



THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF TRINIDAD AND TOBAGO

ANNUAL REPORT
2020

ABOUT ICATT

The Institute of Chartered Accountants of Trinidad and Tobago (ICATT) was established in 1970 by an Act of Parliament. Its principal activities are regulation of the ethics, discipline, professional conduct and standards of its members and students, and the promotion of their knowledge, skill and proficiency.

MISSION

To effectively promote, regulate and support the development of the accountancy profession in Trinidad and Tobago, and ensure adherence to the highest technical and ethical standards, for the benefit of members, students and the general public.

VISION

We will be:

A prominent professional organisation that is attractive to current and potential members and is a leading practice model for accountancy institutes and other professional bodies in the region.

The preferred body for providing guidance and direction in accountancy, which raises the standard of financial management, reporting, education and governance in the country, thereby adding value to society.

An effectively governed and governing Institute that has a strong and quality organisation infrastructure in terms of vision, strategy, structure, processes, volunteers, resources and positioning in society.

Transparent and accountable to stakeholders, operating with integrity, taking a proactive approach with energised, committed and passionate people.

Representative of the entire accountancy profession in Trinidad and Tobago, including students, members, graduates and all accounting institutions with members in Trinidad and Tobago.

An Institute that provides leadership, lobbying and influence with regard to regulatory bodies, government, accountancy institutions, professional standards, policies, compliance and conduct, development of the profession and good governance.

We will be educators providing pre and post-membership training.

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MESSAGE FROM THE PRESIDENT



Denise Chinpire-O'Reilly - ICATT PRESIDENT, 2020 -2021

2020 was a year which tested the mettle of the Institute, its leadership and its operational capability. I am proud that our response continues to meet these challenges with empathy for our members, adaptations to fit the new normal of professional development activities, engagement with our valued partners and an uninterrupted service from the Secretariat. 2020 was the year in which we concluded our 50th Anniversary as a mature organisation looking to the future, our past as prologue.

The story of our sustained operations, financial and otherwise, is but one aspect of our survival in times where so many institutions have been humbled. Non-government organisations locally and internationally have reported negative impacts on operations and resulting revenues as a consequence of the Covid 19 pandemic. The Institute fared similarly.

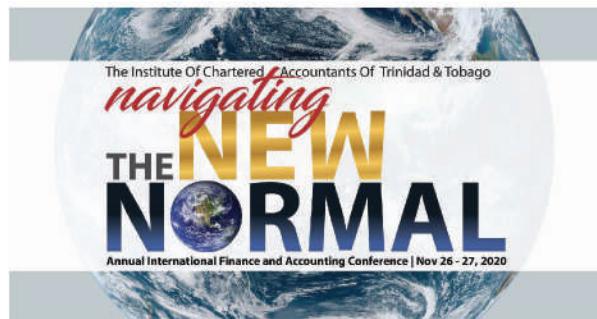
A recorded surplus of \$475,721 for the year ended 31st December 2020 arose mainly from income reductions in operational expenses and generated by our first Virtual Annual Conference. This compares to a surplus of \$1,223,404 for 2019 after a one-time refund of legal fees following the successful conclusion of a court matter was recorded. Overall, the total revenue for 2020 was \$3,932,159 which represents a decrease of 15.94% over the 2019 figure of \$4,623,246.

At a Virtual Annual General Meeting held on July 14, 2020 which was delayed due to gathering restrictions imposed during the COVID 19 lock-down, Council member and former President, Ms. Stacy-Ann Golding and Mr. Dwayne Rodriguez-Seijas, also a member of Council, were re-elected. Two new Council Members, Keith Andre Mills and Arun Seenath were elected.

The Council thanks members Anthony Pierre and Derek Mohammed who both retired after serving 9-year terms. Both have previously held the position of President of this Institute and have chaired several committees. They have both represented ICATT at the regional level. The loss of institutional knowledge that occurs with the departure of these veterans of industry and of ICATT will be significant.

For the 2020/21 term, Council agreed on a set of Strategic Initiatives that would guide its work over the period; we acknowledged that the term would be reduced by one third which would impact an ambitious agenda which included:

- The Development of a 3-year Strategic Plan
- A Membership Engagement Plan
- Practice Monitoring Review Improvements and,
- Enhancements to Brand Management/Social Media Presence



Council has established a sub-committee to continue discussions to review the ICATT legislation. To date the Committee has reviewed legislations of a number of institutions globally as well as the recommendations of IFAC with regard to legislation for accounting bodies.

