



**REPUBLIC OF THE PHILIPPINES
COOPERATIVE DEVELOPMENT AUTHORITY**

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PUBLIC ADVISORY

All Cooperative External Auditors (CEAs) accredited with the Authority and those interested to be accredited as Cooperative External Auditors are hereby advised to be guided by the Memorandum Circular No. 2019-10, Series of 2019 entitled ***“Revised Guidelines on the Accreditation of Cooperative External Auditors”***.

The said Memorandum Circular had passed through series of public consultations

All Accredited CEAs shall comply with the provisions of this Guidelines. Any violation on the provisions of the said Guidelines shall be subject to the sanctions enumerated therein after due notice and hearing.

This Guidelines is effective on September 4, 2019.

For guidance and information of all concerned.
(<http://cda.gov.ph/images/Issuances/MCs/MC2019-10-Rev-Guidelines-Accreditation-CEA.pdf>)