



Professional Regulation Commission

ACCREDITATION OF INDIVIDUAL CPA / FIRM /
PARTNERSHIP OF CPAs IN THE PRACTICE OF PUBLIC ACCOUNTANCY

☐ Initial

☐ Renewal

Date Filed: _____

Reference No.: _____

Part I Personal Information:

Name of Individual CPA/Firm/Partnership:	Cert. of Accreditation Number (for Renewal)
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Complete Address of Principal Office: _____

Tel 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 _____ _____ _____
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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. _____ Signature of Applicant	_____ Date:	SUBSCRIBED AND SWORN to before me this _____ day of _____ 20 ____ at _____, affiant Applicant exhibited to me his/her valid government issued ID _____ issued at _____ on _____. _____ (Notary Public)
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Part III Action Taken:

Registration Section: (Verification of License)	Legal Section: (Clearance of no derogatory record)
Cash Section: Amount: _____ O.R. No. _____ Date _____ Issued by: _____	Accreditation and Compliance Section: Processed by: _____ Date: _____

Reviewed by: _____

Chief, Regulation Division

ACTION BY THE BOARD OF ACCOUNTANCY

☐ Approved

☐ Disapproved

Board's Focal Person

Date: _____ Assigned Accreditation No (for Initial): _____

PROCEDURE

- Step 1. Secure three (3) copies Application Form at the Accreditation and Compliance Section counter (Window 2 or download at www.prc.gov.ph)
- Step 2. Fill-out Application Form
- Step 3. Present the filled-out Application Form to Accreditation and Compliance Section processing window for evaluation and assessment.
- Step 4. Proceed to Registration Section for verification of License and Legal Section for notarization of application form and to secure clearance of no derogatory record.
- Step 5. Proceed to Cash Section to pay the prescribed fee of P1,500.00 for sole practitioner and P2,000.00 for Firm /Partnership.
- Step 6. Submit two (2) copies of Application Form and one copy of supporting documents and copy of the official receipt to the Accreditation and Compliance Section designated window (one copy of the application form shall be the receiving copy).
- Step 7. Verify your application after 30 days from the time of submission by calling 310-1048 (Accreditation and Compliance Section)

CHECKLIST OF REQUIREMENTS(Original and Photocopy)

INITIAL : SOLE PRACTITIONER

- ☐ Duly accomplished and notarized Application Form (**with documentary stamp affixed in the original copy**);
- ☐ Photo copy of valid PRC ID;
- ☐ Duly signed Code of Good Governance of the Individual CPA;
- ☐ Duly signed Copy of internal quality review procedures of the individual CPA;
- ☐ Duly signed Ethical and technical standards required of the practice of public accountancy of the individual CPA;
- ☐ Sworn statement by the CPA, (**Please notarize and affix documentary stamp in 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;
- ☐ CPD Certificate/s;
- ☐ Detailed description of work;
- ☐ Pictures of 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) – P1,500.00;
- ☐ 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
- ☐ Set of documentary stamps.

RENEWAL : SOLE PRACTITIONER

- ☐ Duly accomplished and notarized Application Form (**with documentary stamp affixed in the original copy**);
- ☐ Photocopy of the expired Certificate of Accreditation;
- ☐ Photocopy of valid PRC ID;
- ☐ CPD Certificates;
- ☐ Pictures of Principal Office;
- ☐ Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05;
- ☐ Payment of prescribed fee (In Cash, Postal Money Order, Manager's Check or Bank Draft payable to the Professional Regulation Commission) – P1,500.00;
- ☐ Short Brown Envelope for the Certificate of Accreditation; and
- ☐ Set of documentary stamps

INITIAL : FIRM / PARTNERSHIP

- ☐ Duly accomplished and notarized Application Form (**with documentary stamp affixed in the original copy**)
- ☐ Photocopy of valid Business Permit
- ☐ Photocopy of CPA's Board Certificates of partners and staff members
- ☐ Photocopy of valid PRC IDs of partners and staff members
- ☐ Code of Good Governance of CPA's Firm or Partnerships (*signed by the managing partner*)
- ☐ Copy of internal quality review procedures being implemented to ensure compliance with the professional ethical and technical standards required of the practice of public accountancy signed by the managing partner
- ☐ Sworn statement by the managing partner stating that all partners and staff members:
(**Please notarize and affix metered documentary stamp to the original copy**)
 - a. had a meaningful participation of their internal quality review process;
 - b. had 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;
 - c. are all of good moral character;
 - * d. they had not been found guilty by a competent court and/or administrative body of any case involving moral turpitude and/or unethical practices and that neither any of them is a defendant in any case of similar nature pending before any competent court and/or administrative agencies;
 - e. all partners had at least three (3) years meaningful experience in public practice including taxation as defined in Section 4 Rule 4 of the IRR
- ☐ CPD Certificate/s
- ☐ Pictures of Principal Office
- ☐ Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05
- ☐ Detailed description of work experience of all the partners of the Partnership (data should include name of the firm partnership, position, duties and responsibilities, and date admitted to the partnership).
- ☐ Authenticate copy of the Certificate of Registration issued by the SEC
- ☐ Authenticate copy of current Articles of Partnership
- ☐ Authenticate 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: (**affix documentary stamp in 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;
 - c. the rights and obligation of the parties 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 Registration
- ☐ One (1) set of paper fastener for the application
- ☐ One set of metered documentary stamp be affixed to the Certificate of Registration

For government employees only:

- ☐ Original copy of authority to practice profession issued by employer, printed in the official letter head of the institution/agency

* If any of the partners or staff members of the firm/partnership is a defendant in a case of such nature, the applicant firm/partnership shall attach to the application for accreditation, a sworn statement by the managing partner stating that the aforementioned defendant has a valid and material defense and specify them as such accordingly in the sworn statement for the information and consideration by the Board and the Commission.

RENEWAL: FIRM / PARTNERSHIP

[] Duly accomplished and notarized Application Form (with documentary stamp affixed in the original copy)

- [] Photocopy of expired Certificate of Accreditation
- [] Photocopy of valid PRC IDs of all partners and staff members
- [] Photocopy valid business permit
- [] CPD Certificate/s
- [] Authenticate copy of current Articles of Partnership issued by the SEC must be submitted in case of addition/withdrawal of partner/s
- [] Pictures of Principal Office
- [] Duly accomplished Quality Accreditation Checklist prescribed in Board Resolution No. 2016-05
- [] Those which are member, associated, 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 numbers, 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 Sections 34 and 35, Article IV of R.A. 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
- [] One (1) set of metered 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 a 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 discrepancy.