

FILIPINO AUDITORS ON TOP OF THE WORLD

The Institute of Internal Auditors Philippines (IIAP) has every reason to be ecstatic as the Philippines *once more* bagged the Gold Medal Award in the November 2007 Certified Internal Auditor (CIA) examination, the second within 2007. The IIA, Inc. Int'l. Board of Regents conferred to **Ryan Gilbert Khu Chua** the William S. Smith Gold Medal Award for his outstanding performance in the said examination. This means that in addition to successfully completing the CIA exam in one sitting, **Chua** has achieved the highest overall score on this examination, topping all other candidates in 165 countries who sat for more than 90,000 CIA parts. The Gold Medal is the highest of the prestigious William S. Smith Awards for Outstanding CIA Examination Performance. In addition to the Gold Medal award, Philippine candidates garnered almost half of the Global Awards: two Certificates of Excellence, and nine Certificates of Honor, a staggering twelve awardees.

Remarkably, the Gold Medal Award will not be the first ever received by a Filipino. Just recently, in the *May 2007* CIA examination to be exact, **Elisheba Manzano** also coveted the top William S. Smith Award and before that **Duchess Marie Cruz** in *November 2005* and **Duke Bajenting** in *May 2004*, who, by the way, is the very first Gold Medal Awardee in the country. The Institute is indeed proud to say that the Philippines garnered by far the most number of Gold Medalists in just a span of four years.

The *Certificates of Excellence awardees (top 5)* were **Alvin Salvatierra Caballero** and **Joseph Tan Cruz** and the *Certificates of Honor (top 25)* were **Christopher Barrameda Abelinde, Leo Doctolero Calдона, Annaliza Guanco Tan-Cimafranca, Marco Fernando Lumanlan Ng, Annabeth Arceo Rodriguez, Kristine Marie Marquez Sy, Crystle Lorraine Barcelon Tan, Gilda Anabell Jeng Uy** and **Jameswil Ahuday Yadang**.

There is more reason to rejoice as we have *217 more CIAs* in the Philippines, the highest passing figure so far since the CIA examination was conducted in the Philippines. There was a deluge of examinees in November 2007, 496 to be exact, when The Institute of Internal Auditors Inc., International announced in January 8, 2007 that they would shift from paper to computer-based examinations beginning 2008.

The Filipino has been built to shine, even in the competitive global arena. The Filipino's innate gift of intelligence, nurtured by the centuries-old culture of valuing and prioritizing education, unrelenting quest for new knowledge, reaching new heights in learning, and after studying very hard, cap their efforts with their deep faith in God, as examinees would pray quietly before and during the examinations --- are all qualities that we could bring to fore, as one tries to understand this unmatched feat so far of having Filipinos besting all other examinees all over the world.

The Institute of Internal Auditors Philippines, an affiliate of IIA Inc. International, is very pleased that a good number of the CIA awardees and over a thousand CIA passers are the product of the Institute's CIA technical seminars, which have been conducted by various CIA resource speakers, namely Raymund Mungkal (now working abroad), Helen de Guzman

(VP/CAE, Meralco), Edna de Leon (VP/Chief Internal Auditor, Rustan Supercenters, Inc.), Mary Jane Rosales (Refinery Finance Manager, Petron Corporation.), Reginald Nery (Partner, KPMG Manabat Sanagustin & Co.), Susan Domingo (Controller, ICTSI), Melanie Oteyza (former Audit Manager, San Miguel Corp.), Norman Gabriel (Senior Internal Auditor, Procter & Gamble), Caloi Santos (Asia Financial Solutions Initiative Manager, Procter & Gamble), Paolo Cortez (Internal Auditor, Procter & Gamble), Aljon Lee (Assistant Review Director, ReSA Review School), Ging Irineo (Dean-College of Accountancy, UST), Elvira Soriano (AVP, RCBC), Luz Cantoria (AVP 2, UCPB), John Estioko (VP/CAE, PBCom), Larry Francisco (Audit Team Leader, Meralco), Rose Javier (Managing Director, Isla Lipana & Co.) and Vicci Tomas (former CAE of San Miguel).

So our heartfelt congratulation goes not only to the global topnotchers and passers, but also to the CIA reviewers who took their time to nurture and at times engage the reviewees! Your honor is the IIAP's and the country's honor!

Locally, the IIAP measures the quality of the Philippine candidates' results through the average pass rates per batch. The 2007 Certification Exam Results Summary, indicate that the Philippines passers have registered CIA average pass rates which generally exceed the global average pass rates, among the examinees who sat for more than 90,000 CIA parts.