COMMITTEES OF COUNCIL

Ingrid Lashley has been appointed to chair the Disciplinary Panel. Ms Lashley is the former Vice Chair of the Licensing Committee and assumed the post following the resignation of Nigel Romano. He remains a member of the Disciplinary Panel.

Arrangements are being made to fill the post of Vice Chairman of the Investigations Tribunal which became vacant with the resignation of Junior Frederick.

There are some 89 members of ICATT serving on various committees of Council and the Tribunals. The Institute has been able to contribute to the community through the voluntary participation of members invited to act as liaisons with certain regulatory bodies or serve on state and NGO boards for the 2020-21 term:

Organisation	ICATT Committee/Member
CBTT	Auditing and Accounting Standards
Payments System	Adrienne D'Arcy
Trinidad and Tobago Securities & Exchange Commission	Auditing and Accounting Standards
Trinidad and Tobago Stock Exchange	Auditing and Accounting Standards
Board of Inland Revenue	Taxation
Bankers Association of Trinidad and Tobago	President & Chairmen – A&AS and SMP
Medical Board of Trinidad and Tobago	Kimberly Stripp
St Jude's School for Girls	Lucy-Ann Henry
Trinidad and Tobago Group of Professional Associations Limited	Corene Procope (Treasurer) Kendell Walters (Member)

ICATT continues to be consulted by state bodies on draft policy and legislation. The responses are managed by the respective committees of Council. In 2020/21 ICATT contributed to:

- The draft revised National Tourism Policy 2020 to 2030.
- The Trinidad and Tobago Bureau of Standards' draft International Standards:
- ISO DIS 37000, Guidance for Governance of Organizations and ISO DIS 37002, Whistleblowing Management Systems – Guidelines
- The 2020-21 National Budget
- The CBTT's Guideline for the Treatment of IFRS 9 ECLs for Regulatory Capital Reporting Purposes

MEMBERSHIP

Notwithstanding the set-backs experienced by some members, surveys have shown that the majority have been able to maintain their jobs during the pandemic. 69 new practitioners have joined ICATT and six members have gone on to become Members in Practice – Audit, bringing the total to 154. There were 7 new Members in Practice – Non-Audit and the group now totals 111.

In consideration of the challenges experienced by some members in meeting the payment of dues, the deadline for payment was extended from January 1 to September 30, 2020, with the possibility of partial payments. Waivers were also granted to members experiencing financial difficulty and free CPD activity facilitated by Council members were included in the annual schedule.

ICAC/IFAC ACTIVITY

ICATT is represented at the Institute of Chartered Accountants of the Caribbean by the President, as a Director, and the Vice-President as Alternate Director.

Council member, Kerry Mohammed, serves on the Practice Monitoring Committee of the ICAC along with the President. This Committee is currently considering the renewal of Practice Monitoring arrangements to take effect in 2022 on the expiry of the present contractual arrangements with the ACCA.

Former President, Stacy-Ann Golding continues on the Panel on Accountancy Education Committee of IFAC while the President now holds a position as an Observer of the PAO Development and Advisory Group. ICATT has recently completed IFAC's PAO Digital Readiness Assessment Tool.

ICATT POLICY ENHANCEMENT

With the institution of a national lockdown on non-essential businesses Council considered and approved three policies over the period to support the operations of the Secretariat:

- Health Safety and Environment Policy
- Infectious Diseases Management
- Alternative Workplace Policy

The policies will guide the maintenance of a safe work environment for staff, establish procedures for the management of infectious diseases in the workplace and provide for the use of alternative locations for the conduct of business.

The Council sincerely hopes that 2021 will bring greater stability for our members, their families and the firms who make up the ICATT family. Our challenge will be to enhance member engagement and deliver even greater value to our members as we reach collectively towards personal, professional and industry level development and sustainability.

VIRTUAL ANNUAL CONFERENCE

Covid 19 has succeeded in catapulting ICATT into the virtual world. After the successful introduction of virtual webinars and hosting of a Virtual AGM, the Institute hosted its signature Annual International Finance and Accounting Conference virtually for the first time in 11 years.

This year's conference theme: Navigating The New Normal looked at 2020 and how the pandemic impacted life and business. The theme of the conference was influenced by the major questions that businesses would have had in March 2020 and which persist to today: How do we get through this and survive? What is the future of accountancy?

With the accelerated dependency on digitalization and technology, the 2020 conference agenda provided a forum to discuss shared problems and potential opportunities and to open the profession to new ways of thinking. Participation levels as well as interaction with presenters were unexpectedly high and bode well for the new normal.

