

GRACE EVELYN A. LACERNA

BUREAU OF INTERNAL REVENUE www.bir.gov.ph

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POINTS OF INTERESTS

Project Management, Anti-Money Laundering, Fraud Investigation, Financial Crimes, Tax Assessments, Collection Enforcement, Assets Tracing, Assets Recovery, Seizure and Forfeiture, Investigative Techniques, Audit

EDUCATION /TRAINING

- Certified Management Consultant (CMC) Program (36th Batch) – **Institute of Certified Management Consultants in the Philippines and CMC Global**, Astoria Plaza, Ortigas, Pasig City, Philippines, February 2020
- Anti-Money Laundering and Counter Financing Terrorism Course, June 2019 – **International Centre for Inter-Parliamentary Studies**, St. Ermin’s Hotel, London, United Kingdom
- Managing Financial Investigations Intermediate Course, September 2017; Assets Recovery Course, October 2017; Anti-Money Laundering: Current Trends, Prosecutions and the Challenges around Cryptocurrencies, April 2019 – **OECD International Academy for Tax and Financial Crime Investigation and Guardia di Finanza, Scuola di Polizia Economico - Finanziaria**, Ostia, Italy
- Unified Invoicing System – **National Taxation Bureau**, Taipei, Taiwan
- Financial Fraud Investigative Techniques Course – **Federal Law Enforcement Training Center**, Glynco, Georgia USA
- Basic Management Course – **Ateneo de Manila University - School of Government**, Katipunan Avenue, Quezon City, Philippines
- Fundamentals of Strategic Management – **University of the Philippines (UP)– ISSP**, Diliman, Quezon City, Philippines
- Master in Public Administration (MPA)– **Greenville College**, Pasig City, Philippines
- Bachelor of Science in Commerce, Major in Accounting (BSC-Accounting) – **University of Sto. Tomas (UST)**, Espana, Manila, Philippines (**Certified Public Accountant- CPA**)

PROFESSIONAL EXPERIENCE

- Instructor – **OECD Asia Pacific Academy for Tax and Financial Crime Investigation**, National Tax College, Tokyo, Japan – December 2019 to present
- Resource Speaker – Fighting Tax Crime in Asia, **Asian Development Bank**, Pasig City, Philippines, January 2019
- Instructor/Trainer – Assets Recovery, Accounts Receivable Management System, Basic Seizure Agents Course, General Course for Revenue Officers, Audit Procedures and Techniques, How to Detect Fake/Spurious Tax Clearance, Basic Management Course, Middle Management Course, Tax Updates, Workshops (*with IMF-World Bank Advisors*), etc. **Bureau of Internal Revenue**, Quezon City, Philippines, 1995 to present
- Resource Speaker – Tax Updates, **Asian Institute of Taxation**, Quezon City, Philippines, 2018 to 2019; **Philippine Institute of Certified Public Accountants**, Mandaluyong, Philippines, 2012 to 2017

- Resource Person – Procurement Opportunities Fair, **Bangko Sentral ng Pilipinas**, Roxas Blvd. Manila, Philippines, 2018 to present
- Resource Person – How to Avail of Tax Incentives, Taxation for Small and Medium Enterprises, Tax Updates etc., **Board of Investments (BOI)**, Makati, Philippines and **Philippine Export Zone Authority (PEZA)**, Manila, Philippines, 2010 to present
- Resource Person – Tax Updates, Taxation for Importers and Requirements for Tax Clearance Certificate, **Bureau of Customs and Importers Association of the Philippines**, Manila, Philippines, 2018 to present
- Resource Person – Issuance of Importers Clearance Certificate and Brokers Clearance Certificate, **Joint Congressional and Senate Investigation on Illegal Drugs, House of Representatives and Senate of the Philippines**, Manila, Philippines, 2017 to 2018
- Resource Person – Taxation for Professionals, Taxation for the Construction Industry, Taxation for Real Estate Industry, Taxation for Exporters and Ecozone Locators, Taxation for Telecommunications Industry, and other industries, Philippine Medical Association, Professional Organizations for Doctors, Lawyers, Engineers, Architects, Management Consultants, Ecozone/Freeport Locators, Exporters, etc. and other organizations, 2005 to present

