## $\left|\begin{array}{l}\text { 信永中和 } \\ \text { ShineVOng }\end{array}\right|$



# Certificate of Participation 

This certificate is awarded to

## Sufiyati

for attending the ICAEW and ShineWing Regional Joint Webinar：
Future of Audit：Focus on Strengthening Audit Quality
to Assist Post－Pandemic Recovery
on 15 April 2021


ConnySiahaan
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