The success of the annual event is owed no doubt to the generosity of speakers such as Marcia Annisette, Professor of Accounting; Associate Dean, Academic Schulic School of Business, Canada and Jimmy Greer, the Head of Sustainability at ACCA, U.K. The Council extends its gratitude to the Sponsors, Speakers, Presenters, Panellists, Moderators, and the Secretariat for making the 2020 Virtual Annual International Finance and Accounting Conference a success!

CONCLUSION

The year 2020 has continued to focus on the membership and how technology can support the delivery of better, more meaningful services to the membership. We have developed partnerships with the Association AICPA and with Michael Scott of PCP to bring Continuing Professional Development at more reasonable cost to the members.

The Council has approved a proposal to implement a system for the management of member information which will empower members to access and manage their interface with ICATT more easily by way of a website integrated with the services provided by the Secretariat; the system will be in place by the 3rd quarter of 2021.

In keeping with our plan, the Council and the Committees have extended relationships with other regulatory bodies to promote the interests of our members and to ensure that ICATT makes worthwhile contributions to the discussions and activities that shape the financial landscape.

The Council sincerely hopes that 2021 will bring greater stability for our members, their families and the firms who make up the ICATT family. Our challenge will be to enhance member engagement and deliver even greater value to our members as we reach collectively towards personal, professional and industry level development and sustainability.

REPORT OF **THE CEO**



Esther Le Gendre - ICATT Chief Executive Officer

OPERATIONS OVERVIEW

Proactive planning, flexibility and commitment to members and student services have been at the heart of the Institute's ability to provide an uninterrupted service during the pandemic. Non-government organisations have reported negative impacts on operations and resulting revenues as a consequence of the Covid 19 restrictions. The Institute has been able to sustain its operations and record a surplus of \$475,721 for the year ended 31st December 2020. This arose mainly from income generated from reductions in operational expenses and member engagement in the Annual Conference held virtually.

This compares to a surplus of \$1,223,404 for 2019 resulting from a one time refund of legal fees following the successful conclusion of a court matter, was recorded. Ultimately, the total revenue for 2020 was \$3,932,159 which represents a decrease of 15.94% over the 2019 figure of \$4,623,246.

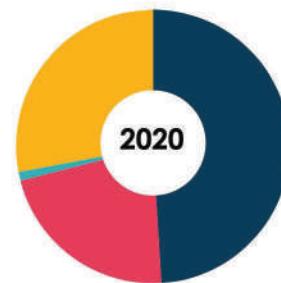
The main contributor to the decrease in revenue was an overall 27.74% decrease in other income. This was mainly derived from a significant decrease in revenue from Seminars and Other Events with revenue of \$1,033,380 for year end 2020 when compared to the \$1,534,391 achieved in 2019. The 2020 decrease was due to the cancellation and postponement of several scheduled CPD Seminars due to the COVID19 pandemic and an increase in the cost of switching to virtual delivery of CPD.

Although there was an overall decrease in income from Seminar and Other Events, the Annual Conference itself generated revenue of \$795,822, representing an increase of 22.37% when compared to the \$650,319 generated in 2019. Other Seminars in 2020 generated income of \$237,822, representing a decrease of 73.03% when compared to the \$881,986 generated in 2019.

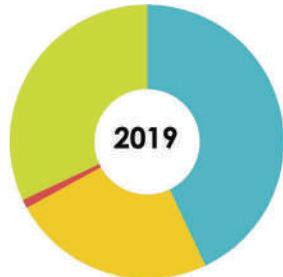
The Institute also experienced decreases in income from Student Subscriptions and Fees which together with Joint Scheme operations yielded \$854,632, a decrease of 21.47% when compared to \$1,088,360 in 2019.

There was an increase of 2.09% in operating expenditure of \$3,435,233 for the year ended 31st December 2020. In 2019 this amounted to \$3,364,790. Other Expenses also increased in 2020 by 14.1% when compared with 2019. Employees' Salaries and benefits were lower by 10.61% when compared to 2019.

Charts below show the contribution of the individual income categories to total income for the years ended 2020 and 2019.



