



Republic of the Philippines
Department of Finance
INSURANCE COMMISSION
1071 United Nations Avenue, Manila



List of IC-Accredited External Auditors
As of 30 June 2025

	Name	Firm	Accreditation No.	Group	Audit Period Start	Audit Period End
1	Acosta, Maria Nita Esmeralda F.	I. T. Sabado & Associates	113018 - IC	Group A	2022 Audit Period	2026 Audit Period
2	Acyatan, Efren N.	Acyatan & Co.	74169 - IC	Group A	2020 Audit Period	2024 Audit Period
3	Aguirre, Zaldy D.	Isla Lipana & Co.	IC-EA-2025-0031-R	Group A	2025 Audit Period	2027 Audit Period
4	Alcantara, Christopher D.	Ramon F. Garcia & Co.	107764 - IC	Group A	2020 Audit Period	2024 Audit Period
5	Angeles, Carolina P.	Reyes Tacandong & Co.	IC EA-2024-0018-R	Group A	2024 Audit Period	2026 Audit Period
6	Arañas, Elirie S.	Diaz Murillo Dalupan and Company	101773 - IC	Group A	2020 Audit Period	2024 Audit Period
7	Arce, Veronica Mae A.	Sycip Gorres Velayo & Co.	117208 - IC	Group A	2021 Audit Period	2025 Audit Period
8	Babor, Clark Joseph B.	Roxas Cruz Tagle and Co.	119212 - IC	Group A	2021 Audit Period	2025 Audit Period
9	Baes, Bryan Crisnel M.	Sycip Gorres Velayo & Co.	128627 - IC	Group A	2022 Audit Period	2026 Audit Period
10	Balagtas, Ray Francis C.	Sycip Gorres Velayo & Co.	108795 - IC	Group A	2020 Audit Period	2024 Audit Period
11	Ballelos Jr., Miguel U.	Sycip Gorres Velayo & Co.	IC-EA-2024-0015-R	Group A	2024 Audit Period	2026 Audit Period
12	Barroga, Ofelia S.	Diaz Murillo Dalupan & Co.	IC-EA-2024-0024-R	Group A	2024 Audit Period	2026 Audit Period
13	Bergado, Ana Lea C.	Sycip Gorres Velayo & Co.	80470 - IC	Group A	2020 Audit Period	2024 Audit Period
14	Bermudez, Gil C.	Bermudez And Associates Certified Public Accountants	IC-EA-2024-0004-N	Group A	2024 Audit Period	2026 Audit Period
15	Blasco, Ruth F.	Isla Lipana & Co.	IC-EA-2025-0029-R	Group A	2025 Audit Period	2027 Audit Period
16	Calica, Joseph Cedric V.	Aquino, Mata, Calica & Associates	94541 - IC	Group A	2020 Audit Period	2024 Audit Period
17	Caseles, Araceli F.	Maceda Valencia & Co.	113583 - IC	Group A	2020 Audit Period	2024 Audit Period
18	Caterio, Cedric M.	Reyes Tacandong & Co.	87322 - IC	Group A	2020 Audit Period	2024 Audit Period
19	Cay - an, Alfonso L.	Valdes, Abad and Company	99805 - IC	Group A	2021 Audit Period	2025 Audit Period
20	Chan, Lucy L.	Sycip Gorres Velayo & Co.	IC EA-2024-0022-R	Group A	2024 Audit Period	2026 Audit Period
21	Clarete, Eester Pascual	Sole Practitioner	IC-EA-2024-0003-N	Group A	2024 Audit Period	2026 Audit Period
22	Comedia, Maria Isabel E.	Punongbayan & Araullo	92966 - IC	Group A	2020 Audit Period	2024 Audit Period
23	Comia, Meriam F.	M. A. Mercado & Co.	74629 - IC	Group A	2020 Audit Period	2024 Audit Period
24	Costales, Edcel U.	Punongbayan & Araullo	134633 - IC	Group A	2022 Audit Period	2026 Audit Period
25	Cuaresma, Leonardo Jr. D.	Punongbayan & Araullo	58647 - IC	Group A	2020 Audit Period	2024 Audit Period
26	Danao, Roderick M.	Isla Lipana & Co.	IC EA-2025-0030-R	Group A	2025 Audit Period	2027 Audit Period
27	Daza, Domingo A.	R. R. Tan & Associates	109993 - IC	Group A	2020 Audit Period	2024 Audit Period