<u>Certifications</u>	<u>Part 1</u>	<u>Part 2</u>	<u>Part 3</u>	<u>Part 4</u>
CIA	70%	70%	60%	40%
CFSA –	75%	N/A	N/A	N/A
CCSA –	75%	N/A	N/A	N/A

The CIA designation is The IIA Inc.'s premiere certification and is the only professional designation, for internal auditors as well as control professionals, that is recognized worldwide. The Certification in Control Self-Assessment (CCSA) is a specialty designation that allows candidates to prove their knowledge of control self-assessment approaches, risks and controls, and organizational performance. The Certified Government Auditor Professional (CGAP) is awarded to individuals who demonstrate knowledge of auditing practices, methodologies, and skills in the government sector. The Certified Financial Services Auditor (CFSA) measures an individual's knowledge and proficiency in the audit practices within banking, insurance and securities. All candidates receiving one or all of the above designations have met the rigorous requirements of The Institute of Internal Auditors' certification programs. They have attained all of the attributes of a professional: a college education, work experience, continuing professional development, and knowledge of The IIA's International Standards for the Professional Practice of Internal Auditing (ISPPA), and successful completion of the certification examination.

The CIA, CCSA, CFSA, and CGAP examinations are offered by the IIA, Inc. in 17 languages, across 165 countries. Established in 1941, The IIA Inc. is an international professional association with world headquarters in Altamonte Springs, Florida, USA. It has more than 130,000 members in internal auditing, risk management, governance, internal control, IT audit, education, and security. It is the recognized authority, principal educator, and acknowledged

leader in certification, research, and technological guidance for the internal auditing profession worldwide.

In all, the Philippines now has 1,108 successful CIAs among more or less 33,000 CIAs worldwide, who are actively engaged in the private sector, public sector/ government, multi-lateral development agencies, academe, public accounting firms and consulting firms, as well as in non-stock/non-profit organizations. This number has grown by 128% in two years time from 486 as of year 2005.

Apart from assisting Filipino professionals achieve these global certifications, the IIAP's strategic imperative is derived from The IIA Inc.'s global strategies of (1) universal recognition of the internal auditing profession as one of the four pillars of organizational governance, which includes the board of directors, executive management and external auditors (2) defining the principles of the internal auditing profession and (3) ensuring that internal auditing professionals adhere to the principles of the profession. Hence the IIAP continues to engage in activities that will achieve these global strategies, which includes regulatory support for the IIA's ISPPIA, which has been evident in the last decade in the following:

- The Bangko Sentral ng Pilipinas (BSP) issued a Circular in 2005 which provides that internal auditing functions of banks shall embody the ISSPIA in their conduct of the internal audit services within their respective banking organizations. The BSP, itself, has adopted the CIA designation as a premier certification for the BSP bank examiners, and the BSP Institute is on its 2nd year of offering an in-house CIA review seminars to its BSP candidates who aspire to sit for the CIA global examinations. In the recent two years, three BSP candidates have likewise received Global Awards, such as the CIA Certificate of Excellence (*Ferdinand Mariscotes, November 2006*) and the CIA Certificate of Honor (*Renee Lyn Oidem Santos, May2007 and recently Annaliza Guanco Tan-Cimafranca, Nov2007*).
- On the other hand, the Philippines' Securities and Exchange Commission (SEC) issued a Circular for Code of Corporate Governance, in April 2002, which specifies the definition of internal auditing, adopted from the IIA, Inc.'s International Professional Practices Framework, and expects that the internal auditing activity of publicly-listed firms observe the ISPPIA, as one of the professional standards. Specific provisions in the SEC Code of Corporate Governance point to the specific role of the Audit Committee and the Chief Audit Executive being primarily responsible for the internal audit activity in their organizations. Such provisions of the SEC's Circular on Code of Corporate Governance was drafted with the assistance of the IIAP.
- Overseas, the Basel 1 & 2 exposure documents and pronouncements, published from the 1990s to the mid 2000s, include some provisions which have adopted the IIA Inc.'s guidance notes on the ISPPIA.

As IIAP turns 60 this year, our aim is to move forward, reach new heights and build a future for the Filipino internal auditing professionals, the IIAP and its stakeholders. Armed with this vision and our CIA Gold Medalists, global topnotchers and multitude of passers, we in IIAP and

our fellow CIAs, CFSAs and CCSAs give back all the praises to God Almighty who alone deserves the ultimate glory!

