



## Colorado Society of Certified Public Accountants

7887 East Belleview Avenue, Suite 200, Englewood, Colorado 80111, 303-773-2877 | 800-523-9082

Present this certification of completion to

# Frank Moscioni

for participation in **Webinar (AICPA): Employment Law Update: Reducing Employer Liability** and is awarded this certificate on **June 18, 2018**

**ADDRESS**

PO Box 2253, Sandusky, Ohio, 44871-2253

**OFFICE PHONE**

(419) 626-2251

**INSTRUCTOR**

Robert Minniti

FIELD OF STUDY	CPE HOURS
Business Law	4.00
Total	4.00

This certifies that **Frank Moscioni** attended the instructor led group study course listed above and should be credited with a total of **4 CPE** hours on the COCPA's records.

Mary E. Medley  
Verification of Attendance,  
The Colorado Society of CPAs

COCPA is registered as a sponsor in Pennsylvania: #PX177212 and Texas: #377.