28	De Jesus, Romeo A.	R. S. Bernaldo & Associates	86071 - IC	Group A	2022 Audit Period	2026 Audit Period
29	Dela Vega-Mangundaya, Imelda	Isla Lipana & Co.	IC EA-2024-0008-R	Group A	2024 Audit Period	2026 Audit Period
30	Delgado, Melissa S.	Navarro Amper & Co.	IC-EA-2024-0027-N	Group A	2024 Audit Period	2026 Audit Period
31	Escuadro, Pamela Ann P.	Reyes Tacandong & Co.	128829- IC	Group A	2020 Audit Period	2024 Audit Period
32	Espiritu, Gracia Severa B.	Banaria, Banaria and Company	27621 - IC	Group C	2022 Audit Period	2026 Audit Period

	Name	Firm	Accreditation No.	Group	Audit Period Start	Audit Period End
33	Farnacio, Charito M.	Maceda Valencia & Co.	54234 - IC	Group A	2022 Audit Period	2026 Audit Period
34	Felismino, Nina Cecilia S.	Navarro Amper & Co.	103737 - IC	Group A	2020 Audit Period	2024 Audit Period
35	Ferarez, Christopher M.	Punongbayan & Araullo	97462 - IC	Group A	2020 Audit Period	2024 Audit Period
36	Fernandez, Richard S.	Navarro Amper & Co.	IC-EA-2024-0028-N	Group A	2024 Audit Period	2026 Audit Period
37	Ferrer, Joeffrey Mark P.	Navarro Amper & Co.	115793 - IC	Group A	2022 Audit Period	2026 Audit Period
38	Garcia, Djole S.	Sycip Gorres Velayo & Co.	97907 - IC	Group A	2021 Audit Period	2025 Audit Period
39	Garcia, Josefino F.	Ramon F. Garcia & Co.	49932 - IC	Group A	2022 Audit Period	2026 Audit Period
40	Garcia, Marvin G.	R. S. Bernaldo & Associates	102934 - IC	Group A	2020 Audit Period	2024 Audit Period
41	Garcia, Ramon F.	Ramon F. Garcia & Co.	31280 - IC	Group A	2020 Audit Period	2024 Audit Period
42	Gonzales, Ariel D.	Aquino, Mata, Calica & Associates	89570 - IC	Group A	2020 Audit Period	2024 Audit Period
43	Guerrero, Arminda A.	Acyatan & Co.	85531 - IC	Group A	2020 Audit Period	2024 Audit Period
44	Javier, Janeth N.	Sycip Gorres Velayo & Co.	111092 - IC	Group A	2020 Audit Period	2024 Audit Period
45	Lalunio, Sonny M.	Navarro Amper & Co.	107457 - IC	Group A	2022 Audit Period	2026 Audit Period
46	Lapidez, Tireso Randy F.	R. G. Manabat & Co.	IC-EA-2024-0012-R	Group A	2024 Audit Period	2026 Audit Period
47	Lopez, Restituto T.	Lopez and Co.	IC EA-2024-0016-N	Group A	2024 Audit Period	2026 Audit Period
48	Loyolo, Wenda Lynn M.	Sycip Gorres Velayo & Co.	IC EA-2024-0023-R	Group A	2024 Audit Period	2026 Audit Period
49	Macamos, Vanessa P.	R. G. Manabat & Co.	IC-EA-2024-0013-R	Group A	2024 Audit Period	2026 Audit Period
50	Mamacus, Raymond Joey Dela Cruz	Punongbayan & Araullo	IC EA-2024-0009-N	Group A	2024 Audit Period	2026 Audit Period
51	Maminta, Juan Carlo B.	Sycip Gorres Velayo & Co.	115260 - IC	Group A	2020 Audit Period	2024 Audit Period
52	Martinez, Gadosa R.	Alas, Oplas & Co.	107497 - IC	Group A	2021 Audit Period	2025 Audit Period
53	Maute, Yusoph A.	Punongbayan & Araullo	140306 - IC	Group A	2022 Audit Period	2026 Audit Period
54	Mendoza, Emmanuel Y.	Mendoza Tugano & Co., CPAs	IC-EA-2024-0001-N	Group A	2024 Audit Period	2026 Audit Period
55	Menes, Jenny Isabel B.	Navarro Amper & Co.	115499 - IC	Group A	2023 Audit Period	2027 Audit Period
