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|  | **Professional Regulation Commission** |
| **APPLICATION FORM****ACCREDITATION OF INDIVIDUAL CPA / FIRM /****PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY** |

**Date Filed**: **\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Reference No.: \_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Initial Renewal**

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| **Part I Personal Information:** |
| Name of Individual CPA/Firm/Partnership: | Cert. of Accreditation Number(for Renewal) |
| Complete Address of Principal Office:  |
| License Number: | Cell Number : | Email Address : |
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| **Correspondent Relationship with Foreign CPA/Accounting Firms, if any:** |
| Name of Foreign Firm | Name of Foreign Country | Nature and Extent of Relationship |
| **Changes in the Firm/Partnership from Last Registration:** |
| **Part II Acknowledgment:** |
| I HEREBY CERTIFY that the above information written by me are true and correct to the best of my knowledge and belief. I further authorize PRC and other agencies to investigate the authenticity of all the documents presented.I agree to the PRC Privacy Notice and give my consent to the collection and processing of my personal data in accordance thereto.  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Signature over printed name Date |
| **Part III Action Taken:** |
| **Registration Section:**(Verification of License) | **Legal Service – Hearing & Investigation Division**( Clearance of no derogatory record) |
| **Cash Section:**Amount: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_O.R. No. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Issued by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **Regulation Division:**Processed by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| **Reviewed by:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Chief, Regulation Division, Region: \_\_\_\_** |
| **ACTION BY THE BOARD OF ACCOUNTANCY****\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** **BOARD FOCAL PERSON**Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Assigned Accreditation No. (for Initial) \_\_\_\_\_\_\_\_ |

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| **PROCEDURE IN APPLYING ACCREDITATION OF INDIVIDUAL CPA / FIRM /****PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY** |

Step1. Secure Application Form at the Regulation Division of the nearest PRC Office or download at www.prc.gov.ph;

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Step 2. Proceed to Regulation Division processing window for evaluation and assessment;

Step 3. Proceed to Registration Section for verification of License/s;

Step 4. Proceed to Legal Service – Hearing and Investigation Division for clearance of no derogatory record;

 Step 5. Proceed to Cash Section for payment of the accreditation fee P1,500 for sole practitioner and P2,000 for Firm / Partnership;

 Step 6. Submit Application Form with all the required documents and official receipt to the Regulation Division designated window and

Step 7. Verify your application after \_\_\_\_\_ days from the time of submission.

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| **CHECKLIST OF REQUIREMENTS** |

**INITIAL : SOLE PRACTITIONER**

* Duly accomplished Application Form;
* Photocopy of valid Professional Identification Card (PIC);
* Duly signed Code of Good Governance of the Individual CPA;
* Duly signed Copy of internal quality review procedures;
* Picture of the principal office;
* Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05;
* Duly signed Ethical and technical standards required of the practice of public accountancy;

🖵 Sworn statement by the CPA; **(Please notarize and affix documentary stamp on the original copy)**

 *● has a meaningful participation in their respective internal quality review process;*

 *● has undergone adequate and effective training (from organizations duly accredited by the Board or by its duly authorized representatives) on all the current accounting and auditing standards, code of ethics, laws and their implementing rules and regulations, circulars, memoranda, their respective codes of good governance and other related documents that are required in the practice of public accountancy to ensure professional, ethical and technical standards;*

 *● is of good moral character;*

 *● he/she had not been found guilty by a competent court and/or administrative body of any case involving moral turpitude and/or unethical practices;*

 *● has at least three (3) years meaningful experience in any of the areas of public practice including taxation as defined in Section 4 Rule 4 of the IRR of R. A. 9298;*

🖵 CPA Integrity Pledge;

🖵 Detailed description of work;

🖵 Certificates of CPD units earned;

🖵 Payment of accreditation fee. (In Cash, Postal Money Order, Manager’s Check or Bank Draft payable to the Professional Regulation Commission);

* Original copy of authority to practice profession issued by employer, printed in the official letter head of the institution/agency (For Government Employee only)**;**
* Short Brown Envelope for the Certificate of Accreditation and
* Four (4) pcs. documentary stamps.

**RENEWAL : SOLE PRACTITIONER**

* Duly accomplished Application Form;
* Photocopy of the expired Certificate of Accreditation;
* Photocopy of valid Professional Identification Card (PIC);
* Certificates for CPD credit units earned;
* Picture of the principal office;
* Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05
* Payment of accreditation fee. (In Cash, Postal Money Order, Manager’s Check or Bank Draft payable to the Professional Regulation Commission);

🖵 Short Brown Envelope for the Certificate of Accreditation and

🖵 Two (2) pcs. documentary stamps.

