



Qualifyze

# CERTIFICATE OF ATTENDANCE

THIS CERTIFICATE IS GIVEN TO

**Sandra E Cowles**

by Qualistry GmbH  
for attending the 1.5-hour virtual class

**Setting up a Risk-Based Audit Program:  
What to Consider and Why?**

Date of Completion  
**2023-03-08**

**Yan Kugel**

Managing Director  
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Quality Specialist &  
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Credential ID: 3b61716be8ab4edba99aa219bbc7690a

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