56	Mercado, Marcelino A.	M. A. Mercado & Co.	66885 - IC	Group A	2020 Audit Period	2024 Audit Period
57	Morales, Ariel Vale Cruz	Punongbayan & Araullo	IC EA-2024-0010-N	Group A	2024 Audit Period	2026 Audit Period
58	Murcia, Romualdo III V.	Punongbayan & Araullo	95626 - IC	Group A	2020 Audit Period	2024 Audit Period
59	Nañola, Ramilito L.	Punongbayan & Araullo	90741 - IC	Group A	2020 Audit Period	2024 Audit Period
60	Neptuno, Arman Biel	Punongbayan & Araullo	IC EA-2024-0007-N	Group A	2024 Audit Period	2026 Audit Period
61	Niño, Glenda A.	Sycip Gorres Velayo & Co.	114462 - IC	Group A	2022 Audit Period	2026 Audit Period
62	Orille, Clarissa B.	Navarro Amper & Co.	98120 - IC	Group A	2023 Audit Period	2027 Audit Period
63	Pabillon, Vergel Jr. E.	Isla Lipana & Co.	119924 - IC	Group A	2022 Audit Period	2026 Audit Period
64	Paguio, Floyd C.	Paguio, Dumayas & Associates	115664 - IC	Group A	2020 Audit Period	2024 Audit Period
65	Paguio, Honorata L.	Ramon F. Garcia & Co.	78850 - IC	Group A	2020 Audit Period	2024 Audit Period
66	Paraiso, Irene Janet A.	Sycip Gorres Velayo & Co.	92305 - IC	Group A	2020 Audit Period	2024 Audit Period
67	Pereña, Jarred D.	Roxas Tabamo and Co.	IC-EA-2024-0014-N	Group A	2024 Audit Period	2026 Audit Period
68	Piamonte, Renan A.	Punongbayan & Araullo	107805 - IC	Group A	2020 Audit Period	2024 Audit Period
69	Ponce, Richard Noel M.	Diaz Murillo Dalupan and Company	120457 - IC	Group A	2021 Audit Period	2025 Audit Period
70	Punay, Mary Grace A.	Punongbayan & Araullo	116576 - IC	Group A	2021 Audit Period	2025 Audit Period
71	Quilab, Ana Mariae Michelle D.	Quilab & Garsuta, CPAs	121076 - IC	Group A	2020 Audit Period	2024 Audit Period
72	Quilab, Rico P.	Quilab & Garsuta, CPAs	46034 - IC	Group A	2020 Audit Period	2024 Audit Period

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73	Radam, Redgienald G.	Sycip Gorres Velayo & Co.	118866 - IC	Group A	2020 Audit Period	2024 Audit Period
74	Ramos, Bernalette L.	Sycip Gorres Velayo & Co.	91096 - IC	Group A	2020 Audit Period	2024 Audit Period
75	Recto, Michelle Marie A.	Diaz Murillo Dalupan and Company	130623 - IC	Group A	2020 Audit Period	2024 Audit Period
76	Reverente, Elma P.	Banaria, Banaria and Company	39391 - IC	Group A	2022 Audit Period	2026 Audit Period
77	Rojas, Florencio Jr. Y.	Sole Practitioner	IC EA-2024-0021-N	Group A	2024 Audit Period	2026 Audit Period
78	Sabado, Isagani T.	I. T. Sabado & Associates	78824 - IC	Group A	2021 Audit Period	2025 Audit Period
79	Sabado, Michael C	Sycip Gorres Velayo & Co.	89336 - IC	Group A	2020 Audit Period	2024 Audit Period
80	Sabug, Ryan A.	Alas, Oplas & Co.	111183 - IC	Group A	2021 Audit Period	2025 Audit Period
81	Salangad, Darryll Reese Q.	Reyes Tacandong & Co.	IC EA-2024-0019-R	Group A	2024 Audit Period	2026 Audit Period
82	Salas, Vicky L.	Sycip Gorres Velayo & Co.	86838 - IC	Group A	2020 Audit Period	2024 Audit Period
83	Salvador, Chester Nimitz F.	R. R. Tan & Associates	IC EA-2024-0020-R	Group A	2024 Audit Period	2026 Audit Period
84	Samonte, Lilibeth I.	Ramon F. Garcia & Co.	70286 - IC	Group A	2020 Audit Period	2024 Audit Period
