



Republic of the Philippines  
Professional Regulation Commission  
Manila



**PROFESSIONAL REGULATORY BOARD OF ACCOUNTANCY**

Resolution No. **27**  
Series of 2021

**ENROLLING THE ADDITIONAL PARTNER OF LAYUG, REAÑO AND ASSOCIATES  
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 Regulatory Board of Accountancy (Board) and the Professional Regulation Commission (Commission);

**WHEREAS**, Annex B of Board Resolution No. 71 (s. 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 (s. 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. 40 (s. 2020) approving the renewal of the Certificate of Accreditation of **LAYUG, REAÑO AND ASSOCIATES** for the practice of public accountancy;

**WHEREAS**, on July 19, 2021, **LAYUG, REAÑO AND ASSOCIATES** filed its application to enroll **EMELITA CAPADOCIA BASAN** as additional partner;

**WHEREAS**, upon review of the documents submitted in support of its application, the Board finds that the requirements for the enrollment of additional partners in the practice of public accountancy as set forth in Board Resolution Nos. 71 (s. 2004) and 92 (s. 2016) 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 **EMELITA CAPADOCIA BASAN** as additional partner of **LAYUG, REAÑO AND ASSOCIATES** in the practice of public accountancy. Upon approval hereof by the Commission, let its additional partner be added in the list of partners of **LAYUG, REAÑO AND ASSOCIATES**.

Done in the City of Manila this **2<sup>nd</sup>** day of **August**, 2021.

**NOE G. QUIÑANOLA**  
Chairman

  
**THELMA S. CIUDADANO**  
Vice Chairman

  
**ARLYN S. VILLANUEVA**  
Member

  
**SAMUEL B. PADILLA**  
Member

  
**GERVACIO I. PIATOR**  
Member

  
**GLORIA T. BAYSA**  
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