

Marion Demer

Has earned 3 hours of Continuing Professional Education (CPE), based on a 50-minute hour, for attendance at the

2017 GFOA Governmental GAAP Update

Sponsored by the
State Controller's Office

February 15, 2017

Certified By:

A handwritten signature in black ink, appearing to read "B. Purcell", is written over a horizontal line.

Brandon Purcell, CGFM, CFE
Bureau Chief
Bureau of Reporting and Review
Division of Statewide Accounting

In compliance with Idaho State Board of Accountancy regulations, this certificate serves as evidence of completion of the training. The State Controller's Office will retain records verifying attendance and information on the seminar for four years.

Suzanne Adams

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Patrick Aggers

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Brandon Purcell

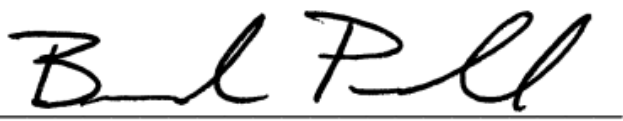
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