49% - Member's Subscriptions and Fees
22% - Student Subscriptions, Fees and Joint Scheme Income
1% - Interest Income
28% - Other Income



The Institute grew its total investments by 37.96% during the year ended 31st December 2020. This was based on the investment of funds from a surplus derived from 2019. Further investments will be made coming out of the overall year's performance in line with the Institutes' investment policy

Financial Results 2016-2020		2016	2017	2018	2019	2020
Description						
REVENUE						
Members Subscriptions and Fees		1,572,073	1,607,568	1,791,861	1,997,268	1,942,129
Student Subscriptions, Fees and Joint Scheme Income		1,377,641	1,327,163	1,229,094	1,088,360	854,632
Interest Income		31,090	27,902	20,394	37,184	51,287
Other Income		1,537,672	1,499,255	1,525,735	1,500,434	1,084,111
Total Revenue		4,518,476	4,461,888	4,567,084	4,623,246	3,932,159
EXPENSES						
Employee Salaries & Benefits		(2,284,336)	(2,091,422)	(1,628,577)	(1,641,608)	(1,467,352)
Public Relations/Marketing		(137,621)	(115,529)	(49,862)	(94,853)	(32,585)
Operating Expenses		(2,045,641)	(2,036,256)	(2,584,460)	(1,628,329)	(1,935,296)
Total Expenditure		(4,467,598)	(4,243,207)	(4,262,900)	(3,364,790)	(3,435,233)
Profit before Tax		50,878	218,681	304,184	1,258,456	496,926
Income Tax Expense		(38,390)	(33,446)	(28,117)	(35,052)	(21,205)
Net Surplus		12,488	185,235	276,067	1,223,404	475,721
Total Assets		3,776,887	3,814,656	4,302,561	5,689,406	6,044,796
Accumulated Fund		1,977,439	2,153,412	2,429,479	3,577,709	4,029,128

Surplus from Seminars and Events 2016-2020

DESCRIPTION	2016		2017		2018		2019		2020	
	No.	Surplus/Deficit								
Seminars	15	1,028,931	10	911,061	14	732,106	11	881,986	9	237,558
Annual Conference	1	468,017	1	544,619	1	746,093	1	650,319	1	795,822
Events	0	(500)	1	3,586	1	6,328	1	2,086	0	0
Total	16	1,496,448	12	1,459,266	16	1,484,527	13	1,534,391	10	1,033,380

ICATT INTRODUCES WEBINAR SERIES

Notwithstanding the reduction in income and the disruption posed to member participation in face to face CPD events, 2020 presented an opportunity to expand ICATT's CPD offering online. ICATT and the Association of International Certified Professional Accountants (AICPA) have entered into an International Channel Agreement which licenses ICATT to distribute a range of high-quality training material to our membership and the financial sector. The Association is an international professional organization affiliated with the AICPA and CIMA. AICPA is also an associate recognized by ICATT as an approved provider of professional accounting qualifications.

The agreement has facilitated ICATT's expansion of our offering of (CPD) programmes and the introduction of our

Flexible Webinar Series featuring courses delivered virtually with 24/7 access to purchased programs for up to one year. The flexibility and affordability mean that members can learn at their own pace, in their own space and on their own time. In July of 2020, ICATT achieved a record participation of some 500 members on introduction of the webinar series. These online programmes are offered alongside ICATT's custom webinars in International Financial Reporting Standards, Management, Tax, Corporate Governance, Procurement and Audit and Accounting Standards.

ICATT has also entered into a similar agreement with the industry recognised firm of PCP Ltd. headed by Michael Scott who specialises in audit compliance and regulatory training.

MEMBERSHIP

As the COVID-19 pandemic swept across the globe in 2020, all our members were impacted in some way personally and professionally. Many institutions have frozen spending and drastically shifted their financial priorities. ICATT is no exception. The Institute was able to achieve a modest growth across the various categories of membership. Overall, 69 new members were registered in 2020 as compared to 117 in 2019, bringing our total membership for 2020 to 1646. The most significant category of growth was that of Members In Retirement, where 14 members of our profession opted for retirement.

After an aggressive monitoring of CPD declarations together with a marketing and telemarketing campaign to enhance compliance, 100 % of members declared their CPD achievement for the first time since the implementation of the 2018 Rules & Regulations.

The Council has approved the acquisition of new membership software that will improve and integrate the various service options provided by the Institute. Based on a re-vamped and re-modelled website, members will have secure individual accounts and be able to access technical information customized for their interest. CPD activity will continue to be available online with individual records also maintained and available online. Invoicing will be automatic. The improvements should be in place by the 3rd quarter of 2021.

The table below shows the growth in the various membership categories in 2020:

MEMBERSHIP CATEGORY	GROWTH %
MPA	3.95%
MP	6.61%
MNP	5.86%
MR	10.72%
MRO	2.44%

The table below shows the total membership statistics as at December 31, 2020.

