

The Association of Accountants and Financial Professionals in Business

IMA® (INSTITUTE OF MANAGEMENT ACCOUNTANTS) 10 Paragon Drive • Suite 1• Montvale, NJ 07645

## Certificate of Completion

Momen Aref

Has Successfully Completed:

COSO Enterprise Risk Management: Essential to Organizational Success

CPE: 2.0QAS Self-Studyisiness Management and OrganizationJuly 11, 2021CPE CreditDelivery MethodField of StudyDate Completed

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour National Registry of CPE Sponsors ID Number 103004 State Boards of Accounting CPE Sponsor ID Number: Texas 000028

CPE Program Sponsor Representative Contact: imalms@imanet.org