LEARNING.NET®

certifies that

LAURIE MERNETT

has successfully completed the online course

PCAOB AS 2410 (formerly, AS 18), Related Parties, and Other Amendments (2016)

Program Location: Virtual

Type of Instructional/Delivery Method Used: Self-Study

Date Completed: 01/03/2018

Field of Study: Auditing

Interactive Credit in CPE Hours: 2.0

User ID: aic:KY/LAMERNETT

Email Address: lamernett@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

Important: CPAs should visit NASBA's website at www.nasba.org or contact their state board to determine sponsor registration requirements.

Deloitte.
University
The Leadership Center

Terry Heiney President

LEARNING.NET[®]

1500 Quail Street, Suite 220 Newport Beach, CA 92660 949-221-8600