



Philippine Institute of Certified Public Accountants

The National Organization of Certified Public Accountants
in cooperation with
National Cooperative Development Committee

Certificate of Attendance

Presented to

WILLIE MAE D. CARANDANG

CPA No. 186440

for active participation in

**Rules and Regulations of Cooperatives Salient
Features of RA 9520**

Accreditation No.: ACC-2009-001-5152

Competence Area A - Technical Competence - 1.5 C.U.

February 21, 2022, 2:00 pm - 4:00 pm

PICPA Bldg., 700 Shaw Blvd., Mandaluyong City

via Zoom


MARYDITH C. MIGUEL

National President, PICPA


RHODORA GARCIA-ICARANOM
Chair, National Cooperative
Development Committee