



**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

**GOVERNANCE AND ETHICS IN COOPERATIVES:  
COMMON ERRORS IN COOPERATIVES AFS**

Accreditation No.: ACC-2009-001-5155

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

March 8, 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