



The International Council
for Professional
ICPCPL
CERTIFICATE



This is to Recognise that

Wafaa Masoud Abdullah Heflesh

Has been Assessed & Registered as Complying with The
Requirements Of ISO/IEC 17024:2012 In the Following
Personnel Certification Scheme

**Practitioner Certified Smart Management
Accountant Professional (P-SMA)**

Based On

the professional competency framework of ICPCPL Scheme
Identification Code: UPI-Accountants-01 | Accredited by the
Egyptian Accreditation Council (EGAC).

MANAGING DIRECTOR

Mohamed Saad

Major General Mohamed Saad

Certificate No.: 202606157

CERTIFICATION MANAGER

Mohamed Sami

Prof. Dr. Mohamed Sami



- ☐ Scheme Identification Code: UPI-Accountants -02
- ☐ Accreditation Date: 26- June-2026
- ☐ Valid until: 25- June-2031
- ☐ This Certificate Is Valid For 5 Years.

<https://www.icpcpl.com/>

