



THE BOARD OF DIRECTORS OF CORPORATE FINANCE INSTITUTE  
HAS GRANTED

BRIAN OWINO

who has pursued studies and completed all the requirements for the course of

ACCOUNTING PRINCIPLES AND STANDARDS

with all the rights and privileges pertaining to this certificate.



A handwritten signature of Tim Vipond.

**Tim Vipond**  
Chief Executive Officer

A handwritten signature of Ryan Spendelow.

**Ryan Spendelow**  
Senior Vice President, Content

62768246  
Certificate Number

NOVEMBER 27, 2022