Bureau of Internal Revenue

- Head, Multi-Level Marketing (MLM)/Direct Selling Task Force, October 2018 - present
- Head, Assets Recovery Task Force, August 2018 - present
- Chief, Accounts Receivable Monitoring Division, March 2017 - present
- Manager, Centralized Arrears and Forfeited Assets Management Project, August 2015 – present
- Manager, Accounts Receivable Management and Online Tax Clearance System, 2015 – present
- Chief, Collection Performance Monitoring Division, 2013 - February 2017
- Chief, Audit Information, Tax Incentives and Exemptions Division, 2010 - 2013
- Head, Monitoring, Evaluation and Database Enhancement Team, Tax Incentives and Exemptions Committee, 2010 - 2013
- Manager, Strengthening Stop Filers Management Project, 2010 - 2013
- Technical Assistant to the Commissioner of Internal Revenue /Assistant Commissioners – Inspection Service/Taxpayers Assistance Service/Client Support Service
- Assistant Revenue District Officer, Revenue District Office (RDO) Nos. 49 – North Makati, 47 – East Makati and 39 – South Quezon City

FIELD WORK EXPERIENCE

Bureau of Internal Revenue

- Coordinator, Telecommunications Task Force (*investigation of telcos firms*)
- Group Supervisor, Special Operations Service/Banks, Financing and Insurance Division/Special Audit Team – Conglomerates, Real Estate Industry, Expanded Value Added Tax
- Tax Examiner, Collection Service/Special Operations Service, Audit of Withholding Tax Agents, Audit per Industry Type

Private Practice

- Team Lead, Compliance and Integrity Audit, Department of Agrarian Reform - Agrarian Reform Communities Foreign Assisted Projects, **Asian Development Bank**, Manila, Philippines and **Pacific Strategies and Assessments Inc.**, Makati, Philippines
- Head, Fraud and Integrity Audit Team, Non-Government Organizations, **Asian Development Bank (in coordination with World Bank)** and **Pacific Strategies and Assessments Inc.**, Manila, Philippines

- Team Lead, Due Diligence, Audit and Fraud Investigation, Domestic and International Clients, **Pelejo, Priela, Ongkingco, Siton (PProS) & Co. CPAs**, Manila, Philippines
- Senior Auditor, **EF Constantino & Co. CPAs**, Makati, Philippines
- Junior Auditor, **Sycip, Gorres, Velayo (SGV) & Co. CPAs**, Makati, Philippines

RECENT PUBLICATIONS/REVENUE ISSUANCES

1. Revenue Memorandum Order (RMO) No. 35-2019 dated July 18, 2019 revising certain policies in the enforcement of civil remedies and RMO No. 33-2018 dated July 12, 2018 prescribing the policies and procedures in the issuance of Authority to Cancel Assessments (ATCA)
2. Revenue Regulations No. 18-2018 dated August 3, 2018 on Guidelines on the Processing of Tax Clearance for Bidding Purposes and Implementing Rules and Regulations on Republic Act 10963, Tax Reform for Acceleration and Inclusion (TRAIN) Law – Revenue Regulations (RR) No. 8-2018 dated February 20, 2018 – Income Tax and RR No. 11-208 dated March 15, 2018 – Withholding of Income Tax
3. Macro Business Case – Centralized Arrears Management Institutionalization as approved by Department of Budget and Management, February 2017

HONORS / AWARDS

Certificate of Recognition for Exemplary Performance, Assets Recovery Task Force, 2019
 Certificate of Recognition for Exemplary Performance, Centralized Arrears Management, 2019

MEMBERSHIPS / AFFILIATIONS

OECD Asia-Pacific Academy of Tax and Financial Crime Investigation
 Philippine Institute of Certified Public Accountants
 Institute of Certified Management Consultants of the Philippines
 Chartered Management Institute
 Asian Institute of Taxation