



COOPERATIVE DEVELOPMENT AUTHORITY
ACCREDITED COOPERATIVE EXTERNAL AUDITOR
As of August 2022
 Firm

N O.	REG ION	NAME OF AUDIT FIRM	ADDRESS	PARTNERS	CEA NO.	EFFECTIVITY	CONTACT NUMBER2
1	CAR	Ismael and Co., CPAs	Baguio City, Benguet	Christopher U. Ismael	144-AF	March 18, 2021 - March 17, 2024	
2	I	Arangorin, Gamboa and Associates, CPAs	San Marcos Agoo, La Union	Sabina A. Gamboa	143-AF	January 25, 2021 - January 24, 2024	(072) 682-0571; argamacpas@yahoo.com
3	III	Caballero-Lacsa & Co., CPAs	National Highway Lower Kalaklak, Olongapo City	Lorna C. Lacsa	014-AF	March 2, 2021 - March 1, 2024	
4	III	E.G. Quitarig & Co., CPAs	Sto Rosario St, Sto Domingo	Albert G. Morales	043-AF	February 11, 2022 - February 10, 2025	
6	III	Realigue and Carandang, CPAS Company	Maharlika Highway, Zulueta, Cabanatuan City, Nueva Ecija	Bryan V. Realigue, Willie Mae D. Carandang	152-AF	April 20, 2022- April 19, 2025	
7	III	Arellano Maldo and Associates CPA's Co.	San Vicente Santa Maria, Bulacan	Dionimar G. Maldo, Robert S. Arellano	154-AF	July 11, 2022 - July 10, 2025	
8	IV-A	Pradil Cabral Magnaye Dimatatac and Co.,	Batangas City, Batangas	Ma. Belina M. Pradil; Jenelyn C. Dimatatac; Saylita A. Cabral	115-AF	November 23, 2020 - November 22, 2023	
10	IV-A	Agarao & Associates Accounting Services Co.	Sto. Tomas, Biñan	Edison Boniel Agarao	135-AF	February 11, 2022 - February 10, 2025	
11	NCR	Castaneda and Associates, CPAs	Kanlaon St., Mandaluyong City	Bernadette C. Rodriguez; Raul F. Castañeda	002-AF	November 27, 2019 - November 26, 2022	
12	NCR	Dela Cruz Nepomuceno & Associates	Ortigas Ave., Pasig City	Marieta T. Dela Cruz/ Lourdes N. Nepomuceno	003-AF	November 27, 2019 - November 26, 2022	
13	NCR	Ocampo, Mendoza, Lim and Co	48 Tomas Morato Avenue, Quezon City	Maria Cristina Josefina B. Ocampo	008-AF	April 8, 2021 - April 7, 2024	
14	NCR	Zamudio & Ogena, CPAs	Pulang Lupa 2, Las Piñas City	Marlene D. Zamudio; Anita V. Onega	011-AF	April 8, 2021 - April 7, 2024	
15	NCR	Velasco Punzalan & Co., CPAs (Formerly Velasco Aguirre & Co., CPAs)	Pio del Pilar, Makati City	Nestor C. Velasco, Sharon V. Aguirre	019-AF	December 17, 2019 - December 16, 2022	
16	NCR	Mangay-Ayam, Lim & Co., CPAs	Brgy. Pio del Pilar, Makati City	Rodrigo M. Mangay-Ayam; Cheryl Lim Cordova	020-AF	July 8, 2020 - July 7, 2023	
17	NCR	Punongbayan & Araullo	Ayala Avenue, Makati City	Ramilito L. Nañola	021-AF	June 2, 2021 - June 1, 2024	
18	NCR	Valdes, Abad & Company, CPAs	Legaspi Village, Makati City	Orlando Romano Sagun, Felicidad A. Abad, Ma. Corazon M. Enriquez, Afonso Cay-an, Juan Valdez, Renato M. Cabral	022-AF	April 20, 2022- April 19, 2025	
19	NCR	Reyes Tacandong & Co	Paseo de Roxas, Makati City	Carolina P. Angeles; Cedric M. Caterio; Wilson P. Teo; Darryll Reese Q. Salangad	025-AF	April 6, 2020 - April 5, 2023	
20	NCR	Banaria, Banaria & Co	South Triangle, Diliman, Quezon City	Gracia Severa B. Espiritu; Reina Clara B. Magtoto	037-AF	March 31, 2020 - March 30, 2023	
21	NCR	UHY M.L. Aguirre & Co., CPAs	Pio Del Pilar, Makati City	Michael L. Aguirre Ruel F. Facundo	038-AF	April 21, 2021 - April 20, 2024	
22	NCR	Alberto Pascual and Associates	EDSA, Brgy., South Triangle, Quezon City	Teresita Alberto-Reyes;Gemma Valenzuela-Pascual;	052-AF	August 25, 2021 - August 24, 2024	
