

**KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD**

**A158815**

**AI200911972049**

This is to certify that

***Ruth Nyakio Ngugi***

Reg. No. ***NAC/154570***

passed the

**Certified Public Accountants  
Part One Examination**

held in

***June Two Thousand and Nine***

having satisfied the examiners in the following subjects

**Section 1**

Financial Accounting 1

Law 1

Economics

**Section 2**

Taxation I

Cost Accounting

Auditing

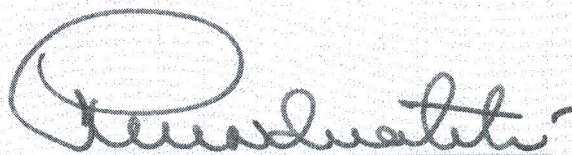
**KASNEB**

**CERTIFIED TRUE COPY OF  
THE ORIGINAL**

Sign: *LWG* Date: *7/3/2019*

*LWG for CEO*

Official Seal



Secretary