

PRESCRIBING THE NEW LIST OF DOCUMENTS IN SUPPORT OF THE REQUIREMENTS FOR RENEWAL OF ACCREDITATION OF INDIVIDUAL CPAS/PARTNERSHIPS OF CPAS ENGAGED IN THE PRACTICE OF PUBLIC ACCOU...

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WHEREAS, the Board issued Resolution No. 71, Series of 2004, known as the Rules and Regulations Implementing Republic Act No. 9298, otherwise known as the “Philippine Accountancy Act of 2004”, Annex “B” of the “Rules and Regulations Implementing Section 31, Article IV of Republic Act 9298 otherwise known as the “Philippine Accountancy Act of 2004” covering the Accreditation of Individual CPAs and Partnerships of CPAs engage in the practice of public accountancy;

WHEREAS, the Certificate of Registration issued to individual CPAs/partnerships to engage in the practice of public accountancy is required to be renewed every three (3) years; however, the list of documents in support of the requirements for the renewal of accreditation was not mentioned in the said resolution;

WHEREAS, the Board finds it irrelevant for the applicant to submit all the same documents all over again, holding that they have already met the qualifications set forth in the aforementioned resolution and that the Certificate of Registration has already been issued thereto to engage in the practice of public accountancy;

NOW, THEREFORE, the Board RESOLVES, as it is hereby RESOLVED, to amend ANNEX “B” of Board Res. No. 71, Series of 2004 by prescribing the new list of documents in support of the application for the renewal of accreditation of Individual CPAs and partnerships to engage in the practice of public accountancy.

The new list of documents shall include, but not limited to, the following:

1. Duly accomplished BACC Form No. 02 in three (3) copies and duly notarized with metered documentary stamps in the original copy,
2. Photocopy of expired Certificate of Registration to practice public accountancy,
3. Payment of prescribed registration fee in cash, postal money order, manager’s check, or bank draft payable to the Professional Regulation Commission,
4. Photocopy of current professional identification card/s of individual CPA and partners for partnerships,
5. Certified copies of all present business permits, current professional tax receipts (PTR) of CPAs issued by the local and/or national government,
6. Certification of Continuing Professional Education (CPE) Units Earned from accredited CPE Providers issued by the Philippine Institute of Certified Public Accountants through the PICPA CPE Council

or

Certificate(s) of Attendance or other proofs of meaningful participation in other CPE Programs as approved by the

PRC CPE Council upon recommendation of the PICPA CPE Council

of

the individual CPA and its CPA staff members and all the partners and staff member(s) of the partnerships and CPA staff members for the immediate past three years provided that a minimum of 15 CPE units shall be earned in each year prior to renewal of accreditation.

2007

Minimum of 40 CPE credit units earned for the past immediate three years which shall include:

15 CPE credit units on Updates on Philippine Financial Reporting Standards (PFRS) including Interpretations thereof,

10 CPE credit units on Updates on Philippine Standards on Auditing (PSA)

4 CPE credit units on Taxation,

4 CPE credit units on Professional Ethics, and

7 CPE credit units on relevant laws recently issued affecting business including recent SRC rulings, or other subject areas relevant to the practice of accountancy or as provided for in the IRR to R.A. 9298 Annex C[*].

2008

& Minimum of 60 CPE credit units earned for the past thereafter immediate three years which shall include:

15 CPE credit units on Updates on Philippine Financial Reporting Standards (PFRS) including Interpretations thereof,

10 CPE credit units on Updates on Philippine Standards on Auditing (PSA)

4 CPE credit units on Taxation,

4 CPE credit units on Professional Ethics, and

27 CPE credit units relevant laws recently issues affecting business including recent SRC rulings, or on other subject areas relevant to the practice of accountancy or as provided for in the IRR to R.A.9298 Annex C.

7. Photocopy of current NBI Clearance for the individual CPA and the partners of the partnerships,

8. In case of addition/withdrawal of partner/s, a certified copy of current Articles of Partnership issued by the SEC must be submitted,

9. Those which are member, associated, or correspondent firms of international CPA firms must submit the following for any change of correspondent foreign CPA firm/s, 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 and 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.

This Resolution shall take effect after fifteen (15) days following the full and complete publication thereof in the Official Gazette or any newspaper of general circulation in the Philippines.

Let copy hereof be furnished to the PRC Regional Offices and PICPA, Inc. for dissemination to all concerned.

Adopted: 01 Feb. 2007

(SGD.) EUGENE T. MATEO
Chairman

(SGD.) JOHN S. BALA
Vice-Chairman

(SGD.) SOLITA V. DELANTAR
Member

(SGD.) MA. ELENITA B. CABRERA
Member

(SGD.) LUCILA C. TARRIELA
Member

ATTESTED BY:

(SGD.) CARLOS G. A;MELOR
Secretary
Professional Regulatory Boards

APPROVED:

(SGD.) LEONOR TRIPON-ROSE
Chairperson

(SGD.) AVELINA A. DE LA REA
Commissioner

(SGD.) RENATO B. VALDECANTOS
Commissioner

[*]Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.

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