85	San Buenaventura, Leopoldo E.	San Buenaventura & Co.	20821- IC	Group A	2020 Audit Period	2024 Audit Period
86	Sanchez, Jerald Masbang	Punongbayan & Araullo	IC EA-2024-0005-R	Group A	2024 Audit Period	2026 Audit Period
87	Santamaria, Rachel Lydia T.	Teodoro Santamaria and Co.	83524 - IC	Group A	2021 Audit Period	2025 Audit Period
88	Santiago, Jonavell Bognot	Punongbayan & Araullo	IC EA-2024-0006-N	Group A	2024 Audit Period	2026 Audit Period
89	Santiago, Lloyd Y.	Diaz Murillo Dalupan and Company	121621 - IC	Group A	2020 Audit Period	2024 Audit Period
90	Santos Jr., Jozel Francisco C.	Diaz Murillo Dalupan & Co.	IC-EA-2024-0025-R	Group A	2024 Audit Period	2026 Audit Period
91	Saringan, Aileen L.	Sycip Gorres Velayo & Co.	72557 - IC	Group A	2020 Audit Period	2024 Audit Period
92	Simangan, Florizza C.	R. G. Manabat & Co.	147917 - IC	Group A	2021 Audit Period	2025 Audit Period
93	Siy, Kathleen Mary L.	KL Siy & Associates	IC-EA-2024-0026-R	Group A	2024 Audit Period	2026 Audit Period
94	Sombrito, Drake M.	Navarro Amper & Co.	93161 - IC	Group A	2022 Audit Period	2026 Audit Period
95	Tadeja, Ericson D.	Yu Villar Tadeja and Co.	95707 - IC	Group A	2021 Audit Period	2025 Audit Period
96	Tan, Lloyd T.	Diaz Murillo Dalupan and Company	117307 - IC	Group A	2021 Audit Period	2025 Audit Period
97	Toledana, Dexter DJ V.	Isla Lipana & Co.	121827 - IC	Group A	2022 Audit Period	2026 Audit Period
98	Tugano, Ephraim T.	Mendoza Tugano & Co., CPAs	IC-EA-2024-0002-N	Group A	2024 Audit Period	2026 Audit Period
99	Unera, Niccolo Ian Navarro	Punongbayan & Araullo	IC EA-2024-0011-N	Group A	2024 Audit Period	2026 Audit Period
100	Valenzuela, Ailene B.	Ramon F. Garcia & Co.	102044 - IC	Group A	2020 Audit Period	2024 Audit Period
101	Velasco, Sally S.	R. R. Tan & Associates	44803 - IC	Group A	2020 Audit Period	2024 Audit Period
102	Ventura, Peter John R.	Sycip Gorres Velayo & Co.	113172 - IC	Group A	2021 Audit Period	2025 Audit Period
103	Villaruz, Normita L.	Villaruz, Villaruz & Co., CPAs	IC EA-2024-0017-N	Group A	2024 Audit Period	2026 Audit Period
104	Zabat, Jose Pepito III E.	Sycip Gorres Velayo & Co.	85501 - IC	Group A	2020 Audit Period	2024 Audit Period
105	Abella, Alexes B.	Diaz Murillo Dalupan and Company	96749 - IC	Group B	2021 Audit Period	2025 Audit Period
106	Aguillon, Gilbert V.	F. B. Tupue and Company	97729 - IC	Group B	2020 Audit Period	2024 Audit Period
107	Aguirre, Michael L.	UHY M. L. Aguirre & Co.	97376 - IC	Group B	2021 Audit Period	2025 Audit Period
108	Alas, Danilo T.	Alas, Oplas & Co.	27120 - IC	Group B	2021 Audit Period	2025 Audit Period
109	Busto, Imelda A.	San Buenaventura & Co.	48111- IC	Group B	2020 Audit Period	2024 Audit Period
110	Dinglasan, Evelyn M.	A. M. Yu & Associates	34316 - IC	Group B	2022 Audit Period	2026 Audit Period
111	Estavillo, Homer Deo Datu T.	Estavillo & Company	120414 - IC	Group B	2022 Audit Period	2026 Audit Period
112	Estavillo, Lesther T.	Estavillo & Company	116213 - IC	Group B	2022 Audit Period	2026 Audit Period

	Name	Firm	Accreditation No.	Group	Audit Period Start	Audit Period End
