

The Association of Accountants and Financial Professionals in Business



Certificate of Completion

This certificate is presented to:

Gayatri Venkataraman

For successfully completing:

How Effective Are Internal Controls?

In accordance with the standards for the National Registry of CPE Sponsors and the Quality Assurance Service Programs, CPE credits have been granted based on a 50-minute hour.

Instructional Delivery Method: Self-Study

Field of Study: Auditing

Date Completed: December 19, 2013

Amanda D. Shepherd Executive Director, Kaplan Financial Education powered by SmartPros

Important: CPAs should visit NASBA's website at <u>www.nasba.org</u> or contact their state board to determine sponsor registration requirements.

National Registry ID # 103186	CPE Credits	1.0
New State Sponsor # 000604	CPE Credits	1.0
Texas State Sponsor # 04735	CPE Credits	1.0