



**CERTIFICATE OF COMPLETION**

**PARTICIPANT:** **Kandice Bruno**

**COURSE TITLE:** **2021 Financial Statement Fraud (October 13-Virtual)**

**SPEAKERS:** **Kenn Heaslip**

**DATE OF COURSE:** **Wednesday, October 13th, 2021**

**CPE CREDIT HOURS:** **4 Hour(s)**

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

**FIELD OF STUDY:** **Accounting and Auditing**

**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