Written for the IIA, by:
Edel Mary D. Vegamora, CIA
CIA Country Coordinator-Philippines

CIAs - CERTIFIED INTERNAL AUDITORS, November 2007

Solita Santos Alcantara	Fil-Estate Management Inc.
Ludovico Karingal Delloro, Jr.	Transnational Diversified Group Inc.
Helen Rey Montojo	Pascual Laboratories Inc.
Pia Montserrat Ongtango	Bangko Sentral ng Pilipinas
Imelda Santiago Reyes	Ardent World, Inc.
Joy Celeste Embudo Julaton	Splash Corporation
Heidhee Arenas Valdez	Ajinomoto Philippines Corp.
Jennifer Camacho Mina	Globe Telecom
Emmanuel Vicente Dela Cruz	Manila Electric Company (Meralco)
Andrea Rebalde Flamiano	Goldilocks Bakeshop Inc.
Helen Manalad Herrera	Alliance Tuna International
Emmanuel Calvez Robel	Banco De Oro Universal Bank
Editha Cledera Sison	San Miguel Packaging Specialists Inc.
Jerome Ijalo Yasol	Ajinomoto Philippines Corp.
Farrah Crizel Andaya Santiago	CADP Group Corp.
Juan Carlos B. Robles	Punongbayan & Araullo
Queennabelly Sau Nam Ngo	Procter & Gamble
Efraim Tabanao Convento	Aboitiz & Company Inc.
Eugene Quincy Haboc Hopilos	Punongbayan & Araullo
Hajji Rivamonte Pamplina	Punongbayan & Araullo
Mario Gerardo Marfori Escobar	Philippine Bank of Communications
Danilo Baduria Gustilo, Jr.	Bangko Sentral ng Pilipinas
Vilma Navea Santos	Bostik Philippines Inc.
Godofredo Guerrero Pua	Bangko Sentral ng Pilipinas
Lea Marie Saturnino Sta. Ana	Punongbayan & Araullo
Kristina Altares Adraneda	Pilipinas Shell Petroleum Corp.

Nestor Bautista Bequillo	Landco Pacific Corporation
Francisco Doydora Nuez	Rural Bank of Subangdaku
Mie Koike	Procter & Gamble
Dandy Rey Silva Sulit	SGV & Co.
Hensley Sanchez Uy	Manabat Delgado Amper & Co.
Kristel Villacampa Cornelio	NXP Semiconductors
Jerry David Bello	Ajinomoto Philippines Corporation
Christine Arendela Muyot	Ajinomoto Philippines Corporation
Alquin Quisumbing Alba	Petron Corp.
Annabeth Arceo Rodriguez (Global Awardee – Certificate of Honor)	Petron Corp.
Mary Joy Reyes Lagaya	Manabat Delgado Amper & Co.
Pedro Tabing Guzman	Great Life Financial Assurance Corp.
Arlene Eclipse Calimlim	Development Bank of the Philippines
Mitchelle Dizon Viray	International Container Terminal Services Inc. (ICTSI)
Bella Lacar Ablan	National Power Corporation
Leah Sanchez Lozano	Bangko Sentral ng Pilipinas
Allan Hubac Sebandal	Metrobank
Nestor Serquiña Macaraniag	Philippine Airlines
Rebecca Ramirez Fabon	Development Bank of the Philippines
Claudia Karen Somoza Fidelino	San Miguel Corp.
Glinda Ramiscal Macadangdang	Philippine Deposit Insurance Corp.
Alwyn Ador Ayo	Meralco Employees Savings and Loan Assoc.
Cesar Adrian Octa Cariño III	Shell Shared Service Centre Manila
Goldhameir Agose Sinfuego	Punongbayan & Araullo
Vivien Cecilia Callos Macariola	Toyota Cubao, Inc.
Theresa Angeline Marcelino Baysa	Shell Shared Service Centre Manila
Tian Yuan	Procter & Gamble
Bryan Kristoffer Tan Millar Lim	Philippine Airlines
Lizanne Sia Co	Philippine Airlines
Melody Pablo Valenzuela	Pascual Laboratories Inc.
Mark Anthony Rosilio Casanova	Insular Life Assurance Co., Ltd.
Dennis Tusi Cenon	Insular Life Assurance Co., Ltd.

