



The Association of
Accountants and
Financial Professionals
in Business

IMA® (Institute of Management Accountants)
10 PARAGON DRIVE • SUITE 1 • MONTVALE, NJ 07645

Professional Certificate

Awarded to

Timothy Naughton

For successfully completing the eLearning courses associated with

IMA Financial Planning & Analysis Certificate™

(Strategic Budgeting • Strategic Planning • Forecasting Techniques)

On this day

July 11, 2015

A handwritten signature in black ink, reading "Michael DePrisco".

Michael DePrisco
President & CEO, IMA



A handwritten signature in black ink, reading "Jackie Oppenheim".

Jackie Oppenheim, CPTD, CAE
Vice President,
Education & Career Services, IMA

This certificate is issued in accordance with the completion standards of the IMA Financial Planning & Analysis Certificate™ eLearning courses.