

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

CERTIFICATE OF COMPLETION

PARTICIPANT: _____

COURSE TITLE: 2015 Required Ethics CPE for Virginia Registered CPA's

SPEAKERS: Dr. Doug Ziegenfuss

DATE OF COURSE: Wednesday, October 21, 2015

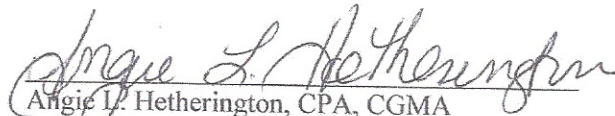
CPE CREDIT HOURS: 2 Hours

LOCATION: Chesapeake Conference Center
700 Conference Center Drive
Virginia Beach, VA 23321

FIELD OF STUDY: 2 Hours Virginia Required Ethics for 2015

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.


Angie L. Hetherington, CPA, CGMA
Secretary
Tidewater Chapter of the VSCPA