Jeffrey Lim David	Uy Singson Abella & Co.
Paul Albert Fernandez Zulueta	Universal Robina Corp.
Girly Cruz Galang	Bangko Sentral ng Pilipinas
Josephine Czarina Salvador Somo	Verisant, Inc.
Nener Gatchalian Concepcion	First Metro Investment Corp.
Michelle Olano Ibardolaza	Toyota Motor Philippines Corp.
Leizel Enriquez Avila	SGV & Co.
Alexis Lagurin Lagura	Bangko Sentral ng Pilipinas
Glenn Fiel Fernandez	San Miguel Corporation
Don Niño Mateo Santos	Metrobank
Rochelle Sucayan Esguerra	Rizal Commercial Banking Corp.
Armando Rayala Jalmasco	World Vision Development Fdn.
Marco Fernando Lumanlan Ng (Global Awardee – Certificate of Honor)	KPMG Manabat Sanagustin & Co.
Anna Lissa Cruz Ruiz	AMWSLAI
Marlon Permejo Velasco	International Organization for Migration
Genevieve Bernardez Ybañez	Manabat Delgado Amper & Co.
Ryan Pallias Carbonell	Landbank of the Philippines
Tracy Nidea De Guzman	KPMG Manabat Sanagustin & Co.
Maricelle Laurente Ricaforte	Constantino Guadalquiver & Co.
Charmaine Batugal Luna	Dataone (Asia) Phils. Inc.
Victorino Regio Javal, Jr.	Shell Shared Services Asia, BV
Hearty Novero Dave	Shell Shared Services Asia, BV
Juleah Anne Porol Caballo	Diaz Murillo Dalupan & Co.
Jomar Elbert Peralta Flojo	Shell Shared Service Centre Manila
Marietta Evangelista Sale, Jr.	Land Bank of the Philippines
Joanne Marie Pobre Obieta	Villaruz, Villaruz & Cp., CPAs
Maria Frauline Hernaez Pantoja	Punongbayan & Araullo
Esper de Vera Occasion	Diaz Murillo Dalupan & Co.
Dolmar Carnaser Montañez	SGV & Co.
Jan Marlon Amante Evangelista	SGV & Co.
Aimee Almero Alquiza	SGV & Co.
Crystle Lorraine Barcelon Tan (Global Awardee – Certificate of Honor)	SGV & Co.

Jameswil Ahuday Yadang (Global Awardee – Certificate of Honor)	SGV & Co.
Charlie Francis Malicdem Yangco, Jr.	SGV & Co.
Francisco Dominador Gamboa Santos	SGV & Co.
Melinda Mei Maladaga Moran	SGV & Co.
Christian Mercado Marasigan	KPMG Manabat Sanagustin & Co.
Elisa Bernabe Cuevas	SGV & Co.
Eunice Ongtangco Jamora	Philippine & Scandinavian Design Filtra Inc.
Christopher Barrameda Abelinde (Global Awardee – Certificate of Honor)	Ateneo De Naga University
Sally Gale Tan Tejada	Bank of the Philippine Islands
Kristine Marie Marquez Sy (Global Awardee – Certificate of Honor)	SGV & Co.
Christopher Ezpeleta Guzman	KPMG Manabat Sanagustin & Co.
Mark Werner Bernaldo Lustre	SGV & Co.
Maricar Santiago San Pedro	Bankard, Inc.
Lorraine Francisco Gallevo	SGV & Co.
Rhea Borlaza Montiel	Shoemart, Inc.
Janet Dioneda Tamondong	Manabat Delgado Amper & Co.
Mary Joy April Limjoco Tinio	KPMG Manabat Sanagustin & Co.
Diana Rose Uy Cue	Punongbayan & Araullo
Ma. Karen Secillano Valenciano	Manabat Delgado Amper & Co.
Jorelle Ogame Tuvillo	
Ethel Rose Pating Miranda	San Miguel Foods Inc.
Janice Palalon Dalisay	Equitable PCI Bank/Banco de Oro Unibank, Inc.
Donald Eric Guerrero Flauta	Metrobank
Ma. Theresa Rodriguez Paat	Punongbayan & Araullo
Mary Grace Galimba Carlos	SGV & Co.
Evan Morales Vianzon	Punongbayan & Araullo
Pearl Joy Serrato Campos	Rizal Commercial Banking Corp.
Lucila Cagampang Bueno	Bangko Sentral ng Pilipinas
William Cabañero Yerro	Snamprogeiti saudi Arabia Ltd.
Naptalie Contreras Vanguardia	Bangko Sentral ng Pilipinas
Frederick Tolentino Pineda	SGV & Co.

