



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

NO.	REGION	NAME OF AUDIT FIRM	ADDRESS	CEA NO.	EFFECTIVITY
1	CAR	Ismael and Co., CPAs	Baguio City, Benguet	144-AF	March 18, 2021 - March 17, 2024
2	I	Arangorin, Gamboa and Associates, CPAs	San Marcos Agoo, La Union	143-AF	January 25, 2021 - January 24, 2024
3	III	Domingo, Arenque and Co.	San Roque, Tarlac City	136-AF	March 19, 2019-March 18, 2022
4	IV-A	Agarao & Associates Accounting Services Co.	Bifian, Laguna	135-AF	February 19, 2019-February 20, 2022
5	IV-A	Manaig, Manaig & Company	Calamba, Laguna	017-AF	August 27, 2019 - August 26, 2022
6	IV-A	Pradil Cabral Magnaye Dimatatac and Co.,	Batangas City, Batangas	115-AF	November 23, 2020 - November 22, 2023
7	NCR	Acyatan & Co., CPAs	Ortigas Avenue, Mandaluyong City	146-AF	June 2, 2021 - June 1, 2024
8	NCR	Alas Oplas & Co., CPAs	Sen. Gil Puyat Avenue, Makati City	074-AF	April 8, 2021 - April 7, 2024
9	NCR	Alba Romeo and Company	Ayala Avenue, Makati City	142-AF	December 21, 2020 - December 20, 2023
10	NCR	Alberto Pascual and Associates	G/F LE Bldg., 160 Panay Ave., cor. EDSA, Brgy., South Triangle, Quezon	052-AF	August 25, 2021 - August 24, 2024
11	NCR	Aquino, Mata, Calica & Associates	Salcedo Village, Makati City	075-AF	June 2, 2021 - June 1, 2024 (with stern warning)
12	NCR	Banaria, Banaria & Co	South Triangle, Diliman, Quezon City	037-AF	March 31, 2020 - March 30, 2023
13	NCR	Carmencita O. Garcia & Partners	Legaspi Village, Makati City	108-AF	December 18, 2018-December 17, 2021
14	NCR	Castaneda and Associates, CPAs	Kanlaon St., Mandaluyong City	002-AF	November 27, 2019 - November 26, 2022
15	NCR	Constantino Guadalquiver & Co.	Salcedo village, Makati City	035-AF	January 25, 2019 - January 24, 2022
16	NCR	Dela Roca & Associates	Greenhills, San Juan City	111-AF	April 22, 2019-April 21, 2022
17	NCR	Diaz Murillo Dalupan and Company	Legaspi Village, Makati City	060-AF	May 19, 2021 - May 18, 2024
18	NCR	Felicidad B. Diva & Co., CPAs	Taytay, Rizal	001-AF	September 11, 2019-September 10, 2022
19	NCR	GHPilar and Partners, CPAs (formerly Dungog and Associates)	Legaspi Village, Makati City	84-AF	January 25, 2019 - January 24, 2022
20	NCR	Grajo and Associates	Pasig City, Metro Manila	107-AF	November 27, 2019 - November 26, 2022
21	NCR	Isla Lipana & Co.	Paseo de Roxas, Makati City	104-AF	May 19, 2021 - May 18, 2024
22	NCR	Leah P. Bartolome and Co.	Project 7, Quezon City	140-AF	December 17, 2019 - December 16, 2022
23	NCR	Mangay-Ayam, Lim & Co., CPAs	Brgy. Pio del Pilar, Makati City	020-AF	July 8, 2020 - July 7, 2023
24	NCR	Mendoza Querido & Company	Salcedo Village, Makati City	055-AF	May 21, 2019 - May 20, 2022
25	NCR	Ocampo, Mendoza, Lim and Co	Tomas Morato Avenue, Quezon City	008-AF	April 8, 2021 - April 7, 2024
26	NCR	PDAC and Co., CPAs (Formerly Paguio, Dumayas & Associates,	Brgy. Pututan, Muntinlupa City	124-AF	April 8, 2021 - April 7, 2024
27	NCR	R. G. Manabat & Co., (formerly Manabat Sanagustin & Co.CPAs)	Ayala Ave., Makati City	056-AF	April 6, 2020 - April 5, 2023
28	NCR	Ramos Mendoza, J. and Company, CPAs	South Triangle, Quezon City	113-AF	July 8, 2020 - July 7, 2023
29	NCR	Reyes Tacandong & Co	Paseo de Roxas, Makati City	025-AF	April 6, 2020 - April 5, 2023



