



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. 91
Series of 2019

**ENROLLING THE ADDITIONAL PARTNERS OF NAVARRO AMPER & CO.
IN THE PRACTICE OF PUBLIC ACCOUNTANCY**

WHEREAS, Article IV, Section 31 of Republic Act (R.A.) No. 9298, otherwise known as the "Philippine Accountancy Act of 2004", states that Certified Public Accountants (CPAs), firms and partnership of CPAs engaged in the practice of public accountancy, including partners and staff members thereof, shall be registered with the Commission and the Professional Regulatory Board of Accountancy (Board);

WHEREAS, Annex B of Board Resolution No. 71, Series of 2004, otherwise known as "The Rules and Regulations Implementing Republic Act No. 9298", provides for the rules and regulations on the accreditation of Individual CPAs, firms and partnerships of CPAs engaged in the practice of public accountancy;

WHEREAS, the Board issued Resolution No. 92, Series of 2016, entitled "Prescribing Revised Application Forms, Documentary Requirements, and New Fees for the Accreditation of Certified Public Accountants (CPAs) in a Public Practice xx", which provides for the new application forms, documentary requirements and fees in the accreditation of Individual CPAs, firms and partnerships in the practice of public accountancy;

WHEREAS, the Board issued Resolution No. 18 dated March 15, 2019 approving the renewal of the Certificate of Accreditation of **NAVARRO AMPER & CO.** for the practice of public accountancy;

WHEREAS, on October 3, 2019, **NAVARRO AMPER & CO.** filed its application to enroll **JESUS MARIA M. LAVA III** and **ELAINE ESPINOSA DE GUZMAN** as additional partners;

WHEREAS, upon review of the documents submitted in support of its application, the Board finds that the requirements for enrollment of additional partners in the practice of public accountancy as set forth in Board Resolutions No. 2004-71 and No. 2016-92 have been satisfactorily met.

NOW THEREFORE, by virtue of the powers vested in it by R.A. No. 9298, the Board **RESOLVES**, as it is hereby **RESOLVED**, to enroll the above-listed names as additional partners of **NAVARRO AMPER & CO.** in the practice of public accountancy. Upon approval hereof by the Commission, let its additional partners be added in the list of partners of **NAVARRO AMPER & CO.**

Done in the City of Manila this **26th** day of **November** 2019.



NOE G. QUINANOLA
Chairman



MARKO ROMEO L. FUENTES
Vice-Chairman



GLORIA T. BAYSA
Member



SAMUEL B. PADILLA
Member



ARLYN S. VILLANUEVA
Member



GERVACIO I. PIATOR
Member



THELMA S. CIUDADANO
Member

Attested by:



OMAIMAH E. GANDAMRA
OIC, PRB Secretariat Division

APPROVED:



TEOFILO S. PILANDO, JR.
Chairman



YOLANDA D. BEYES
Commissioner



JOSE Y. CUETO, JR.
Commissioner