



Republic of the Philippines
Professional Regulation Commission
Manila



PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY

Resolution No. **02**
Series of 2021

RATIFICATION OF APPLICATIONS FOR THE ACCREDITATION OF INDIVIDUAL CERTIFIED PUBLIC ACCOUNTANTS (CPAs), FIRMS AND PARTNERSHIPS IN THE PRACTICE OF PUBLIC ACCOUNTANCY APPROVED BY THE BOARD FOCAL PERSON FOR THE MONTH OF NOVEMBER 2020

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. 22, Series of 2018, entitled “Streamlining the Procedures and Reducing the Documentary Requirements for the Accreditation of Certified Public Accountants (CPAs) in: a) Public Practice (Firms and Individuals); b) Education Practice (Accounting Teacher); and c) Commerce and Industry Practice”, reducing the documentary requirements for accreditation appearing in Resolution Nos. 2016-06 and 2016-92; and requiring submission of pictures of their principal office in lieu of actual office visitation and Quality Accreditation Checklist;

WHEREAS, the Board issued Resolution No. 22, Series of 2019, entitled “Designation of Accreditation Board Focal Persons”, which designates **THELMA S. CIUDADANO**, or in her absence, **ARLYN S. VILLANUEVA**, as the Board Focal Person to approve applications for the said accreditation;

WHEREAS, the Commission issued Memorandum Order No. 04, Series of 2016 on the “Streamlining of Procedures in the Preparation of Board and Commission Resolutions and other Official Issuances involving Policy Decisions and Directives; Actions and/or Decisions on Applications for the Licensure Examination, Registration without Examination, Issuance of Certificates of Accreditation, Certificates of Compliance (COCs), Certificates of Authority to Operate, Certificates of Registration of Corporations and Partnerships for the Practice of Profession and other Similar Applications”, which provides that all applications approved by the Board Focal Person shall be subsequently ratified by the Board and the Commission through a Resolution issued for the purpose;

WHEREAS, the following applications for the Accreditation as Individual CPAs, Firms and Partnerships in the practice of public accountancy have been approved by either of the said Board Focal Persons for the month of November 2020:

	ACC. NO.	NAME	VALIDITY
1	1913	MARILOU PADUA ORTIZ	Oct. 1, 2023
2	1375	ANALYNDA M. BENZON	Oct. 25, 2023

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(MARILOU PADUA ORTIZ- ISRAEL GAMBOA DOMINGO)

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3	1517	OSMUNDO FERNANDO SALONGA, JR.	Oct. 26, 2023
4	0224	REYES KING AND ASSOCIATES	Dec. 19, 2023
5	2844	MOISES MACASIEB VISPERAS, JR.	Aug. 7, 2024
6	6542	VENSIM JOHN GUTIERREZ VISPERAS	Feb. 22, 2024
7	0759	FRIVALDO FRIAS OROCEO	Aug. 21, 2023
8	5561	ARLYN MIGUEL DOMINGO	Nov. 13, 2023
9	6740	ADRIAN ALLO CEDEÑO	Dec. 11, 2023
10	7038	JASON LOPEZ MORAN	July 14, 2023
11	7646	CARLO ANGELO CANCIO NICOLAS	June 2, 2023
12	1934	ARACELI IMBUIDO RODRIGO	Dec. 4, 2023
13	7788	AMANDO BESORIO VICTORIO, JR.	Dec. 23, 2023
14	0249	MG MADRID & COMPANY	Jan. 29, 2024
15	1717	FEDELITO ESGUERRA FELICIANO	Nov. 25, 2023
16	5191	ERLINDA G. DATU	Aug. 24, 2023
17	0727	FLORIVEL M. DE JESUS	Jan. 29, 2024
18	9107	PATRICIA LYZETTE CRUZ TOLENTINO	July 5, 2023
19	9108	JOAN MAGDARAOG LIM	Aug. 27, 2023
20	9109	MARCO DELA CRUZ ANDAYA	May 4, 2023
21	8337	GETTY REAGAN EBARLE DY	Feb. 9, 2024
22	7215	JUSTINE REJAS DAGUPLO	Apr. 15, 2023
23	7636	MELANIE MARANGA LIM	Apr. 30, 2023
24	1415	BELLA FLOR CABRAS PASTORIZA	June 10, 2023
25	5557	RUBEN BLONES CIA	Aug. 22, 2023
26	7536	IRENE LACAY PERDIDO	July 22, 2023
27	1067	TERESITA LUCERO ROMERO	Sept. 15, 2023
28	1691	BERNARDO PARDILLO SOLON	Nov. 4, 2023
29	9110	ANTONIO D. CABALLES, JR.	May 25, 2023
30	5734	DINDO EÑONA NAMORO	Oct. 16, 2023
31	7768	GIL JOSE SAGARA SARTE	Sept. 1, 2023
32	6658	MANOLITO DIMAANO MENDOZA	Apr. 5, 2023
33	1718	GERONIMA T. CABUYAO-ZAULDA	Sept. 30, 2023
34	0595	ANTONIO AUSTRIA MARTIN	June 15, 2023
35	6204	LAVINO ZIPAGAN ADTANI	Jan. 29, 2024
36	8498	KEVIN MONSERATE AUDITOR	Jan. 24, 2024
37	7931	FRANK ROSS GENE AQUINO BATALON	Dec. 10, 2023

