



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

**CDA Updates on Rules and
Regulations-Memorandum Circulars Issued by the
CDA that Affect Financial Operations and
Cooperatives**

Accreditation No.: ACC-2009-001-5153

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

February 23, 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