



COOPERATIVE DEVELOPMENT AUTHORITY
ACCREDITED COOPERATIVE EXTERNAL AUDITOR
As of January 2021
 Firm

| NO. | REGION | NAME OF AUDIT FIRM | ADDRESS | CEA NO. | EFFECTIVITY |
|-----|--------|---|--|---------|---------------------------------------|
| 1 | NCR | Felicidad B. Diva & Co., CPAs | Taytay, Rizal | 001-AF | September 11, 2019-September 10, 2022 |
| 2 | NCR | Castaneda and Associates, CPAs | Kanlaon St., Mandaluyong City | 002-AF | November 27, 2019 - November 26, 2022 |
| 3 | NCR | Dan C. Banas & Co., CPAs | Irasan St., Parañaque City | 006-AF | June 19, 2018-June 18, 2021 |
| 4 | NCR | Velasco Punzalan & Co., CPAs (Formerly Velasco Aguirre & Co., CPAs) | Pio del Pilar, Makati City | 019-AF | December 17, 2019 - December 16, 2022 |
| 5 | NCR | Mangay-Ayam, Lim & Co., CPAs | Brgy. Pio del Pilar, Makati City | 020-AF | July 8, 2020 - July 7, 2023 |
| 6 | NCR | Rodriguez, Britanico & Co., CPAs | Roxas Blvd., cor. Russel St., Pasay City | 24-AF | May 15, 2018-May 14, 2021 |
| 7 | NCR | Reyes Tacandong & Co | Paseo de Roxas, Makati City | 025-AF | April 6, 2020 - April 5, 2023 |
| 8 | NCR | Constantino Guadalquivir & Co. | Salcedo village, Makati City | 035-AF | January 25, 2019 - January 24, 2022 |
| 9 | NCR | Banaria, Banaria & Co | South Triangle, Diliman, Quezon City | 037-AF | March 31, 2020 - March 30, 2023 |
| 10 | NCR | Sycip, Gorres, Velayo & Co. | Ayala Avenue, Makati City | 054-AF | June 24, 2020 - June 25, 2023 |
| 11 | NCR | Mendoza Querido & Company | Salcedo Village, Makati City | 055-AF | May 21, 2019 - May 20, 2022 |
| 12 | NCR | R. G. Manabat & Co., (formerly Manabat Sanagustin & Co.CPAs) | Ayala Ave., Makati City | 056-AF | April 6, 2020 - April 5, 2023 |
| 13 | NCR | Diaz Murillo Dalupan and Company | Legaspi Village, Makati City | 060-AF | January 23, 2018-January 22, 2021 |
| 14 | NCR | Roxas Cruz Tagle and Co. | Ayala Avenue, Makati City | 062-AF | March 31, 2020 - March 30, 2023 |
| 15 | NCR | Datiles Casado and Associates, CPAs, Co., | Barangka Ilaya, Mandaluyong City | 063-AF | January 23, 2018-January 22, 2021 |
| 16 | NCR | Aquino, Mata Calica & Associates | Salcedo Village, Makati City | 075-AF | March 20, 2018-March 19, 2021 |
| 17 | NCR | GHPilar and Partners, CPAs (formerly Dungog and Associates) | Legaspi Village, Makati City | 84-AF | January 25, 2019 - January 24, 2022 |
| 18 | NCR | Isla Lipana & Co. | Paseo de Roxas, 1226, Makati City | 104-AF | April 15, 2018-April 14, 2021 |
| 19 | NCR | Navarro Amper & Company | Bonifacio Global City, Taguig City | 106-AF | June 19, 2018-June 18, 2021 |
| 20 | NCR | Grajo and Associates | Pasig City, Metro Manila | 107-AF | November 27, 2019 - November 26, 2022 |
| 21 | NCR | Carmencita O. Garcia & Partners | Legaspi Village, Makati City | 108-AF | December 18, 2018-December 17, 2021 |
| 22 | NCR | Dela Roca & Associates | Greenhills, San Juan City | 111-AF | April 22, 2019-April 21, 2022 |
| 23 | NCR | Ramos Mendoza, J. and Company, CPAs | South Triangle, Quezon City | 113-AF | July 8, 2020 - July 7, 2023 |
| 24 | NCR | Paguio Dumayas & Associates CPAs | Pio del Pilar, Makati City | 124-AF | February 20, 2018-February 19, 2021 |
| 25 | NCR | Rubio & Rubio | Ortigas Center, Pasig City | 126-AF | March 20, 2018-March 19, 2021 |
| 26 | NCR | Balagot & Co. | Sen Gil Puyat Ave., Makati City | 127-AF | March 20, 2018-March 19, 2021 |
| 27 | NCR | Odsinada-Macabasco and Associates, CPAs | West Traingle, Quezon City | 128-AF | April 15, 2018-April 14, 2021 |
| 28 | NCR | KL Siy & Associates | Ortigas Center, Pasig City | 130-AF | May 15, 2018-May 14, 2021 |
| 29 | NCR | Tang, Yap and Co. | Tondo, Manila | 132-AF | January 25, 2019 - January 24, 2022 |
| 30 | NCR | Romero & Co., CPAs | Highway Hills, Mandaluyong City | 137-AF | July 15, 2019 - July 14, 2022 |
| 31 | NCR | Leah P. Bartolome and Co. | Project 7, Quezon City | 140-AF | December 17, 2019 - December 16, 2022 |
| 32 | NCR | RVF & Co. CPAs | San Antonio Village Makati City, | 141-AF | January 27, 2020 - January 26, 2023 |
| 33 | NCR | Alba Romeo and Company | Ayala Avenue, Makati City | 142-AF | December 21, 2020 - December 20, 2023 |
| 34 | I | Arangorin, Gamboa and Associates, CPAs | San Marcos Agoo, La Union | 143-AF | January 25, 2021 - January 24, 2024 |



