



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

A handwritten signature in black ink, appearing to read "Jennifer Disharoon".

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