

**The Tidewater Chapter
of
The Virginia Society of Certified Public Accountants**

CERTIFICATE OF COMPLETION

PARTICIPANT: _____

COURSE TITLE: 2016 Required Ethics CPE for Virginia Registered CPAs

SPEAKERS: Dr. Doug Ziegenfuss

DATE OF COURSE: Monday, August 15, 2016

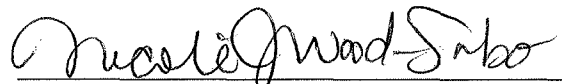
CPE CREDIT HOURS: 2 Hours

LOCATION: Old Dominion University Graduate Center, Virginia Beach
Room 244 A & B
1881 University Drive
Virginia Beach, VA 23453

FIELD OF STUDY: 2 Hours Virginia Required Ethics for 2016

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.



Nicole J. Wood-Sabo, CPA
Secretary
Tidewater Chapter of the VSCPA