	TOTAL AS AT 31.12.2019	NEW MEMBERS	DELISTED	TOTAL AS AT 31.12.2020
MNP	1178	69	(11)	1192
MPA	152	-	-	151
MP	106	-	(1)	111
MRO	41	-	-	38
MR	140	-	-	154
TOTAL	1617	69	(12)	1646

2020 VIRTUAL ANNUAL CONFERENCE

ICATT hosted its first virtual Annual Finance and Accounting Conference on November 26 & 27, 2020. The conference theme: Navigating the New Normal reflected the challenges presented by the global pandemic and set out to harness the collective wisdom and experience of the finance and accounting sectors and examine the disruption both positive and negative posed by COVID 19.

The event was addressed by Khalil Alli, President of the ICAC and featured Marcia Annisette - Professor of Accounting, Associate Dean, Academic of The Schulich School of Business, York University and Jimmy Greer - Head of Sustainability, ACCA. Several dynamic international, regional and local facilitators came from our partner firms, the finance sector and the society at large to present virtually on a packed agenda.

“ ”

Yesterday I attended ICATT's first virtual annual conference aptly titled Navigating the New Normal. The presenters did an excellent job of bringing home the future of accounting and the response needed from our profession during these times of uncertainty.

- feedback from participant

“ ”

ICATT is grateful to the sponsors for their generosity in a year plagued by COVID 19 and precipitous drops in revenue. We also thank the Speakers, Presenters, Panelists, Moderators, and the Secretariat working with technical support for making the 2020 Virtual Annual International Finance and Accounting Conference a success. The annual conference continues to be a very important event on the ICATT calendar and the high level of participation in 2020 was a testament to the engagement of all partners: firms, members, sponsors and corporate colleagues.

OPERATIONS ICATT SECRETARIAT

The Secretariat returned to operating from the Port of Spain office on June 22 after remote work from March 16. During the period the office provided an uninterrupted service to members and committees facilitated by an online platform.

A Memorandum of Agreement has been settled for two three-year bargaining periods 2015-2017 and 2018-2020 between the trade union, BIGWU and ICATT. Settlement of one article relating to the computation of severance benefit remains outstanding. Salary and benefit increases took effect in December of 2020 and retroactive payments were made.

ICATT COUNCIL



DENISE CHIMPIRE-O'REILLY
PRESIDENT, 2020 -2021
CA, FCCA



DWAYNE RODRIGUEZ-SEJAS
VICE PRESIDENT
CA, FCCA



STACY-ANN GOLING
CA, BSC., FCCA, FCA



DINESH BHOLA
CA ACCA CIA



KRISHNA BOODHAI
CA, FCCA, ACII, FLMI



NICOLE JOSEPH
CA, FCCA



DIANNE A. MANO
CA, ACCA, LLB (HONS), LEC, ACAMS



KERRY MOHAMMED
CA, BSc (HONS), FCCA



VIJAY PARABDEEN
CA, FCCA, CFA



ADRIENNE D'ARCY
CA, FCCA



ARUN SEENATH
CA, FCCA



KEITH ANDRE MILLS
CA, FCCA



THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF TRINIDAD AND TOBAGO

COMMITTEE **REPORTS**



AUDITING & ACCOUNTING STANDARDS COMMITTEE

REPORT 2020/21

Name of Committee	Auditing & Accounting Standards	
Committee Mandate	The purpose of the Auditing and Accounting Standards Committee is to improve the standards of accounting and financial reporting in Trinidad and Tobago in accordance with the International Accounting Standards (IAS)	
Members	<p>Stacy-Ann Golding – Chair Reneé-Lisa Phillip Daniel Bissoondial Rishi Motilal Giles Leung</p>	<p>Adrienne D'Arcy – Vice Chair Marissa Quashie Desmond Dial Taryn Salazar</p>
Chairman's Overview	<p>For the 2020/2021 term the Auditing and Accounting Standards Committee's greatest priority was working with the Central Bank of Trinidad and Tobago, the Trinidad and Tobago Securities Exchange Commission, and the Financial Intelligence Unit of Trinidad and Tobago, in updating the Anti Money Laundering External Audit Reporting template and developing an appropriate template for FATCA reporting.</p> <p>We also focused on assisting practitioners in identifying accounting and auditing issues that arose from the COVID-19 pandemic and the resolution of same.</p>	
Summary of Activities	<p>The Auditing and Accounting Standards Committee held four (4) meetings during the 2020/2021 term.</p> <p>Projects completed during the term included :</p> <ul style="list-style-type: none"> • Updating of the Anti-Money Laundering template • Development of a FATCA template • Development of guidance material on how to prepare Summary Financial Statements • Provided feedback on Foreign Currency and Crypto Assets accounting • Development of a bulletin on how to Audit in a COVID-19 Environment <p>The committee also met with the Central Bank of Trinidad & Tobago on IFRS 17 matters as well as provided feedback on Corporate Governance Guidelines issued by the CBT.</p> <p>Ongoing projects include:</p> <ul style="list-style-type: none"> • Revision of the Public Interest Entity definition • Consideration of the applicability of the Bannerman case to practitioners in Trinidad and Tobago. The case centers on the need for auditors to manage the risk of inadvertently assuming a duty of care to third parties in the preparation of their audit reports. 	