113	Godinez, Francisca C.	Sole Practitioner	41278 - IC	Group B	2021 Audit Period	2025 Audit Period
114	Lopez, Ma. Victoria R.	Lopez and Co.	28239 - IC	Group B	2022 Audit Period	2026 Audit Period
115	Ricaforte, Maricelle L.	Constantino and Partners	105924 - IC	Group B	2021 Audit Period	2025 Audit Period
116	San Buenaventura, Evelyn R.	San Buenaventura & Co.	16166 - IC	Group B	2020 Audit Period	2024 Audit Period
117	Sese, Ma. Alma C.	Perez, Sese, Villa and Co.	54588 - IC	Group B	2020 Audit Period	2024 Audit Period
118	Tupue, Francis B.	F. B. Tupue and Company	74105 - IC	Group B	2020 Audit Period	2024 Audit Period
119	Yu, Anecito M.	A. M. Yu & Associates	40278 - IC	Group B	2020 Audit Period	2024 Audit Period
120	Abanador, Glenn M.	Maceda Valencia & Co.	94377 - IC	Group C	2021 Audit Period	2025 Audit Period
121	Almazora, Feliciano S.	Sole Practitioner	30510 - IC	Group C	2021 Audit Period	2025 Audit Period
122	Bawa, Carla A.	Constantino and Partners	125497 - IC	Group C	2022 Audit Period	2026 Audit Period
123	Bulaklak, Vener A.	Constantino and Partners	122606 - IC	Group C	2022 Audit Period	2026 Audit Period
124	Cendaña, Christian Fev E.	Caparros, Cendaña and Co.	145558 - IC	Group C	2020 Audit Period	2024 Audit Period
125	Dote, Ronaldo H.	Sole Practitioner	117324 - IC	Group C	2021 Audit Period	2025 Audit Period
126	Dulatas, Tomas P.	Sole Practitioner	71909 - IC	Group C	2020 Audit Period	2024 Audit Period
127	Dumayas, Cristina Joy C.	Paguio, Dumayas & Associates	144101 - IC	Group C	2020 Audit Period	2024 Audit Period
128	Dumayas, Emmanuel C.	Paguio, Dumayas & Associates	116516 - IC	Group C	2020 Audit Period	2024 Audit Period
129	Khia, Rodolfo R.	Sole Practitioner	50424 - IC	Group C	2021 Audit Period	2025 Audit Period
130	Malik, Kathy Q.	Sole Practitioner	109073 - IC	Group C	2020 Audit Period	2024 Audit Period
131	Mandawe, Basilides Jr. C.	Mandawe Codilla Pepito and Co.	65437 - IC	Group C	2021 Audit Period	2025 Audit Period
132	Ong, Lagrimas N.	Sole Practitioner	38847 - IC	Group C	2020 Audit Period	2024 Audit Period
133	Panganiban, Emilio Jr. B.	Salvio - Leonida Panganiban & Co.	100135 - IC	Group C	2021 Audit Period	2025 Audit Period
134	Protacio, Christian A.	Sole Practitioner	128888 - IC	Group C	2020 Audit Period	2024 Audit Period
135	Punzalan, Ernesto V.	Paguio, Dumayas & Associates	21749 - IC	Group C	2020 Audit Period	2024 Audit Period
136	Ramos, Edwin F.	Constantino and Partners	91293 - IC	Group C	2021 Audit Period	2025 Audit Period
137	Raz, Joel M.	Sole Practitioner	101243 - IC	Group C	2020 Audit Period	2024 Audit Period
138	Rentuma, Juneth A.	Ty - Farma Angus Rentuma & Co.	100288 - IC	Group C	2021 Audit Period	2025 Audit Period
139	Romio, Valentin U.	P. F. Tatunay & Co.	104113 - IC	Group C	2022 Audit Period	2026 Audit Period
140	Salvio, Rosemarie R.	Salvio - Leonida Panganiban & Co.	35637 - IC	Group C	2021 Audit Period	2025 Audit Period
141	Tabag, Enrico D.	Sole Practitioner	99498 - IC	Group C	2023 Audit Period	2028 Audit Period
142	Tayawa, Jose B.	Tayawa Tolentino CPAs and Company	46096 - IC	Group C	2020 Audit Period	2024 Audit Period