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| 35 | II | Bawing Gonzales & Co., CPAs | Solano, Nueva Vizcaya | 129-AF | May 15, 2018-May 14, 2021 |
| 36 | III | E.G. Quitilig & Co., CPAs | Sto. Domingo, Angeles City | 043-AF | February 20, 2018-February 19, 2021 |
| 37 | III | Nathaniel P. Colobong & Co., CPAs | Mariveles, Bataan City | 066-AF | July 17, 2018-July 16, 2021 |
| 38 | III | Domingo, Arenque and Co. | San Roque, Tarlac City | 136-AF | March 19, 2019-March 18, 2022 |
| 39 | IV-A | Manaig, Manaig & Company | Calamba, Laguna | 017-AF | August 27, 2019 - August 26, 2022 |
| 40 | IV-A | Pradil Cabral Magnaye Dimatatac and Co., | Batangas City, Batangas | 115-AF | November 23, 2020 - November 22, 2023 |
| 41 | IV-A | Agarao & Associates Accounting Services Co. | Biñan, Laguna | 135-AF | February 19, 2019-February 20, 2022 |
| 42 | V | A.R. Sayson & Associates | Legaspi City, Albay | 064-AF | January 22, 2020 - January 21, 2023 |
| 43 | V | TY Arnaldo and Co. | Cruzada, Legaspi City | 133-AF | January 25, 2019 - January 24, 2022 |
| 44 | VI | Balicas, Lamboso & Co., CPAs | Lacson St., Bacolod City | 034-AF | December 20, 2019-December 19, 2022 |
| 45 | VI | Inventor Miranda & Associates | Gonzaga St., Bacolod City | 096-AF | December 18, 2018-December 17, 2021 |
| 46 | VII | SRD & Co., CPAs | Business Park Cebu City | 0018-AF | April 22, 2019-April 21, 2022 |
| 47 | VII | Luis Cañete & Company, CPAs | Don Mariano Cui Sts, Cebu City | 028-AF | February 20, 2018-February 19, 2021 |
| 48 | VII | Justo Sechico and Associates, CPAs | Dumaguete City, Negros Oriental | 048-AF | December 18, 2018-December 17, 2021 |
| 49 | VII | Minerva & Company, Certified Public Accountants | Osmeña Blvd., Cebu City | 068-AF | January 5, 2020 - January 4, 2024 |
| 50 | VII | N. G. Quiñanola & Co. CPAs | Brgy., Zapatera, Cebu City | 131-AF | July 17, 2018-July 16, 2021 |
| 51 | VII | Tangente and Partners, CPAs Company | Dumaguete City, Negros Oriental | 134-AF | January 25, 2019 - January 24, 2022 |
| 52 | VIII | Machica Tan-Cruz & Co. | Tacloban City, Leyte | 009-AF | November 27, 2019 - November 26, 2022 |
| 53 | X | Baconga Patriana & Co. CPAs | Don Apolinar Street, Cagayan de Oro City | 27-AF | February 25, 2020 - February 24, 2023 |
| 54 | X | Cuenca Poferrada Alag (CPA) & Co., CPAs (Formerly: Cuenca Paurillo Alag (CPA) & Co., CPAs | Don Apolinar Velez-Yacapin Street, Cagayan De Oro City | 029-AF | February 25, 2020 - February 24, 2023 |
| 55 | X | Jill Santos-CUA and Co., CPAs | Tiano-Mabini Street, Cagayan de Oro City | 125-AF | March 20, 2018-March 19, 2021 |
| 56 | XI | Malbas, Mahinay & Co., CPAs | Tagum City, Davao del Norte | 012-AF | October 16, 2019 - October 15, 2022 |
| 57 | XI | Fuentes and Co. (formerly Delgado Fuentes & Co., CPAs) | C. M. Recto St., Davao City | 050-AF | January 25, 2019 - January 24, 2022 |
| 58 | XI | Into-Opamin & Company | Buhangin, Davao City | 138-AF | August 27, 2019 - August 26, 2022 |
| 59 | XI | Fabian and Associates, CPAs | Agdao, Davao City | 139-AF | November 27, 2019 - November 26, 2022 |