

KENYA ACCOUNTANTS AND SECRETARIES NATIONAL EXAMINATIONS BOARD

A104334

AI951143379

This is to certify that

Joshua Otieno Oyaro

Reg. No. NAC/57660

passed the

**Certified Public Accountants  
Part One Examination**

held in

***June Nineteen Ninety Five***

having satisfied the examiners in the following subjects

**Section 1**

Financial Accounting 1

Law 1

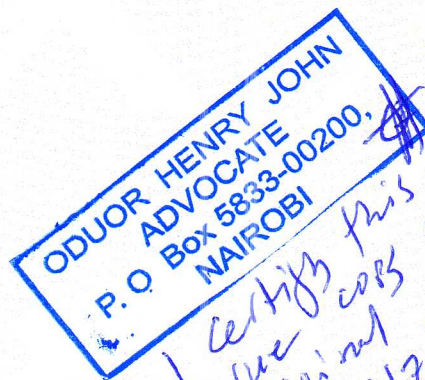
Economics

**Section 2**

Taxation I

Cost Accounting

Auditing



Official Seal

Secretary