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# Certificate of Completion

This certificate is presented to:

Omar Al Jaouni

For successfully completing:

Fraud Overview

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: February 23, 2014

Amanda D. Shepherd  
Executive Director, Kaplan Financial Education  
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**Important: CPAs should visit NASBA's website at [www.nasba.org](http://www.nasba.org) 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

Certificate ID: ecb-3c3f-40a9-a143-3399bfb