



**American  
Institute of  
CPAs®**

**Kevin Williams**

Dear Participant:

Thank you for attending the 2021 AICPA & CIMA Cannabis Industry Conference held in Las Vegas, NV and offered live online. This document will serve as evidence of successful completion of the Continuing Professional Education (CPE) sessions in which you participated. Each session you attended is displayed along with the corresponding number of minutes received. It is the responsibility of the participant to maintain this document.

<b>Date/Time</b>	<b>Session #/Title</b>	<b>Field of Study</b>	<b>Total Min</b>
November 9, 2021 3:40pm	Capstone with Fireside Chat	A (75)	75
November 9, 2021 2:40pm	Cannabis and Forensics--How might the numbers indicate fraud risks	A (50)	50
November 9, 2021 1:25pm	Valuing Cannabis 2.0: Buckle up, this is about to get interesting!	SK (50)	50
November 9, 2021 11:35am	Practical Impact of Section 280E Litigation on Structuring and Due Diligence	T (50)	50
November 9, 2021 10:40am	Attorney/CPA Panel	BL (50)	50



American  
Institute of  
CPAs®

**Kevin Williams**

<b>Date/Time</b>	<b>Session #/Title</b>	<b>Field of Study</b>	<b>Total Min</b>
November 9, 2021 8:00am	Keynote: Embracing the Future of Legal Cannabis	BL (50)	50
November 9, 2021 9:05am	Ethics and Practice Management/Risk Management in Cannabis	RE (75)	75
November 8, 2021 3:35pm	Social Equity	BE (50)	50
November 8, 2021 2:40pm	Section 280E Disputes: When to Hold 'Em, When to Fold 'Em	T (50)	50
November 8, 2021 1:25pm	Fireside Chat	A (50)	50



American  
Institute of  
CPAs®

**Kevin Williams**

<b>Date/Time</b>	<b>Session #/Title</b>	<b>Field of Study</b>	<b>Total Min</b>
November 8, 2021 11:35am	M&A	A (50)	50
November 8, 2021 10:40am	Navigating the Challenges and Hurdles of 280E in the Cannabis Industry	A (50)	50
November 8, 2021 9:45am	Cost Accounting "101" for the Cannabis Niche	A (50)	50
November 8, 2021 8:00am	Welcome and Introductions followed by Cannabis 101	A (75)	75

**Total Minutes Combined**

775

**Total CPE**

15.5

A handwritten signature in black ink that reads "Tricia L. Hitmar".

Tricia L. Hitmar

Vice President, Learning and Assessment Innovation

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit.

Type of Instructional Delivery Method: Group Live



**American  
Institute of  
CPAs®**

## **Sponsor Numbers:**

IL-158-000880; NJ-20CE00029900; PA-PX177106; TX-000215; National Registry 141642; All Others-A-0001

## **Field of Study – Abbreviations**

A – Accounting

F – Finance

AG – Accounting (Governmental)

IT – Information Technology

AU – Auditing

MS – Management Services

AUG – Auditing (Governmental)

PD – Personal Development

BE – Behavioral Ethics

PHR – Personnel/Human Resources

BL – Business Law

PROD – Production

BMO – Business Management & Organization

RE – Regulatory Ethics

CM – Communications & Marketing

SK – Specialized Knowledge

CSA – Computer Software & Applications

STAT – Statistics

ECO – Economics

T – Taxes

**Auditors must use Professional Judgment when determining and documenting if a session qualifies for Yellow Book CPE in accordance with the Government Accountability Office, Government Auditing Standards, December 2011 Revision and Guidance on Requirements for Continuing Professional Education, GAO-05-568.**

**Credit hours are recommended in accordance with the Statement on Standards for Continuing Professional Education (CPE) Programs. Your State Board is the Final Authority for the Number of Credit Hours and Field of Study allowed for a particular program.**

**Instructional Delivery Method: Group Live**