

**CERTIFICATE  
OF  
ATTENDANCE**



*Hereby Presents This Certificate of Attendance to*

**Dalisay F. Andres**

*for having attended the free webinar on  
**How to Handle a Difficult Audit**  
held on January 15, 2021, 9:00-10:00 AM.*

*Given this 15<sup>th</sup> day of January 2021.*



ANGEL G. FERNANDEZ JR., COA, QMSLA  
FOUNDER & CEO / PRINCIPAL CONSULTANT