Maria Robin G. Punzalan Bautista	Bangko Sentral ng Pilipinas
Jenny Limbaga Chiu	Silliman University
Jean Barcelon Chua	Asian Development Bank
Ian John Palencia Palabrica	Punongbayan & Araullo
Irene Lopez Rosaceña	Bangko Sentral ng Pilipinas
Karl Offemaria Gnilo	Netsuite Philippines
Toni Mae Tambasin Valasote	Metrobank
Pamela Educano Kho	Bangko Sentral ng Pilipinas
Emann Andales Ygot	Bogo - medellin Milling Co., Inc.
Dexter Dosono Castañeda	Manabat Delgado Amper & Co.
Josef-Dax Camacho Aguilar	Bangko Sentral ng Pilipinas
Ryan Gilbert Khu Chua	SGV & Co.
Alvin Dacean Gamat	Bangko Sentral ng Pilipinas
Luisa Furio Ramirez	Bangko Sentral ng Pilipinas
Maria Kristina Lozano Balangatan	Punongbayan & Araullo
Dottie Matondo Bernas	Bangko Sentral ng Pilipinas
Oliver Calaguan Bait-it	Bangko Sentral ng Pilipinas
Athena Ava Miranda Also	Punongbayan & Araullo
Maria Hope Santos Reyes	SGV & Co.
Myra Vanessa Jusay Tagimacruz	Bangko Sentral ng Pilipinas
Mary Jane Guerra Rafol	Punongbayan & Araullo
Herminigildo Andal Edolmo	BDO Alba Romeo & Co.
Leonides Baybay Llobrera	Metrobank
Leo Doctolero Calдона (Global Awardee – Certificate of Honor)	Star Paper Corp.
Sheryll Gregorio Musni	Bangko Sentral ng Pilipinas
Ma. Victoria Lapitan Montealegre	Philippine Long Distance Telephone
Jaemi Lou Tapia Samonte	Procter & Gamble
Cristopher John Balledo Hiso	Manabat Delgado Amper & Co.
Paul Patrick Lao Gonzales	Punongbayan & Araullo
Cheryl Lyn Romano Hernandez	Bangko Sentral ng Pilipinas
Mariecris Notarte Barbaso	SGV & Co.
Maria Angelica Silan Francisco	Punongbayan & Araullo

Leo Resurreccion Fragante	Metrobank
Reannie Miranda Macalolot	Pilipinas Shell Petroleum Corp.
Merliza Flores Cruz	SGV & Co.
Annaliza Guanco Tan-Cimafranca (Global Awardee – Certificate of Honor)	Bangko Sentral ng Pilipinas
Bobby Cuarto Nacario	Shell Shared Service Centre Manila
Joseph Tan Cruz (Global Awardee – Certificate of Excellence)	Procter & Gamble
Ma. Cristina Guinacaran About	SGV & Co.
Marco Rene Andal Barredo	SGV & Co.
Darwin Albutra Daclan	San Miguel Corporation
Randy Guevarra Tolentino	SGV & Co.
Ruby Ann Incedente Garcia	Bangko Sentral ng Pilipinas
Agner Altar Boco	Bangko Sentral ng Pilipinas
Raymond Matias Santos	Smart Communications Inc.
James Paulo Landoy Padua	San Miguel Corporation
Emely Degracia Dacquel	Philippine Savings Bank
Christopher Jorge Maningas Santos	Bangko Sentral ng Pilipinas
Jansci Boncales Macua	Small Business Corp.
Arifa Alauya Ala	Bangko Sentral ng Pilipinas
Rogie Ria Venus Bravo	Bangko Sentral ng Pilipinas
Elizabeth Gabriel David	Manabat Delgado Amper & Co.
Machel Jesus Casauay Navarro	Punongbayan & Araullo
Dianne Chan Gan	SGV & Co.
Marisol Santiago Angue	KPMG Manabat Sanagustin & Co.
Claro Lerios Cañete	Metrobank
Heidi Vistro Gañgan-Ang	Bangko Sentral ng Pilipinas
John Purugganan Mabatan	Sison Corillo Parone & Co.
Agnes Nave Domingo	Global Business Power Corp.
Arnila Santos Gervacio	Bank of the Philippine Islands
Mary Anne Rivera Nana	Bangko Sentral ng Pilipinas
Mercurio Claudio Rivera I	KPMG Manabat Sanagustin & Co.
Joey Henry Gavenia Ocang	IBM Business Services, Inc.
Alvin Salvatierra Caballero (Global Award -	SGV & Co.

