

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

CERTIFICATE OF COMPLETION

PARTICIPANT: _____

COURSE TITLE: 2014 Virginia Mandatory Ethics Training

SPEAKER: Dr. Douglas E. Ziegenfuss, CPA, CMA, CIA, CFE,
CGFM, CISA, CCSA

DATE OF COURSE: Wednesday, July 23, 2014

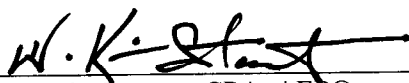
CPE CREDIT HOURS: 2 Hours

LOCATION: Constant Hall
Old Dominion University
Norfolk, VA

FIELD OF STUDY: Auditing & Accounting

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.



W. Kevin Stewart, CPA, AEP®
Secretary
Tidewater Chapter of the VSCPA