



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

**MEMORANDUM CIRCULARS AFFECTING THE
FINANCIAL OPERATION OF COOPERATIVES**

Accreditation No.: ACC-2009-001-5154

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

March 4, 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