Certificate of Excellence)

Alex Tiwaquen Valdez	Bureau of Internal Revenue
Jonathan Aguila Garcia	Medtecs International Corp. Ltd.
Enrico Castelo Rullan	SGV & Co.
Maritess Magtibay Ocho	Globe Telecom
Maria Cristina Burca David	Metrobank
Beverly Monserrat Ribay	Bangko Sentral ng Pilipinas
Christine Ann Mendoza Yumul	SGV & Co.
Caroline Clemente Ycaza	SGV & Co.
Eileen Lim Co	SGV & Co.
Maria Debbie Borja Agramon	Shoemart, Inc.
Richmond Harold Chiu Ching	Newlight Pawnshop
Jessieh Rey Bautista Curammeng	SGV & Co.
Eduisa Rositte Cutillar Diocos	Silliman University
Maria Gracielle Cecilia Francisco San Pedro	Punongbayan & Araullo
Monette Aranas Fabul	Metrobank
Ramil Norte Baldres	Department of Agrarian Reform
Karmine Andrea Bañez San Juan	SGV & Co.
John Michael Banta Ramos	Bangko Sentral ng Pilipinas
Victor Gener Manuel Alvarez	KPMG Manabat Sanagustin & Co.
Ma. Irynn Vargas Gianan	The Philippine Stock Exchange, Inc.
Gilda Anabell Jeng Uy (Global Awardee – Certificate of Honor)	SGV & Co.
Angelita Avendaño Bautista	KPMG Manabat Sanagustin & Co.
Nessie Pedranza Gatmaitan	KPMG Manabat Sanagustin & Co.
Jerry Boy Andaya Torredes	KPMG Manabat Sanagustin & Co.
Ramon Paulo Bondoc Parlan	Philippine Savings Bank
Angelito Aquino Lumibao	Aboitiz Transport System
Sheryl Carasi Somera	Bangko Sentral ng Pilipinas
Hans Vincent Chiong Chua	University of San Carlos
Vanessa Tabajonda Galang	Bangko Sentral ng Pilipinas
Philip Anthony Punzalan Padua	HCO PO Feeds Corporation

Donald Sumeguín Avilla
Trewin Parilla Laraga

Chevron Holding Inc
E-Business Services Inc.

CFSAs - CERTIFIED FINANCIAL SERVICES AUDITORS, November 2007

Reginald Cespedes Nery	KPMG Manabat Sanagustin & Co.
Ma. Luz Habaluyas Cantoria	United Coconut Planters Bank
Ramonita Cabildo Mendoza	United Coconut Planters Bank
Joyce Talosig Luyun	Deloitte & Touche
Catherine Villarico Buena	Manabat Delgado Amper & Co.
Jocelyn Manalastas Tumbagahan	Manabat Delgado Amper & Co.
Jordan Guinto Ramos	China Banking Corp.
Nitze Belle Yap Salinas	Bangko Sentral ng Pilipinas
Alvin Dave Manuel Pusing	PricewaterhouseCoopers
Jonathan Conde Dela Cruz	Shell Shared Service Center - Manila
Ali Cortes Tiboron	Deloitte - Philippines
Bernadette Diego Bagtas	Bangko Sentral ng Pilipinas
Mari-Joy de Leon Ortañez	Bangko Sentral ng Pilipinas
Zernan Condes Talabong	Bangko Sentral ng Pilipinas
Dyana Mae Acero Garcia	Bangko Sentral ng Pilipinas
Michael Ayhon Machica	Machica Firm, Inc.
Lorivi Raga Pimentel	Manabat Delgado Amper & Co.

CCSAs - CERTIFICATION ON CONTROLS SELF-ASSESSMENT, November 2007

Melanie Tolentino Oteyza	San Miguel Corporation
Melanie Masangcay Valenzuela	Suzuki Philippines, Inc.
Emelbin Martirez Salvador	Ortigas & Co.
Elvira Digamon Soriano	United Coconut Planters Bank
Norman Agregado Castro	Rustan's Supercenters Inc.
Glenn Ancheta Agustin	Holcim Philippines Inc.
Elvira Velasco Alamani	United Coconut Planters Bank
Elizabeth Perez Ocampo	Croma Medic Inc.

Rona Marie P. Yngson

Edgardo Mayuga Herrera

Sheena T. Bonifacio

Riza Tuazon Villalobos

SGV & Co.

Metrobank

Manabat Delgado Amper & Co.