

CERTIFICATE OF AUDIT

This certificate is presented to

GESAM S.R.L.

For successfully completing a

“SSAE 16” Type II

*Audit of internal controls on Payroll Full Outsourcing Service for the period
of 1st January to 31st December 2016*

STUDIO GUGGINO



SSAE 16
CERTIFIED AICPA

Dott. TIZIANA GUGGINO

DOTTORE COMMERCIALISTA - REVISORE CONTABILE
AICPA Member No. 5329884