

**Approved Employer**

Think Ahead



This is to certify that

***BDO LLC***

has received the award of

**ACCA Approved Employer –  
Professional Development**

in recognition of the continuing professional development  
opportunities provided to ACCA members

Reference No: 17104010

Approval valid from: 5 August 2009

Approval valid until: 31 December 2021

A handwritten signature in black ink that reads 'J Bennett'.

**Judith Bennett**

Director – Professional Qualifications

**Association of Chartered Certified Accountants**

This certificate remains the property of ACCA and must not in any circumstances be copied, altered or otherwise defaced.

ACCA retains the right to demand the return of this certificate at any time and without giving reason.