



The Association of
Accountants and
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in Business

IMA® (Institute of Management Accountants)
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Professional Certificate

Awarded to

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For successfully completing the eLearning courses associated with

IMA Financial Planning & Analysis Certificate™
(Strategic Budgeting • Strategic Planning • Forecasting Techniques)

On this day August 23, 2023

Michael Delprato



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