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38	2255	ROSANNA MALINAO LUSTRE	May 4, 2023
39	8025	FARRAH ERICA DE LEON QUILA	Oct. 12, 2023
40	8281	AIZZA KAZANDRA VALENCIA CARLET	Feb. 23, 2024
41	8043	RYAN PAUL SIMANGAN AQUINO	Dec. 10, 2023
42	8007	KISHINE ABRISE PADIOS	July 21, 2023
43	1553	POY FON (BENSON NG) T. NG	Feb. 17, 2023
44	2651	JOSEFINA ALCARAZ LOMBOY	Jan. 19, 2024
45	4480	JERRILYN ENRIQUEZ ASILO-GATLA	Sept. 27, 2023
46	2389	ANNALIZA BARABAT MACHATE	Jan. 10, 2023
47	8371	GAY MARCH BORROMEO LOZADA	Mar. 3, 2024
48	7622	HERBERT MENDOZA LANIP	Mar. 13, 2023
49	3793	JOSE REALIN MARTINEZ, JR.	Sept. 7, 2023
50	6682	CAEZAR MORALES NICOLAS	Sept. 30, 2023
51	0830	ROBERTO TIBAY OLETA	Mar. 23, 2023
52	7722	GERARDO MACASAQUIT MELEGRITO	May 21, 2023
53	6690	FIDEL B. DEL ROSARIO, JR.	Apr. 16, 2023
54	7524	AILEEN DILAG ROLDAN	Oct. 12, 2023
55	2299	ANNABELLE L. SIA	Oct. 16, 2023
56	2417	RIZALITO LIGASA DONIO	Jan. 31, 2023
57	0562	ESTER PASCUAL CLARETE	Mar. 18, 2024
58	5954	BELEN CAPARAZ ESTEBAN	Nov. 30, 2023
59	0077	AMORSOLO SABAS NIEVA	Feb. 12, 2024
60	2883	VALENBERT CAYOWET JUAN	Feb. 14, 2024
61	7046	BEVERLYN J. REMPIS	Sept. 24, 2023
62	5346	DIVINE LOVE BOTE BASILIO	May 10, 2023
63	6766	GUILLERMA GUEVARRA MIRANDA	Aug. 23, 2023
64	2524	RUDY FONTANILLA SOMBRITO	July 16, 2023
65	4930	TAGNIA, ORTEGA & PARTNERS	Sept. 10, 2023
66	9111	JONATHAN ALATA FONTANILLA	May 12, 2023
67	9112	DANILO DELA CRUZ BATALLER, JR.	Apr. 11, 2023
68	9113	DOMINADOR TORRES TORRES III	Oct. 28, 2023
69	6736	RACHEL FALOLO FAGYAN	Mar. 31, 2023
70	4414	JULIETA L. DELFINO	Oct. 1, 2023
71	1750	ARTURO N. INTING	Mar. 11, 2023
72	4537	MARIA TERESA REMOLANO ARMADA	Nov. 9, 2023
73	5045	REY LIM CABUNGAG	Oct. 17, 2023
74	4570	IRENE P. LAO TO	Oct. 20, 2023

