

SECURITIES AND EXCHANGE COMMISSION

**SEC FORM ExA-001-R
RENEWAL APPLICATION FOR ACCREDITATION OF AN INDIVIDUAL EXTERNAL AUDITOR**

**Renewal Application for accreditation as external auditor of
(Please check appropriate box):**

Group A¹
Group B²
Group C³

1. Name of Applicant:.....
2. SEC Accreditation No. Date Originally Granted:
3. Place of Birth/Birthday:..... Age:.....
4. Telephone number and Complete Address:.....
5. Education:

Course	Name of School	Year Finished/Honors Received
Accountancy		
Other Collegiate Course/s		
Post-graduate		

6. CPA Certificate/License Number:..... Date Granted:.....

7. Audit Experience:

Name of Firm (if applicable)	Position/Function	Period	List of Corporate Clients (indicate amount of assets)

¹ **Group A**

(i) Public companies or those with total assets of at least P50 Million having 200 or more stockholders each owning 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.

² **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.

³ **Group C**

(i) Financing Companies; (ii) Transfer Agents.

8. Exhibits

- i. Copy of PRC license and of the Certificate of Registration issued by BOA (if individual practitioner) which should be both *current and effective*.
- ii. Notarized certification of the external auditor that he is in compliance with the qualification requirements under Section 5.1 of SEC Memorandum Circular No. 13 (Series of 2003), including amendments hereon, and that he has not been convicted by a competent court for a crime involving moral turpitude, fraud (as defined in the Revised Penal Code), or declared liable by the Commission or by any competent court for violation of the Corporation Code of the Philippines or the SRC.
- iii. Written proof that the auditor has attended or participated in relevant accounting and auditing trainings for *thirty (30) hours yearly beginning January 2005*. Such training shall be in subjects like international financial reporting accounting standards, international standards of auditing, corporate governance, taxation, code of ethics, regulatory requirements of SEC, BIR, BSP and other government agencies, and other topics relevant to his practice, conducted by any professional organization or association duly recognized/accredited by the Commission or by the BOA/ PRC through a CPE Council which they may set up;
- iv. List of clients for the immediately preceding completed fiscal year with the amount of total assets of each;
- v. In case of individual practitioners:
 - a. A copy of the Revised Quality Assurance Manual (if there are proposed amendments from last submission);
 - b. Copy of financial statements of the external auditor's Top Two (2) Largest Clients based on Total Assets, which he/she audited for the immediately preceding completed fiscal year.

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 certify that the foregoing information are true and correct.

Applicant's Signature

Date: _____

Place: _____

JURAT

NOTARY PUBLIC

Book No. _____
Page No. _____
Doc. No. _____
Series of _____