philippine Holdings Corp., LT Group Inc.

Diamond – Ayala Land, Inc.

Gold – Converge ICT Solutions Inc., Divina Law, Pilipinas Shell Petroleum Corp., SGV & Co., United Auctioneers Inc.

Patron – Bank of the Philippine Islands, BDO Unibank, Cirtek Holdings Philippines Corp., Megaworld Corp.

Annual CFO Survey Partner – KPMG R.G. Manabat & Co.

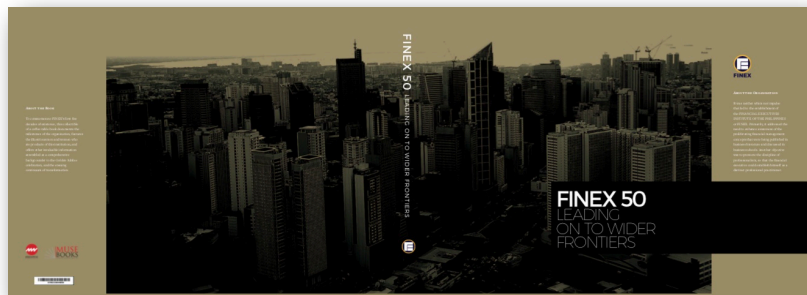
The 1st CFO Survey is currently being conducted by KPMG. We anticipate complete cooperation from our members who are chosen to respond. Please help us get more sponsors for our other events.

**FINEX Golden Jubilee Book**

I am happy to announce that our 50th anniversary book, *FINEX 50: LEADING ON TO WIDER FRONTIERS*, was recognized by the International Association of Business Communicators (IABC) Asia Pacific Region with the 2021 Silver Quill Award of Excellence in the Publications category.

Previously, the book won the 2021 IABC Gold Quill Award of Merit and the 2021 IABC Philippine Quill Award of Excellence. This completes *FINEX 50*'s Grand Slam of major IABC awards! Please buy copies of the book for posterity.

We will continue to update you on our upcoming programs, particularly on the developments of our significant thrusts for this year, and we fervently hope to receive your continuing support. Thank you at Mabuhay ang FINEX!





# JUSTICE FOR ALL

By Baby Nuesa

## JRI101: INTRO TO THE JUDICIAL REFORM INITIATIVE

A coalition of business organizations formally launched the Judicial Reform Initiative (JRI) in 2012 with the objective of advocating for reforms in the court system and in the prosecutorial arms of government. It began with mostly FINEX members as founders, namely: Atty. Francis Lim, Terrie Magleo, Peter Wallace, Atty. Dada Ongkiko, and myself as Chair. A number of professional and business organizations, including foreign chambers of commerce and civil society groups, soon saw the value of the advocacy. This also resulted in a partnership between JRI and Integrity Initiative Inc., another major coalition.

JRI was subsequently recognized by the Department of Justice and by global legal organizations, such as the International Bar Association and the American Bar Association Rule of Law Initiative. A significant development this year is that the JRI Board, recognizing that its reform advocacy carries a

wider societal reach, approved the renaming of JRI into the Justice Reform Initiative. The application for change in name is still pending with the SEC.

Since 2012, under then Chief Justice Maria Lourdes Sereno, the JRI Board has been holding dialogues and sponsoring activities with the Supreme Court Chief Justices, except during the short stint of former Chief Justice Teresita de Castro.

This collaboration still continues with the current Supreme Court, with the blessings of Chief Justice Alexander Gesmundo. JRI has also sent various petitions to the Supreme Court, among them the operationalization of the

Judicial Integrity Board, an anti-corruption body, and a more humanitarian policy towards Persons Deprived of Liberty (PDLs) under this pandemic era, both of which got the support of the High Court.

The organization defines its mission as follows: “to be the principal voice of business and civil society in pushing for reforms in the administration of justice; work for the promotion and advancement of the rule of law, economic rights and justice; and carry out programs and activities







championing justice and judicial reforms.” JRI has also adopted three core values: accountability, integrity, and respect for the rule of law.

Below is an article on JRI written by *FINEX Focus* Editor-in-Chief Albert Gamboa in his recent column for *Manila Bulletin*:

## ADVANCING JUDICIAL REFORM

Supreme Court (SC) Chief Justice Alexander Gesmundo recently met with the private sector led by the Judicial Reform Initiative (JRI), an umbrella organization composed of major business associations, foreign chambers of commerce, and judicial advocacy groups that promote the advancement of the rule of law, sustainable economic growth, global competitiveness, and socio-economic justice.

Among the JRI’s member organizations are the Financial Executives Institute of the Philippines, the Management Association of the Philippines, the Makati Business Club, the Institute of Corporate Directors, the American Chamber of Commerce of the Philippines, and the Rotary Club of Manila. Most of them were signatories to the joint statement of the business community upholding the independence of the Commission on Audit.

