



**THE INSTITUTE  
OF CERTIFIED  
FINANCIAL  
MANAGERS**

# DIPLOMA

In accordance with the regulations of the  
Institute of Certified Financial Managers

**PROFESSIONAL INTERNAL AUDITOR  
DIPLOMA**

is awarded to

*Irina Bogataya*

Garry Carter, CEO of the ICFM  
Reg N 345145  
16 September 2011



Royal Patron: His Royal Highness Prince Michael of Kent GCVO