DISCIPLINARY PROCEEDINGS PANEL AND APPEALS COMMITTEE

Appointees to the Disciplinary Proceedings Panel and to the Appeals Panel are deemed fit and proper to serve on:

- a) Investigation Tribunals
- b) Disciplinary Tribunals, and
- c) Appeals Committees

from time to time and on a case by case basis. All committee and tribunal members shall be drawn from the Disciplinary Proceedings Panel and the Appeals Panel respectively.

The Disciplinary Proceedings Panel and the Appeals Panel comprise not more than 30 Members: 6 non-accountants, and 6 of whom shall be attorneys-at-law. Appointment to the respective Panels shall be for a period of 3 years, and members shall be eligible for re-appointment for a further period of 3 years.

Investigation Tribunals

The functions of an Investigation Tribunal shall be:

- a) to investigate suspected or alleged acts of improper or unprofessional conduct
- b) to get clarification as to the suspected or alleged act of improper or unprofessional conduct, and
- c) to ensure that the suspected or alleged act of improper or unprofessional conduct can be properly supported, with a view to considering and deciding whether there is sufficient merit in a complaint or suspected act of improper or unprofessional conduct to warrant the matter being referred to a Disciplinary Tribunal.

Disciplinary Tribunals

Disciplinary Tribunals shall be appointed on a case by case basis from the Disciplinary Proceedings Panel. No member who has referred a matter to or who has served on the Investigation Tribunal may be a member of the Disciplinary Tribunal that deals with the case in relation to that matter. The function of a Disciplinary Tribunal is to hear and determine cases referred to it by an Investigation Tribunal and the Licensing Committee.

Appeals Committees

Members of an Appeals Committees shall be drawn from the Appeals Panel. The function of an Appeals Committee is to hear and determine appeals against:

- a) refusal of membership by Council
- b) decisions of Investigation and Disciplinary Tribunals
- c) decisions of the Licensing Committee

and to provide a machinery for the correction of error.

Current members of the Panel effective April 10, 2018 are as follows:

Standing Chairs and Vice-Chairs (Non-Council members)

Investigations Tribunal	Disciplinary Tribunal	Appeals Committee
Chair – Nigel Irish Vice Chair – Junior Frederick (resigned June 2020)	Chair-Ingrid Lashley (appointed October 2021) Nigel Romano (resigned October 2020 and now sits as a member on the committee) Vice Chair – Raymond Crichton (Non-Accountant)	Chair – Retired Madame Justice Annetine Sealey (Non-Accountant) Vice Chair – Steve Waldron (Attorney-at-Law)

DISCIPLINARY PROCEEDINGS PANEL AND APPEALS COMMITTEE continued

- Non-ICATT member - no more than 6 members
 - Attorneys-at-law
 1. Barrie Attzs
 2. Dawn Seepersad
 3. Colleen Murray
 4. Natasha Ashby
 5. Jo-Anne Julien
 - Non-Accountant - no more than 6 members
 1. Martin De Gannes
 2. Ulric Miller
 3. Ravi Suryadevara
 4. Nigel Baptiste
 - ICATT Members
 1. Leslie Nelson
 2. Savatry Lopez
 3. Binode Bajnath
 4. Carl Sooko
 5. Vishnu Maharaj
 6. Patricia Kong Ting
 7. Shiva Manraj
 8. Richard Young
 9. Donna Jack
 10. Pamela Seesahai
 11. Rajesh Rajumarsingh
 12. Varesha Besai
 13. Nigel Romano

Ex officio Member - Council Member, Dianne Mano.

