



Republic of the Philippines  
Professional Regulation Commission  
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. **45**  
Series of 2020

**ENROLLING THE ADDITIONAL PARTNERS OF ACYATAN & 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 Professional Regulation Commission (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. 2 dated February 13, 2020 approving the renewal of the Certificate of Accreditation of **ACYATAN & CO.** for the practice of public accountancy;

**WHEREAS**, on December 7, 2020, **ACYATAN & CO.** filed its application to enroll **APRIL VALENCIA VILLANUEVA** and **ARIEL BULAR BALIDO** 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.

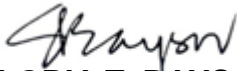
**NOW THEREFORE**, by virtue of the powers vested in it by R.A. No. 9298, the Board **RESOLVES**, as it is hereby **RESOLVED**, to enroll the above-listed names as additional partners of **ACYATAN & CO.** in the practice of public accountancy. Upon approval hereof by the Commission, let its additional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

Done in the City of Manila this **23<sup>rd</sup>** day of **December**, 2020.

  
**NOE G. QUIÑANOLA**  
Chairman



**THELMA S. CIUDADANO**  
Vice-Chairman



**GLORIA T. BAYSA**  
Member



**SAMUEL B. PADILLA**  
Member



**ARLYN S. VILLANUEVA**  
Member



**GERVACIO I. PIATOR**  
Member

**(VACANT)**  
Member

Attested by:



**OMAIMAH E. GANDAMRA**  
OIC, PRB Secretariat Division

**APPROVED:**



**TEOFILO S. PILANDO, JR.**  
Chairman



**YOLANDA D. REYES**  
Commissioner



**JOSE Y. CUETO, JR.**  
Commissioner