

APPLICATION FOR INCLUSION IN THE LIST OF ACCREDITED/SELECTED EXTERNAL AUDITORS - AUDITING FIRM

Please put a check mark (✓) inside the appropriate box

Type of Application

Initial

Renewal

Applying for

Category A

Category B

Category C

In the List of

SEC

BSP

IC

Applicant Details

Name of Firm: _____ SEC Certificate of Registration No. _____

Business Address: _____

Telephone No.: _____ Fax No.: _____ E-mail Address: _____

BOA Accreditation No.: _____ Date Granted: _____ Expiration Date: _____

Information on Currently Employed Auditors and Signing Partner/s:

Full Name	Position	CPA Certificate/ License No.	Accreditation Number and Status of Accreditation		
			SEC*	BSP	IC

* Indicate whether under Group A, B or C

[Use separate sheet of paper if the space provided is not enough. The separate sheet of paper should be signed under oath.]

Affiliated Foreign CPA/Auditing Firm (if any)

Name of Foreign Firm	Country	Nature and Extent of Relationship

[Use separate sheet of paper if the space provided is not enough. The separate sheet of paper should be signed under oath.]

Accompanying documents

- Copy of a valid Board of Accountancy (BOA) Certificate of Accreditation, with attachment listing the name of qualified partner/s of the firm
- Copy of Quality Assurance Manual or Amended Quality Assurance Manual (if any)
- Duly accomplished audit client profile (Please see prescribed form attached)
[For Initial Application, kindly provide a complete List of Clients (previous and current). For Renewal Application, kindly provide a complete List of Clients for the last five (5) years. Please attach a notarized separate sheet if the space provided is insufficient.]

Declaration

1. The firm is in compliance with all the qualifications requirements.
2. The firm has established adequate quality assurance procedures, such as consultation policies and stringent quality control, to ensure full compliance with the accounting and regulatory requirements.
3. Partners, associates, auditor-in-charge of the audit firm or any member of their immediate family within the second degree of consanguinity or affinity do not have direct or indirect financial interest in the BSP Supervised Financial Institutions (BSFIs).
4. The audit firm does not have outstanding loans or any credit accommodations (except credit card obligations which are normally available to other credit card holders and fully secured auto and housing loans that are not past due) with the BSFI.
5. The Chief Executive Officer or Chief Financial Officer or its equivalent rank in the BSFI was not previously employed by the audit firm in any capacity during the one-year preceding the date of the initiation of the audit.
6. Partners, associates, or auditor-in-charge of the audit firm were not an officer or director of the BSFI or its subsidiaries and affiliates during the one-year preceding the date of the initiation of the audit.
7. That the Firm shall maintain its working papers for at least ten (10) years to support the conclusions in the audit report and make them available to the financial sector regulators' authorized representative/s when required to do so.
8. That the firm, duly represented by the understand, authorize the SEC to process, share and obtain data/information from the BSP and IC relative to the application for inclusion in the List

of Accredited/Selected External Auditors, which shall not constitute a breach of data privacy pursuant to Data Privacy Act of 2012.

9. That the firm adheres to the requirements of the Code of Ethics for Professional Accountants in the Philippines.
10. That the firm, duly represented by the undersigned, certify that, to the best of my knowledge, the particulars given in this application and all accompanying documents are true and correct.
11. As managing partner, I certify that all communication regarding the firm's application for accreditation may be sent or transmitted by the SEC through electronic mail (e-mail) address and shall be considered as official transmittal by the SEC pursuant to e-Commerce Act of 2000.

**For non-BSP applicants, items 3 to 6 are no longer applicable*

Managing Partner signature over printed name

SUBSCRIBED and sworn to before me this _____ day of _____, affiant exhibiting to me his/her (valid identification document/s) No. _____, issued at _____ on _____.

Notary Public

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Series of