Name	Investigations Tribunals
Mandate	<p>Tribunal means the group of persons selected from the Disciplinary Proceedings Panel to adjudicate on Investigatory and Disciplinary matters.</p> <p>The functions of an Investigation Tribunal shall be:</p> <p>a) to investigate suspected or alleged acts of improper or unprofessional conduct;</p> <p>b) to get clarification as to the suspected or alleged act of improper or unprofessional conduct; and</p> <p>c) to ensure that the suspected or alleged act of improper or unprofessional conduct can be properly supported, with a view to considering and deciding whether there is sufficient merit in a complaint or suspected act of improper or unprofessional conduct to warrant the matter being referred to a Disciplinary Tribunal.</p>
Summary of Activities	<p>For the year 2020, the Investigations Tribunals have been working assiduously on the matters referred. One (1) new complaint was received during the year 2020. Two (2) complaints were closed by the Tribunal and accepted by the Council of ICATT. Tribunals continue to investigate the three (3) complaints referred in 2018.</p>

LICENSING COMMITTEE

REPORT 2020/21

Name	Licensing Committee (LC)	
Committee's Mandate	<p>The sole responsibility of this Committee is as follows:</p> <ul style="list-style-type: none"> a) to consider whether to grant, renew, amend or cancel Practising and Auditing Certificates issued by the Institute b) to oversee the Institute's Practice Monitoring Programme c) to review and take appropriate action in respect of each monitoring report. 	
Members	<p>Nola Drayton-Smith – Chair Anne-Marie James Howard Dottin Avyann Ferguson-Awai (February 2019 to present)</p> <p>Krishna Boodhai, Council Member - Ex-Officio Member</p> <p>The non-accountants on the Committee are M. Mano, R. Look Kin and A. Ferguson-Awai.</p>	<p>Edmund Phillips - Vice Chair Ingrid Lashley - Vice Chair (April 2018 to July 2020)</p> <p>Melissa Mano Richard Look Kin (February 2019 to present)</p>
Chairman's Overview	<p>The Committee has been working diligently to review the Practice Monitoring Reports presented by the external Reviewer. 11 firms were monitored during the period. While reviews which are satisfactory have been on the increase, the monitoring statistics from inception on 2009 to the present show that only 78 of 256 reviews have been satisfactory. The Committee continues to meet with practitioners with a history of unsatisfactory outcomes to understand problems faced and to hear their action plans for improvement. Two meetings were held with members to discuss the outcomes of audit monitoring visit.</p>	
Summary of Activities	<p>The Licensing Committee has held six (6) meetings in the 2020/2021 term. The committee considered and approved 117 applications. 108 Reissuance Applications; 45 Practising (non-audit) and 63 Practising-Auditing.</p> <p>4 new licenses were granted for Practising (non-audit) and 5 for Practising-Auditing. Just over half of all MPAs applies for renewals within the stipulated period. The Committee has recommended that MPAs be made aware that licenses are granted for a period of one year only before moving to stronger action.</p> <p>Throughout 2020 several Continuous Professional Development (CPD) programmes were held for the benefit of practising members. The aim of the sessions was to assist practitioners in the proper documentation of audit work, provide advice on how to avoid problems which come to light during audit monitoring visits and to provide guidance to small and medium sized practitioners on how to ensure satisfactory reviews. The committee has recommended the hosting of mandatory workshop sessions for practicing members to improve the quality of audits being done.</p>	

AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO

1 JANUARY 2009 TO 31 DECEMBER 2020

1 January 2009 to 31 December 2020		First or routine visits	Follow-up visits	Total visits
Satisfactory		38	40	78
Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement		9	31	40
Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement		55	32	87
Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues		2	2	4
Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues		23	24	47
TOTAL		127	129	256

Year of visit	Total reports	First or routine visit	Second visit (first follow-up)	Third visit (second follow-up)	Fourth visit (third follow-up)	Fifth visit (third follow-up)
2020	11	9	0	0	2	0
2019	20	10	1	2	3	4

AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO

1 JANUARY 2020 TO 31 DECEMBER 2020

	First or routine visits	Second or routine visits	Third or routine visits	Fourth or routine visits	Fifth or routine visits	Total Visits
Satisfactory	4	0	0	1	0	5
Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	0	0	0	1	0	1
Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	1	0	0	0	0	1
Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues	1	0	0	0	0	1
Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues	3	0	0	0	0	3
TOTAL	9	0	0	2	0	11

