



# THE LEARNING NETWORK

*certifies that*

**LUISA ELENA GUTIERREZ PRIETO**

*has successfully completed the online course*

## **Fundamentals of independence for Professionals**

Program Location: Virtual

Type of Instructional/Delivery Method Used: QAS Self-Study

Date Completed: 01/15/2024

Field of Study: Regulatory Ethics

Interactive Credit in CPE Hours: 1.0

User ID: aic:US/LGUTIERREZPRIETO

Email Address: lgutierrezprieto@deloitte.com

### **Sponsor Approval Numbers**

QAS Self-Study: 107000

Texas License: 009310

In accordance with the standards for the National Registry of CPE Sponsors, CPE credit has been granted based on a 50-minute hour.

# Deloitte.

Richard Adair  
CEO



Crescere Frameworks, LLC o/a  
THE LEARNING NETWORK  
324 S. Wilmington St., #323  
Raleigh, NC 27601  
949-221-8600