



CERTIFICATE OF COMPLETION

PARTICIPANT: David Bastiaans

16-Virtual COURSE TITLE: 2021 Ethics-Navigating Client Needs and the Law (November

SPEAKERS: Nick Preusch

DATE OF COURSE: Tuesday, November 16th, 2021

CPE CREDIT HOURS: 2 Hour(s)

LOCATION: Online-Kaplan 360 Platform
Kaplan 360 Platform United States

FIELD OF STUDY: Virginia-Specific Ethics Course 2021 "Navigating Client Needs and the Law: Tax Ethics"

SPONSOR NAME: Tidewater Chapter of the Virginia Society of CPAs

This is to certify that the individual listed above has satisfactorily completed the requirements of the course listed. This course is in compliance with the minimum standards required by the Virginia Board of Accountancy which requires sponsors to provide licensees a certificate of completion. CPE credits have been based on a fifty-minute hour. **Note:** It is the responsibility of the CPA certificate holder to retain evidence of satisfactory completion of CPE credit hours for a period of three years from the anniversary date of renewal.

A handwritten signature in blue ink, appearing to read "Laura Langton", written over a light gray rectangular background.

Laura Langton, CPA
Secretary
Tidewater Chapter of the VSCPA