

The Association of Accountants and Financial Professionals in Business



**Certificate of Completion** 

This certificate is presented to:

Omar Al Jaouni

For successfully completing:

Professional Ethics Standards and Rules for Ohio CPAs

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: Regulatory Ethics

Date Completed: February 24, 2014

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 | <b>CPE</b> Credits | 3.0 |
|-------------------------------|--------------------|-----|
| New State Sponsor # 000604    | <b>CPE</b> Credits | 3.0 |
| Texas State Sponsor # 04735   | <b>CPE</b> Credits | 3.0 |
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Certificate ID: \_\_\_\_\_