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75	9114	JON ALPHONZ BOMBAES ADJIJIL	Oct. 17, 2023
76	9115	SHERYL MEDROSO BASCUÑA	Mar. 23, 2023
77	0831	CABALLERO-LACSA & CO.	Nov. 10, 2023
78	0163	DANAC & ASSOCIATES	Aug. 30, 2023
79	5626	JEROME DOLOR VALDEZ	Sept. 12, 2023
80	4198	ALFRED UY EISMA	July 15, 2023
81	5103	BENEDICT BUENAVISTA BOMBAES	Apr. 24, 2023
82	1611	HERMINIA OCTVO BARIAS	Oct. 23, 2023
83	7076	EDWARD ANGELES ISIP	June 15, 2023
84	5326	RACHEL ROSETTE ESTUART SILVA	Jan. 19, 2024
85	3652	IMELDA ESGUERRA LIWANAG	July 25, 2023
86	1792	NARCISA L. MONTANO	Oct. 29, 2023
87	7388	HAZEL GRACE DOMINGO CALUYA	Aug. 13, 2023
88	1063	REDENTOR MEDINA GAFFUD	Nov. 8, 2023
89	7811	RON JAY MENDOZA HIZON	Dec.18, 2023
90	4940	ALFRED LINDON FORONDA BERBANO	Mar. 26, 2023
91	7562	JENNILYN ALAMAG HODREAL	Dec. 13, 2023
92	0681	ARMANDO TADEO FERNANDO	Apr. 18, 2024
93	1666	CESAR REYES GO	Nov. 14, 2023
94	0978	LELANI MARTINEZ SANCHEZ	June 11, 2023
95	2197	AMABEL TORRES TORRES	May 7, 2023
96	6872	ANTIA ANGTUACO YU-SANCHEZ	Apr. 18, 2023
97	6632	JOANA MARIE MERCADO BALIGOD	Oct. 6, 2023
98	8033	OSCAR IAN ORFINADA DEANG, JR.	Feb. 5, 2023
99	4894	CHRISTINE MALICSE GONZALES	Oct. 14, 2023
100	3733	RONALDO JARDINIANO CABAÑEROS	Feb. 5, 2024
101	1467	SOLITA TIONGSON VELASQUEZ	Dec. 31, 2023
102	4501	FE LANGCAUON NATIVIDAD	Oct. 13, 2023
103	0742	MA. ROSARIO R. BRIONES-MANALANG	Oct. 30, 2023
104	7352	CAMILLE ANN CABIGAS ANDAL	Nov. 23, 2023
105	1531	JACKQUI REYES MORENO	Dec. 2, 2023
106	6852	TIMOTEO TARAY BATINGAL	May 21, 2023
107	4629	RAM FLORES CAPAHI	July 8, 2023
108	9116	VERDE AND CO.	Sept. 10, 2023
109	9118	MA. REGIN BACANI TUAÑO	June 19, 2023
110	9119	AGNES JADE ORBACEDO ACLAN	Aug. 21, 2023
111	9120	RAQUEL LASERNA LAYSON	Sept. 26, 2023