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30	NCR	RM Veluz and Co., CPAs	Unit 6, Balgan Place 1, 51 Mayaman St., Diliman, Quezon City	147-AF	August 25, 2021 - August 24, 2024
31	NCR	Romero & Co., CPAs	Highway Hills, Mandaluyong City	137-AF	July 15, 2019 - July 14, 2022
32	NCR	Roxas Cruz Tagle and Co.	Ayala Avenue, Makati City	062-AF	March 31, 2020 - March 30, 2023
33	NCR	RVF & Co. CPAs	San Antonio Village Makati City,	141-AF	January 27, 2020 - January 26, 2023
34	NCR	Sycip, Gorres, Velayo & Co.	Ayala Avenue, Makati City	054-AF	June 24, 2020 - June 25, 2023
35	NCR	Tang, Yap and Co.	Tondo, Manila	132-AF	January 25, 2019 - January 24, 2022
36	NCR	Velasco Punzalan & Co., CPAs (Formerly Velasco Aguirre & Co.,	Pio del Pilar, Makati City	019-AF	December 17, 2019 - December 16, 2022
37	NCR	Zamudio & Ogena, CPAs	Pulang Lupa 2, Las Piñas City	011-AF	April 8, 2021 - April 7, 2024
38	V	A.R. Sayson & Associates	Legaspi City, Albay	064-AF	January 22, 2020 - January 21, 2023
39	V	Napili, Bonacua & Associates, CPAs	Cabangan, Legazpi City	057-AF	February 15, 2021 - February 14, 2024
40	V	TY Arnaldo and Co.	Cruzada, Legaspi City	133-AF	January 25, 2019 - January 24, 2022
41	VI	Inventor Miranda & Associates	Gonzaga St., Bacolod City	096-AF	December 18, 2018-December 17, 2021
42	VI	Balicas, Lamboso & Co., CPAs	Lacson St., Bacolod City	034-AF	December 20, 2019-December 19, 2022
43	VII	Justo Sechico and Associates, CPAs	Dumaguete City, Negros Oriental	048-AF	December 18, 2018-December 17, 2021
44	VII	Minerva & Company, Certified Public Accountants	Osmeña Blvd., Cebu City	068-AF	January 5, 2020 - January 4, 2024
45	VII	SRD & Co., CPAs	Business Park Cebu City	0018-AF	April 22, 2019-April 21, 2022
46	VII	Tangente and Partners, CPAs Company	Dumaguete City, Negros Oriental	134-AF	January 25, 2019 - January 24, 2022
47	VIII	Machica Tan-Cruz & Co.	Tacloban City, Leyte	009-AF	November 27, 2019 - November 26, 2022
48	X	Baconga Patriana & Co. CPAs	Don Apolinar Street, Cagayan de Oro City	27-AF	February 25, 2020 - February 24, 2023
49	X	Cuenca Ponferrada Alag (CPA) & Co., CPAs (Formerly: Cuenca Paurillo	Don Apolinar Velez-Yacapin Street, Cagayan De Oro City	029-AF	February 25, 2020 - February 24, 2023
50	X	Jill Santos Cua and Co.	Ruby Appliance Bldg., Tiano-Mabini Street, Cagayan de Oro City	125-AF	September 8, 2021 - September 7, 2024
51	X	Lope Laranjo Bato & Co., CPAs	Kuswagan, Cagayan de Oro	120-AF	April 8, 2021 - April 7, 2024
52	X	Quilab & Garsuta, CPAs	JR Borja Street, Cagayan De Oro City	119-AF	March 2, 2021 - March 1, 2024
53	XI	Elises & Ciudadano (A Professional Firm of Certified Public Accountants	Gov. Duterete St., Davao City	032-AF	March 18, 2021 - March 17, 2024
54	XI	Fabian and Associates, CPAs	Agdao, Davao City	139-AF	November 27, 2019 - November 26, 2022
55	XI	Fuentes and Co. (formerly Delgado Fuentes & Co., CPAs)	C. M. Recto St., Davao City	050-AF	January 25, 2019 - January 24, 2022
56	XI	Into-Opamin & Company	Buhangin, Davao City	138-AF	August 27, 2019 - August 26, 2022
57	XI	Malbas, Mahinay & Co., CPAs	Tagum City, Davao del Norte	012-AF	October 16, 2019 - October 15, 2022
58	XI	Olaño, Duterte & Associates	Tagum City, Davao del Norte	051-AF	March 18, 2021 - March 17, 2024