



**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

**Performance Standards - Performance Audit for  
Cooperatives**

Accreditation No.: ACC-2009-001-5136

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

February 26, 2022; 10:00 am - 12:00 nn

PICPA Bldg., 700 Shaw Blvd., Mandaluyong City

via Zoom

**MARYDITH C. MIGUEL**  
National President, PICPA

**RHODORA GARCIA-ICARANOM**  
Chair, National Cooperative  
Development Committee