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112	9117	BANOAR RAPUET ABRATIQUE	Mar. 25, 2023
113	4166	ASUNCION CUYASEN BENCILA	Oct. 23, 2023
114	5595	ANGELES LEYSON ABECIA	Oct. 17, 2023
115	5961	CHEILO AMIT MALAZARTE	Oct. 22, 2023
116	4630	DONDE RELITA SALAZAR	May 11, 2023
117	7465	GLORIA OLAYVAR MEJOR	Oct. 4, 2023
118	6720	LENIE T. LACAP-DOROMAL	Dec. 21, 2023
119	1761	ARSENIO BAGOY SUMAMPONG	Dec. 18, 2023
120	5723	MARICEL VALERIO CANLAS	June 2, 2023
121	0231	CRISANTA GALANG-DIZON	Dec. 27, 2023
122	1267	RONALDO MONTENEGRO GRUYAL	June 16, 2023
123	2710	LLIM, LIM & CO.	Feb. 11, 2023
124	7741	KRIS JEFFERSON PAGUIO DIMALANTA	May 9, 2023
125	7082	EDWARD SALINAS YU	Nov. 5, 2023
126	3945	CELESTE G. PULONAN	June 28, 2023
127	1434	ERLINDA CONCEPCION SAN ESTEBAN	Apr. 23, 2023
128	7146	ALAN ABLITER SALVADOR	Nov. 21, 2023
129	5016	NOLI GECOMO VALERA	Aug. 8, 2023
130	7891	ERIC JERUSALEM MAGCALE	Nov. 14, 2023
131	1672	AVELINO DE LOS SANTOS BELTRAN	Nov. 20, 2023
132	3804	VENERANDA I. REYES – GERONA	Nov. 14, 2023
133	6318	ALVIN ALEX CONCEPCION	Nov. 28, 2023
134	6818	JEANEFER BALA REYES	May 18, 2023
135	4971	EVANGELINE PASCUAL DEL ROSARIO	July 5, 2023
136	6868	JUVY Y. LIM	May 1, 2023
137	4972	IRISH ASUNCION MENGUITO	Nov. 29, 2023
138	4858	MA. TERESA B. CEREZO	Dec. 6, 2023
139	9121	IVY JESKA PERCIANO AGUSTIN	Oct. 7, 2023
140	9122	LERMA EDITHA LINA LORECHE	June 2, 2023
141	9123	ROCHELLE ANN DEL ROSARIO SORIA	Feb. 15, 2023
142	9124	THELMA AGUILAR BALADING	Jan. 22, 2023
143	9125	MAYBELLE FONTANILLA FIRME	Jan. 15, 2023
144	9126	JOSSEL CRUTO TIGCAL	Dec. 9, 2023
145	9127	FRUCTUOSA FRAGO LEE	Aug. 23, 2023
146	9128	ARVIC SANGAT MENDOZA	July 11, 2023
147	9129	HANNAH KASSANDRA NEPOMUCENO PADOR	Feb. 13, 2023
148	9130	CHLOE ANNE OCAMPO NATIVIDAD	Nov. 5, 2023

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149	9131	NOLASCO, LAZARO AND CO.	Nov. 15, 2023
150	9132	NESTOR ORMIDO MAGHUYOP	Apr. 15, 2023
151	6674	INTO-OPAMIN & COMPANY	Dec. 19, 2023
152	0353	FABIAN & ASSOCIATES	Dec. 7, 2023
153	5848	VIRGINIA REYES ESPINA	Oct. 30, 2023
154	7467	VENERANDO LANQUINO COBRADO, JR.	Dec. 8, 2023
155	5520	BEMALYN DE CASTRO CATUBURAN	Dec. 22, 2023
156	6723	PLINIA BRABANTE MANUGAS	Aug. 17, 2023
157	2586	MICHAEL CENIZA HERMOSADA	Feb. 22, 2024
158	4392	MARK VIRGIL TORBISO LOFRANCO	June 29, 2023
159	7871	MELODY JOY MIASCO CAJES	Oct. 1, 2023
160	0411	CARMEN DELOS REYES LORENZO	Dec. 3, 2023
161	4875	ERLINDA T. TANTOCO	Oct. 22, 2023
162	2467	ISRAEL GAMBOA DOMINGO	Dec. 20, 2023

WHEREAS, upon review of the documents submitted in support of their respective applications, the Board finds that the requirements for accreditation of Individual CPAs, Firms and Partnership in the practice of public accountancy as set forth in the abovementioned Board Resolutions 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 ratify the aforementioned applications that have been approved by the appointed or designated Board Focal Person pursuant to existing rules and policies thereon.

This Resolution shall take effect upon approval.

Done in the City of Manila this **7th** day of **January** 2021.




NOE G. QUIÑANOLA
Chairman



THELMA S. CIUDADANO
Vice-Chairman



GLORIA T. BAYSA
Member



SAMUEL B. PADILLA
Member

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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