

# XXX IPFM Audit and Assurance 05 December 2018

This is to certify that

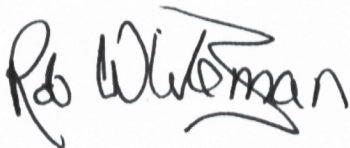
**Aqeel Al-okaily**

has successfully completed:

XXX IPFM Audit and Assurance 05 December 2018

Achieved in

**December 2018**

A handwritten signature in black ink that reads 'Rob Whiteman'.

Rob Whiteman  
Chief Executive  
Chartered Institute of Public Finance and Accountancy

A handwritten signature in black ink that reads 'Giles Orr'.

Giles Orr  
Education and Membership Director  
Chartered Institute of Public Finance and Accountancy