

APPLICATION FOR INITIAL ACCREDITATION

(Partnership/Audit Firm)

Cooperative Development Authority
San Fernando Pampanga Extension Office
San Fernando Pampanga

Dear Sir/Madam:

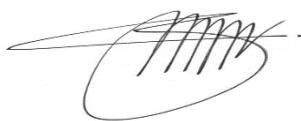
Our partnership/Audit Firm would like to apply for accreditation as a Cooperative External Auditor pursuant to CDA Memorandum Circular on the Revised Guidelines on the Accreditation of Cooperative External Auditors.

In compliance to the said Memorandum and in behalf of **REALIGUE and CARANDANG, CPAS COMPANY**, I am attaching herewith the following documents:

- i. Profile of the Firm/Partnership;
- ii. Profile of the Signing partners with 2x2 colored ID picture;
- iii. SEC Registration Certificate of Partnership;
- iv. Articles of Partnership;
- v. Partnership valid Certificate of Accreditation with the PRC BOA;
- vi. PTR of Individual signing partner/s;
- vii. Valid Certificate of Membership in Good Standing with PICPA of the signing partner;
- viii. Certificate of Attendance to training of signing partner/s equivalent to a minimum of 24 hours of required training as provided in Section 4 of the Revised Guidelines; and
- ix. Other necessary documents.

Thank you very much.

Very truly yours,



Bryan V. Realigue, CPA
Managing Partner

COMPANY PROFILE

REALIGUE and CARANDANG, CPAS COMPANY, located at 2F Fortune Building, Maharlika Highway, Barangay Zulueta Cabanatuan City, Nueva Ecija, is a locally established and respected full-service accounting and auditing firm offering audit, tax, advisory, and outsourcing. Our commitment to our clients has enabled the Firm continued growth and success at developing and maintaining strong professional relationships.

We separate ourselves from our competition by:

- ✓ Extensive Partner involvement on each engagement;
- ✓ Consistent and experienced staff;
- ✓ Timeliness of communications;
- ✓ Proactive approach in addressing complex issues early in the engagement;
- ✓ Availability to clients as a specialized resource; and
- ✓ Professionalism with understanding.

Our industry specialization includes not-for-profit and for-profit. As members of PICPA, we have access to the latest developments in accounting, auditing, and the various rules and regulations that affect the different industries. Membership in these centers provides our Firm with additional resources designed to enhance our engagement quality and apply best practices to our engagements.

We believe our unique combination of technical expertise, combined with our philosophy of total client commitment throughout all phases of the engagement provides our clients the highest quality service and products available.



PROFILE OF SIGNING PARTNER

Bryan's professional career as a Certified Public Accountant includes almost fifteen (15) years of public and private accounting experience, majority of which is heavily concentrated on audits, consulting and taxation of not-for-profits and privately held businesses throughout Central Luzon. It includes practice of accounting in the commerce and industry to countries Kingdom of Saudi Arabia and Papua New Guinea for over four (4) years. Meanwhile, during 2013, Bryan decided to venture into public accounting and founded BVRCPA Accounting and Tax Services. He also served as a tax instructor to accounting and non-accounting students in 2014. As the managing owner of BVRPA Accounting and Tax Services, he leads in providing audit, managerial accounting, consultancy, and tax and compliance services to clients who belong to different industries/organizations such as Real Estate, Leasing, Oil, School, Retail, Construction, Food and Beverages, Government and Private Contractors, Professional Doctors and Lawyers, Partnerships, Pawnshops, Restaurant Owners, Merchandisers and Wholesalers, Distributors, Hospitals, Business Process Outsourcing, and Lending and Financing Companies. He is accredited to practice public accounting by the Board of Accountancy (BOA). He is also duly accredited by the Bureau of Internal Revenue (BIR) and Cooperative Development Association (CDA). He also holds a Certified Tax Technician certificate issued by the Philippine Association of Tax Technicians. Bryan is also the CEO and President of Filepinas Consultancy Inc., and the President of Nueva Ecija Training and Review Center. He is also the Managing Partner of Breal and Co. CPAs, and Realigue and Carandang CPAs. He is an active member of the Philippine Institute of Certified Public Accountants, where he was elected as President from 2018-2019.