

**SECURITIES AND EXCHANGE COMMISSION**

**SEC FORM AuF-002  
INITIAL APPLICATION FOR ACCREDITATION OF  
AN AUDITING FIRM**

Applying for accreditation as auditing firm for (Please check appropriate box):

- Group A<sup>1</sup>
- Group B- Secondary Licensees<sup>2</sup>
- Group C – Secondary Licensees<sup>3</sup>

1. **Name of Firm:**.....
2. **SEC Certificate of Registration No. (if a registered partnership)**.....
3. **BOA/PRC Registration No.**..... **Date Granted:** .....
4. **Telephone/Fax number and Complete Address:**.....
5. **Information on Currently Employed Auditors and Signing Partner/s**

Full Name	Position	CPA Certificate/License Number	SEC Accreditation Number*	Status of SEC Accreditation

*\*Indicate Group category, i.e., A, B or C. If not yet accredited, so indicate and disclose covered companies by group category including date of filing of application for accreditation. (Use separate sheet where necessary which must be certified as true and correct)*

- <sup>1</sup> Group A
- i. Public companies or those with total assets of at least Fifty Million Pesos (P50,000,000.00) having two hundred (200) or more stockholders each owning one hundred (100) shares
  - ii. Issuers of registered securities which have sold a class of securities pursuant to a registration under Section 12 of the Securities Registration Code (SRC)
  - iii. Issuers with a class of securities listed for trading in an Exchange

- <sup>2</sup> Group B
- i. Pre-need Companies
  - ii. Investment Houses
  - iii. Brokers and Dealers of securities
  - iv. Investment companies
  - v. Government Securities Eligible Dealers (GSEDs)
  - vi. Universal Banks Registered as Underwriters of securities
  - vii. Investment Company Advisers
  - viii. Clearing Agency and Clearing Agency as Depository
  - ix. Issuers of Registered Time Shares, Proprietary and Non-Proprietary Membership Certificates
  - x. Stock and Securities Exchange/s
  - xi. Special Purpose Vehicles registered pursuant to RA 9182

- <sup>3</sup> Group C
- i. Financing Companies
  - ii. Transfer Agents

**6. Related Foreign CPA/Auditing Firm (if any):**

Name of Foreign Firm	Country	Nature and Extent of Relationship

**7. Changes in the Firm from Last Accreditation:**.....

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**8. Exhibits**

- i. Copy of Privilege Tax Receipt (PTR);
- ii. Copy of the Certificate of Registration as a public practitioner issued by BOA to the firm which is current and effective;
- iii. Copy of the firm's Pro-Forma Audit Engagement Letter with prospective clients prepared in accordance with Annex "A" of this Circular and/or existing engagement contracts with clients;
- iv. Summary of contracts/agreements with its audit clients covered by this Circular involving services other than statutory audit of financial statements;
- i. Notarized certification that the firm is in compliance with the general qualification requirements under Section 5.2 of SEC Memorandum Circular No. 13 (Series of 2003);
- v. Written general description of the following:
  - a. quality assurance process, such as, but not limited to client acceptance and retention policies, concurring partner review, consultation process, etc.;
  - b. procedure for monitoring professional ethics and independence from clients;
  - c. Other quality assurance policies or procedures provided in Philippine Standard on Auditing No. 220 or as may be required by the Commission.
- vi. Copy of audited financial statements for the immediately preceding two (2) years;
- vii. Undertaking under Oath that the external auditor shall fully cooperate with the regulator by preserving his working papers for a period of seven (7) years and making them available to the Commission's representatives when required or directed to do so.

**9. Processing Fee**

This application for accreditation has been submitted along with the payment of the prescribed fee in the amount of \_\_\_\_\_ under O.R. No. \_\_\_\_\_.

I hereby submit this duly accomplished Application on behalf of \_\_\_\_\_(name of the firm) and certify that the information contained herein are true and correct.

\_\_\_\_\_  
Printed Name/Signature

\_\_\_\_\_  
Position

Date: \_\_\_\_\_

Place: \_\_\_\_\_

**JURAT**