



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

Naida Asabutaeva

Has Successfully Completed:

COSO Enterprise Risk Management: Essential to Organizational Success

CPE: 2.0	QAS Self-Study	Business Management and Organization	September 5, 2023
CPE Credit	Delivery Method	Field of Study	Date Completed

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour
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