



Gelman, Rosenberg & Freedman CPAs

4550 Montgomery Avenue, Suite 650N, Bethesda, MD 20814

Presents this Certificate of Completion to

Tamiko White

for participation in

Changes to Recognizing Revenue with Implementation of AUS 2014-09: Is Your Nonprofit Prepared?

| | | | |
|--------------------------|----------------------|--------------------------------------------------------|------------------------------------------|
| Audit | July 17, 2018 | Walter B. Derengowski, CPA, CFE & Trevor Williams, CPA | |
| Field of Study | Program Date(s) | Instructor(s) | |
| 1.0 | Group Internet-Based | Online | 138688 |
| Awarded CPE Credit Hours | Delivery Method | Location | National Registry of CPE Sponsors Number |

Jennifer Disharoon, Marketing Director, Responsible for Administration of Continuing Education