**INITIAL : FIRM / PARTNERSHIP**

* Duly accomplished Application Form;
* Photocopy of valid Business Permit;
* Certificates of CPD credit units earned;
* Photocopy of valid PRC Identification Card (PIC) of all partners;
* Pictures of the principal office;
* Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05
* Duly signed Code of Good Governance of the Individual CPA;
* Duly signed Copy of internal quality review procedures;
* Picture of the principal office;
* Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05;
* Duly signed Ethical and technical standards required of the practice of public accountancy;

🖵 Sworn statement by the CPA; **(Please notarize and affix documentary stamp on the original copy)**

 *● has a meaningful participation in their respective internal quality review process;*

 *● has undergone adequate and effective training (from organizations duly accredited by the Board or by its duly authorized representatives) on all the current accounting and auditing standards, code of ethics, laws and their implementing rules and regulations, circulars, memoranda, their respective codes of good governance and other related documents that are required in the practice of public accountancy to ensure professional, ethical and technical standards;*

 *● is of good moral character;*

 *● he/she had not been found guilty by a competent court and/or administrative body of any case involving moral turpitude and/or unethical practices;*

 *● has at least three (3) years meaningful experience in any of the areas of public practice including taxation as defined in Section 4 Rule 4 of the IRR of R. A. 9298;*

* Authenticated copy of the Certificate of Registration issued by the SEC;
* Authenticated copy of current Articles of Partnership (Should correspond with the application form);
* Certified copy of the documents showing the correspondent relationship, membership or business dealings with foreign CPA firm(s), if any, including complete address & postal address, telephone number and facsimile numbers, e-mail address and website;

🖵 Sworn statement stating that: (Please notarize and affix documentary stamp to the original copy)

 a. the copy of the document showing the correspondent relationship membership, or business dealings with the foreign CPA is the faithful reproduction of its original copy;

b. the foreign CPA is not directly or indirectly(through the Filipino CPA) engaged in the practice of public accountancy in the Philippines, except the authorized foreign CPAs under Section 34 and 35 of R.A. No.9298; and

 c. the rights and obligation of the parties in specific terms.

🖵 Payment of accreditation fee.(In Cash, Postal Money Order, Manager’s Check or Bank Draft payable to the Professional Regulation Commission);

🖵 Short Brown Envelope for the Certificate of Accreditation and

🖵 Four (4) pcs. documentary stamps.

**RENEWAL: FIRM / PARTNERSHIP**

* Duly accomplished Application Form;
* Photocopy of expired Certificate of Accreditation;
* Photocopy of valid PRC Identification Card (PIC) of all partners;
* Photocopy of valid business permit;
* Certificates of CPD of Credit Units Earned;
* Authenticated copy of current Articles of Partnership issued by the SEC must be submitted in case of addition/withdrawal of partners;
* Pictures of Principal Office;
* Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05;

🖵 Those members, associates or correspondent firms of international CPA firms must submit the following for any change of correspondent foreign CPA firms, or change of information of the foreign CPA firm/s:

A. Certified copy of documents showing the correspondent relationship, membership, or business dealings with foreign CPA firm(s), if any, including complete address & postal address, telephone number facsimile number, e-mail address and website, and

B. Duly notarized sworn statement with metered documentary stamps, stating that:

b.1 the copy of the document showing the correspondent relationship, membership or business dealings with the foreign CPA, is the faithful reproduction of its original copy;

 b.2 the foreign CPA is not directly or indirectly (through the Filipino CPA) engaged in the practice of public accountancy in the Philippines except the authorized CPAs under Section 34 and 35, Article IV of RA No.

 9298, and

 b.3 the rights and obligations of the parties are in specific terms

🖵 Payment of prescribed fee in cash, postal money order, manager’s check or Bank draft payable to the Professional Regulation Commission – P2,000.00;

🖵 Short Brown Envelope for the Certificate of Accreditation;

🖵 One (1) set of paper fastener for the application;

🖵 Four (4) pcs. documentary stamp to be affixed to the Certificate of Registration;

**For government employees:**

* Original copy of authority to practice issued by employer printed in the official letter head of the institution / agency

**Note:**

1. Applications with incomplete documents will not be accepted. Documentary stamps are available at the PRC customer service counters in PRC Regional Offices.

2. Representative/s filing and claiming the Certificate of Accreditation on behalf of the professional must present an Authorization Letter and valid Identification Cards (IDs) of the professional and the representative.

3. Any discrepancy/ies or inconsistency/ies in documents submitted in support to the application shall be supported by an affidavit of discrepancy.