24	NCR	Sycip, Gorres, Velayo & Co.	Ayala Avenue, Makati City	Ma. Genalin Q. Arevalo; Galle A. Macapinlac; Alvin M. Pinpin; Manolito R. Elle; Carlo Paolo V. Manalang	054-AF	June 24, 2020 - June 25, 2023	

25	NCR	R. G. Manabat & Co., (formerly Manabat Sanagustin & Co.CPAs)	Ayala Ave., Makati City	Tireso Randy F. Lapidez	056-AF	April 6, 2020 - April 5, 2023	
26	NCR	Diaz Murillo Dalupan and Company	Legaspi Village, Makati City	Ofelia S. Barroga; Jozel Francisco C. Santos, Jr.; Lloyd T. Tan	060-AF	May 19, 2021 - May 18, 2024	
27	NCR	Roxas Cruz Tagle and Co.	Ayala Avenue, Makati City	Clark Joseph C. Barbos; Aljuver R. Gamao; Warren M. Urriza; Christian Francis S. Felismino; Jarred D. Pereña; David Ernesto V. Cruz	062-AF	March 31, 2020 - March 30, 2023	
28	NCR	Alas Oplas & Co., CPAs	Sen. Gil Puyat Avenue, Makati City	Daniilo T. Alas; Gadosa R. Martinez; Ryan A. Sabug; Clarita M. Torres; Phillip John Enrico Gonzales	074-AF	April 8, 2021 - April 7, 2024	
29	NCR	Aquino, Mata, Calica & Associates	Salcedo Village, Makati City	Ariel D. Gonzales	075-AF	June 2, 2021 - June 1, 2024 (with stern warning)	
30	NCR	Isla Lipana & Co.	Paseo de Roxas, Makati City	John-John Patrick V. Lim; Zaldy D. Aguirre; Imelda Dela Vega-Mangundaya; Ruth F. Blasco	104-AF	May 19, 2021 - May 18, 2024	
31	NCR	Grajo and Associates	Pasig City, Metro Manila	Antonio P. Grajo; Eugenio A. Pedrosa, Jr; Mylene M. Singson; James Ralph R. Sta. Maria	107-AF	November 27, 2019 - November 26, 2022	
32	NCR	Carmencita O. Garcia & Partners	Legaspi Village, Makati City	Carmencita O. Garcia	108-AF	January 12, 2022- January 11, 2025	
33	NCR	Ramos Mendoza, J. and Company, CPAs	South Triangle, Quezon City	Jess T. Mendoza	113-AF	July 8, 2020 - July 7, 2023	
34	NCR	Oroceo, Dimandal & Co., CPAs	Bgy., Wack Wack, Mandaluyong Metro Manila	Ofelia Puno Oroceo, Stephanie Anne Puno Dimandal	117-AF	April 20, 2022 - April 19, 2025	
36	NCR	PDAC and Co., CPAs (Formerly Paguio, Dumayas & Associates, CPAs)	Brgy. Pututan, Muntinlupa City	Floyd C. Paguio; Emmanuel C. Dumayas; Cristina C. Dumayas; Ernesto V. Punzalan	124-AF	April 8, 2021 - April 7, 2024	
37	NCR	Leah P. Bartolome and Co.	Project 7, Quezon City	Aisa Kristine L. Daguitan	140-AF	December 17, 2019 - December 16, 2022	
38	NCR	RVF & Co. CPAs	San Antonio Village Makati City,	Alvin D. Esguerra	141-AF	January 27, 2020 - January 26, 2023	
39	NCR	Alba Romeo and Company	Ayala Avenue, Makati City	Romeo C. Alba	142-AF	December 21, 2020 - December 20, 2023	
40	NCR	Fille Tagufa Agni and Associates	Quezon City	Ariel T. Agni; Benedicto M. Fille, Jr.; Cynthia H. Tagufa	145-AF	April 21, 2021 - April 20, 2024	
41	NCR	Acyatan & Co., CPAs	Ortigas Avenue, Mandaluyong City	April V. Villanueva	146-AF	June 2, 2021 - June 1, 2024	
42	NCR	RM Veluz and Co., CPAs	Diliman, Quezon City		147-AF	August 25, 2021 - August 24, 2024	
43	NCR	Salvio-Leonida Panganiban and Co., CPAs	Brgy Silangan, Quezon City	Rosemarie S. Leonida , Emilio B. Panganiban Jr.	151-AF	February 11, 2022 - February 10, 2025	
44	NCR	Tayawa Tolentino CPAs and Company	Concepcion Dos, Marikina City	Jose B. Tayawa, Ian V. Tolentino	153-AF	June 08, 2022 - June 07, 2025	
