



American
Institute of
CPAs®

220 Leigh Farm Road
Durham, NC 27707
888-777-7077

Certificate of Completion

This certifies that **Phil Wiley Iii** has successfully completed the course

Leading vs Managing

and is awarded this certificate on 2022-01-30

Field of Study Credit

Personal Development 2.5

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit.

Type of instructional delivery method: **QAS Self Study**

A handwritten signature in black ink, appearing to read "Michael Grant".

Michael Grant
Director – Learning Design

CPE sponsor registration numbers

Illinois: 158-000880

New Jersey: 20CE00029900

Pennsylvania: PX-177106

National Registry: 141642

Texas: 000215

All Others: A-0001