



*Certified  
Original*



# Member

This is to certify that

**Iulian Teodor Negrutiu**

was admitted a Member of the Association  
on 26 November 2010

Given under the Seal of the Association  
on 27 November 2010



*Mark Gold*

President

*D. Lincoln*

Deputy President

*M. J. Smith*

Secretary



**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.



**The Institute of  
Internal Auditors**

Be It Known That

**Iulian-Teodor Negrutiu**

Has successfully met the prescribed requirements for qualification as established by  
The Institute of Internal Auditors and is hereby awarded the professional designation of

**Certified Internal Auditor**

Conferred by the Professional Certifications Board and the Board of Directors of The Institute of Internal Auditors  
This month of

**December 2020**

CHAIRMAN OF THE BOARD OF DIRECTORS

CHAIRMAN OF THE PROFESSIONAL  
CERTIFICATIONS BOARD



**CIA-182368-OJEYD**

CERTIFICATE NO.

**31 December, 2025**

EXPIRATION DATE