During the JRI officials’ virtual courtesy call on the newly installed Chief Justice, he was joined by nine SC Associate Justices as well as other officers representing the Philippine Judicial Academy, the Judicial Integrity Board, and the Office of the Court Administrator. He discussed the SC’s five-year innovation roadmap to improve efficiency of the court system both in adjudication and administration.

One of the reforms being pursued by the country’s highest magistrate is the establishment of an information and communication technology infrastructure that will improve case management and court administration through the utilization of artificial intelligence for court operations. It may be recalled that during the term of former Chief Justice Diosdado Peralta, the JRI wrote an open letter focusing on the urgent need for the speedy disposition of cases.

Addressing this issue, the SC master plan provides for the resolution of cases within 24 months pursuant to the 1987 Constitution; creation of Judicial Region Court Administrators and Trial Court Managers; revision of the Rules of Court within a two-year time frame; assessment of the organizational and operational structure of the judiciary; and strengthening of recruitment for judicial posts. The latter will require attendance in the Pre-Judicature Program for first and second level court applicants, while appellate court applicants must attend the Advanced Pre-Judicature Program.

JRI Chair Sherisa Nuesa and President Jose Jerome Pascual III welcomed the SC’s comprehensive approach to enhance court productivity and alleviate docket congestion. They said the action programs demonstrate the serious commitment of the SC to speed up the delivery of justice, which should contribute to a positive economic climate and the attainment of related United Nations Sustainable Development Goals.

On his part, Chief Justice Gesmundo expressed support for the JRI’s plans to hold a Justice Summit and publish an online infographic primer on the Philippine justice system over the next two years. As a very encouraging sign that he is a listening Chief Justice, he even mentioned a recent article that I wrote about the “looming judicial crisis” in the Philippines amid the high incidence of Covid-19 infections among judges, prosecutors, court employees, and public defenders.

A week after his meeting with the business leaders, the Chief Justice’s speech during the 120th founding anniversary of the High Court addressed this concern once again. He disclosed his issuance of several administrative orders related to the health and safety of lawyers and other judiciary stakeholders, such as the inclusion of court workers in the A4 priority group of the National Task Force Against Covid-19, and the opening of emergency care units at the SC compound in Manila and at the nearby De La Salle-College of St. Benilde that serve as isolation and quarantine facilities for court employees.

The high tribunal has also granted the requests of judges and court personnel to allow the conduct of remote videoconferencing court hearings, while it extended financial assistance to employees of first and second level courts who contracted Covid-19 and required in-patient care or hospital confinement.

With an innovative and reform-minded leader at its helm, the Philippine Judiciary is poised for a massive transformation into a modern public institution – at par with the world’s best in the 21st century.





# LOCKDOWN DIARIES

By Tonyboy Ongsiako

## PHYSICAL & MENTAL FITNESS IN UNUSUAL TIMES

There are other FINEX members who are fitter and healthier but not necessarily better looking than I am such as Benny Soliven, the famous spin instructor at Gold’s Gym; the soccer playing Joey Gomez; the Adonis-like Vic Sarza, a gym rat par excellence; the tri-athletes, PP Ed Francisco and Mannie dela Serna; the long-distance cyclist Francis Ambulate or the young Enrico Leyeza who bikes, runs, and climbs. These people are more qualified to write about fitness.



Before the COVID-19 pandemic, I led a very active outdoor lifestyle. I would swim about 1.5km during the summer, bike around 15-20km four times a week, and during the weekend I would lead scuba divers on dives in Anilao, Mabini, Batangas or I would climb and explore the numerous peaks in the Philippines with my AMCI Mountaineering Club. On pre-pandemic Sundays when I was in town, Benny Soliven, Vic Sarza, Ramon Araneta, and Sherwin Lim would do 30km bike rides all over the city. We would end up eating a hearty breakfast on Fridays in BGC.

When the lockdown started on March 15, 2020, the first two weeks were new to all of us. Locked down in our houses or condo units made us realize that we prized face-to-face human interaction. Inaction made us both physically and mentally unfit. We were getting fat. Some of us rediscovered cooking or tried our hands at it. We feared this virus and realized that the doctors themselves don’t know much about this disease. As time went on and as some of our colleagues, friends, and family got infected and battled COVID-19, we started to understand this disease. We were able to discern what the true information was and what was false.

I went through a phase where I woke up early, did a little pushup and some yoga poses, and cooked breakfast – sometimes quarreling with my maid because she found it hard to adjust that I wanted to cook breakfast for everyone. After breakfast, I started to use my laptop to access emails and answer messages, and discussed business over the phone, Viber, or What’s App. That routine went on for the next two weeks of the first ECQ.