45	NCR	Cruz-Marahombsar & Co.	San Lorenzo, Makati City	David Ernesto V. Cruz	149-AF	February 24, 2022-February 23, 2025	
46	V	Napili, Bonacua & Associates, CPAs	Cabangan, Legazpi City	Ricardo N. Napili	057-AF	February 15, 2021 - February 14, 2024	
47	V	A.R. Sayson & Associates	Legaspi City, Albay	Randy M.Padua, Amelia R. Sayson	064-AF	January 22, 2020 - January 21, 2023	
48	V	TY Amaldo and Co.	Imelda C. Roces Ave., Cruzada	Abner Arnaldo Ty, Anna Katrina A. Ty	133-AF	February 24, 2022-February 23, 2025	

49	VI	Inventor Miranda & Associates	Gonzaga St., Bacolod City	Wilma I. Miranda. Angelica Mae S. Inventor	096-AF	February 11, 2022 - February 10, 2025	
50	VI	Desabelle, Desabelle and Associates	Bacolod City, Negros Occidental	Negros Oriental	148-AF	December 7, 2021- December 6, 2024	
51	VI	Garriel Angel and Associates	Lacson Street, Mandalagan, Brgy Banago, Bacolod City, Negros Occidental	Angel S. Garriel Jr.	150-AF	March 9, 2022 - March 8, 2025	
52	VI	Balicas, Lamboso & Co., CPAs	Lacson St., Bacolod City	Roy Balicas, Jane Lamboso, Jennifer Manganti	034-AF	December 20, 2019- December 19, 2022	
54	VII	Justo Sechico and Associates, CPAs	Siliman Ave., Dumaguete City	Elnard E. Justo	048-AF	February 24, 2022-February 23, 2025	
55	VII	Minerva & Company, Certified Public Accountants	Osmeña Blvd., Cebu City	Elmer P. Minerva	068-AF	January 5, 2020 - January 4, 2024	(032) 402-338; epminerva@minerva.cpa.com
56	VII	Taneo Supilanas Oyangoren & Co. (Formerly Taneo Supilanas Alvez & Co)	Mantawe Ave., Tipolo Mandaue City, Cebu	Arnold P. Supilanas; Venencio A. Oyangoren, Jr.	114-AF	January 27, 2020 - January 26, 2023	
57	VIII	Machica Tan-Cruz & Co.	Tacloban City, Leyte	Ma. Melissa Shyr A. Ocampo	009-AF	November 27, 2019 - November 26, 2022	
58	X	Baconga Patriana & Co. CPAs	Don Apolinar Street, 9000 Cagayan de Oro City	Lindy C. Patriana; Jeserio G. Lonon, Jr.; Pio D. Baconga	027-AF	February 25, 2020 - February 24, 2023	
59	X	Cuenca Ponferrada Alag (CPA) & Co., CPAs (Formerly: Cuenca Paurillo Alag (CPA) & Co., CPAs	Don Apolinar Velez-Yacapin Street, Cagayan De Oro City	Eduardo C. Cuenca; Girard P. Alag; Kristyl Bern K. Ponferrada; Lucas A. Lara IV	029-AF	February 25, 2020 - February 24, 2023	
60	X	Quilab & Garsuta, CPAs	JR Borja Street, Cagayan De Oro City	Ana Mariae Michelle D. Quilab-Arrabaca; Felix H. Garsuta; Rita Zenaida M. Garsuta; Rico P. Quilab	119-AF	March 2, 2021 - March 1, 2024	
61	X	Lope Laranjo Bato & Co., CPAs	Kuswagan, Cagayan de Oro	Lope Laranjo Bato,Jr.	120-AF	April 8, 2021 - April 7, 2024	
62	X	Jill Santos Cua and Co.	Tiano-Mabini Street, Cagayan de Oro City	Gladeys Jill S. Cua, Maria Jasmin Z. Patriana	125-AF	September 8, 2021 - September 7, 2024	
63	XI	Malbas, Mahinay & Co., CPAs	Tagum City, Davao del Norte	Nenita R. Malbas, Mark Louie D. Mahinay	012-AF	October 16, 2019 - October 15, 2022	
64	XI	Elises & Ciudadano (A Professional Firm of Certified Public Accountants	Gov. Duterete St., Davao City	Jose Q. Elises, Thelma Ciudadano	032-AF	March 18, 2021 - March 17, 2024	
65	XI	Olaño, Duterte & Associates	Tagum City, Davao del Norte	Nestor Alegre; Karen Brillantes	051-AF	March 18, 2021 - March 17, 2024	
67	XI	Fabian and Associates, CPAs	Agdao, Davao City	Harry G. Cacdac	139-AF	November 27, 2019 - November 26, 2022	