

## Certificate of Completion

This certificate is presented to: Natalia Ovcharova

for successfully completing: AICPA & CIMA Faculty Hour Series

Field of study: Accounting

Credit: 1.5

Completion date: March 17, 2023

**Delivery method**: Group based internet

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

Participating state boards of accountancy have final authority on the acceptance of individual courses for CPE credit.

CPE sponsor registration numbers

Illinois: 158-000880 New Jersey: 20CE00029900 Pennsylvania: PX-177106

National Registry: 141642 Texas:000215 All Others: A-0001