One day as I brought my maid Neneng to the market using my quarantine pass, I noticed that people riding bikes were quite numerous. Then some of my neighbors were using the four podium parking floors to walk, run, or jog to exercise. That was a light bulb moment!

That was also the start of four weeks of conflict with Neneng. She couldn’t understand why I was so eager to bike to the market. Eventually we came to a modus vivendi: alternating market days. On the days that I was not scheduled to go to market, I ran, walked, and rode my bike at the podium parking areas early in the morning for about an hour with my shih tzu Maximus (the On the days I went to the market, I took a very long route and rode a long way back after buying our food. Of course, I had to modify my bike to carry the things I bought at the market.



I started to do “good morning” videos on my way to and from the market or exercising at the podium parking areas, which I posted on my Ateneo, Xavier, and scuba diving Viber groups. During our virtual class reunion in November 2020, former Ateneo President Fr. Jett Villarin SJ, who was our batchmate, commented that he looked forward to my videos – which somehow set an optimistic tone for the day. Sometimes, I would post them on Instagram and Facebook until I started to get accusatory comments from two FINEX colleagues! Since they were known Duterte followers, I simply unfollowed them. Problem solved; mental health saved.



When the easing started in May 2020, I cautiously ventured out, discovering areas to avoid when it got too congested with bikers. Apparently, the pandemic triggered a bicycle boom with many people buying bikes to get around the city. Public transportation was limited and biking was much safer getting to and from work. Vic and Benny started messaging me and cautiously, we went on bike rides every Sunday. We also





found restaurants with outdoor seating or nice stairs where we could eat breakfast and make “kwento” with raised voices (sound travels slower at two meters distance).

Scuba diving was eventually allowed, and I was able to guide some scuba divers in Anilao, Mabini, Batangas. Again, the diving protocols were vastly different from the pre-pandemic time. In order for you to enter Anilao, you had to have a confirmed booking with a resort and a negative antigen swab test not more than 48 hours. Temperature checks were standard and contract tracing forms had to be filled out by guests. Four divers were the maximum permitted per boat and masks had to be worn all the time on the boat and at the resort. Buffet meals were not available and a la carte meals were served instead. We also had to advise our divers that they needed to bring their own mouthpiece if they were to rent regulators. Disinfectant wipes were distributed to them so they could disinfect their equipment.

During this pandemic, I have seen the city in a totally different way and appreciate Metro Manila even more. I’ve taken my bike to Bulacan, Cavite, Laguna, and Rizal. Exploring the NCR and its neighboring provinces makes cycling fun and it helps greatly to keep your mental health. I now know where the best "pares" is in Retiro and the best outdoor restaurant in Malolos called Ningnangan.



I’ve also done quick overnight climbs in nearby areas like Mt. Binutasan in Tanay, Rizal and Mt. Manabu near Lipa City.

Recently, I discovered the Marikina Riverbanks and was quite surprised to see people walking and exercising in this area, where I also discovered Agos Cafe.



Keeping fit in these unusual times makes you creative in meeting your fitness goals and in keeping your mental health. At my age, both are important since I enjoy biking and scuba diving. Since I’m now much older, there’s a greater risk of dying from a stroke or a heart attack. Keeping fit can mitigate the risk. Not being able to do the sports you like is not living. You just have to be more creative to do the things you love and avoid getting infected by COVID-19. Get vaccinated, folks. It works!



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# FINEX IN ACTION

## LEVERAGING DATA AND ARTIFICIAL INTELLIGENCE IN FINANCE

### VIA ZOOM | AUGUST 18, 2021

The screenshot shows a Zoom meeting with several participants and a central presentation slide. The slide is titled "Philippines CEOs expect artificial intelligence to deliver results" and features a donut chart comparing AI expectations between Philippines CEOs (65%) and Global Outperformers (72%). A text box on the right states: "In line with Global Outperformers, Philippines CEOs expect to realize value from artificial intelligence 25% more than all Global CEOs". Logos for FINEX, MAP, and IBM are visible.

# ELEKSYON 22 KOALISYON: WHY SHOULD I VOTE?

## VIA ZOOM | AUGUST 27, 2021

The screenshot shows a Zoom meeting for the "ELEKSYON 2022 KOALISYON: WHY SHOULD I VOTE?" event. It features the logo of the Commission on Elections of the Philippines and logos for FINEX, MAP, and MBC. The event is dated August 27, 2021, from 2:00 PM to 4:00 PM. Several speakers are visible in the Zoom grid, including Agot Isidro and Janina Vela. A photo of a woman in a red and black sash is also shown.

**MAHALAGANG PAALALA: ANG POTEN-CEE+C AY HINDI GAMOT AT HINDI DAPAT GAMITING PANGGAMOT SA ANUMANG URI NG SAKIT**

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