MEMBERS & STUDENTS RELATIONS COMMITTEE

REPORT 2020/21

Name of Committee	Member & Student Relations	
Committee Mandate	To capture and students' interest and get them more involved in the Institute. To encourage networking opportunities with the other accountants, business communities and Government, this will raise ICATT's profile. To develop CPD Programmes for all members and to encourage the expansion of our Membership base.	
Members	<p>Dinesh Bhola – Chair Lucyann Henry Karen Doolarchan Jagdesh Parey Kimberly Romain Mark Superville</p>	<p>Vijay Parabdeen – Vice Chair Venita Ramlal Ravi Dass Sean Mc Millan Andrea Borneo-Ragoo</p>
Chairman's Overview	<p>Our initiatives for 2020/21 were unfortunately impacted by the Covid-19 pandemic and the associated Public Health Regulations which limited our ability to engage in person with our members.</p> <p>However, in spite of this challenge and in keeping with the rise in the use of virtual events, we hosted our first ever Annual International Finance and Accounting Conference (AIFAC) in virtual format, which was well received by our members and guests alike.</p> <p>This year we also saw the departure of our former Chairman, Derek Mohammed, after serving a decade in this role. I would like to extend heartfelt thanks to him for his great contributions over the years.</p> <p>The Committee, with the support of the Secretariat will continue on with initiatives to enhance benefits and engagement with members, existing and potential, keeping in mind the limitations imposed on us by the pandemic.</p>	
Summary of Activities	<p>The Members & Student Relations Committee held three (3) meetings during the term 2020/2021.</p> <p>Current initiatives include an overhaul of the M&SR page and a free webinar on accounting, legal and controls framework for NGOs.</p>	

PROFESSIONAL ACCOUNTANTS IN BUSINESS COMMITTEE

REPORT 2020/21

Name of Committee	Professional Accountants in Business		
Committee Mandate	<p>The purpose of the PAIB Committee is to reach out to, and serve, the professional accountants in Trinidad and Tobago who work in industry, commerce, education, public sector and non-profit organizations. This committee focuses on exposing professional accountants to global developments, good practice guidance and knowledge sharing that will enhance the role and domain of professional accountants in business.</p>		
Members	<p>Vijay Parabdeen – Vice Chair Anisa Mohammed Osben J Cuffie Sheree Welch Prakash Ramoutar</p>	<p>Keith André Mills - Vice Chairman Michelle Newallo Bernadette Sammy Wayne Diaz</p>	
Chairman's Overview	<p>The Covid-19 Pandemic affected all forms of activities during the preceding term and activities ordinarily undertaken by the PAIB were not possible. The committee did manage to meet virtually to and create a roadmap for the PAIB activities in the new normal.</p> <p>At the top of the agenda for 2021 is engaging the PAIB members to determine to what extent their roles have evolved to life in the new normal and the permanence of these changes.</p> <p>On the international front, the impact of the Great Reset as outlined by the World Economic forum will need to be understood by all PAIB practitioners and how this will radically alter both the orientation of the PAIB (in terms of redefining stakeholders) and the work environment within which they operate. Engagements that involve reaching out to other member bodies (e.g. Australia/New Zealand) will be useful to get a feel as to how peer bodies are considering this initiative.</p>		
Summary of Activities	<p>The Professional Accountants in Business Committee held three (3) meetings during the 2020/2021 term.</p> <p>Unable to host its planned events for 2020, the committee took the opportunity to review its Terms of Reference and evaluate its success to date in achieving its mandate.</p> <p>The committee then sought to identify a set of strategic goals that would assist the committee in achieving its mandate ensuring that these goals were aligned with the Council's three-year strategic plan.</p> <p>The committee also contributed to the upgrade of its committee page on the website offering suggestions and relevant content.</p>		

SMALL & MEDIUM PRACTITIONERS COMMITTEE

REPORT 2020/21

Name of Committee	Small & Medium Practitioners	
Committee Mandate	The primary roles of the SMP Committee are to address issues affecting Small and Medium Practitioners, be champions for change, including exerting influence on other stakeholders and make recommendations to Council.	
Members	Kerry Mohammed – Chair	Stacy-Ann Golding – Vice Chair
	Atiba Caddle	Nalini Suratsingh
	Hyacinth Simms	Lucyann Henry
	Jason Ricardo Ali	Christopher Ramjit
	Russell Murray	Tosca James
	Jiselle Renaud	
Chairman's Overview	<p>The SMP committee made several positive contributions to assist small and medium practitioners over the past term of Council. The impact of Covid 19 disrupted many areas of the profession including audit. Despite this we were able to lobby the respective regulatory bodies to bring awareness of the importance of accepting audited financial statements from licensed practitioners.</p> <p>We were also able to complete several items such as a peer review checklist, document and address the concerns of members with regard to difficulties experienced with several regulatory bodies. The Committee also worked closely with the secretariat to host a Webinar on Amendments to the Companies Act which was attended by some 95 practitioners.</p>	
	<p>The Small and Medium Practitioners Committee held five (5) meetings during the term 2020/2021 – from July 14, 2020 to February 18, 2021.</p> <p>The SMP committee completed work on a Peer Review Checklist which would serve as a quality checklist for practitioners in preparation for a Practice Monitoring review. The checklist which was scheduled to be rolled out to members in September 2020 was delayed due to the pandemic. A new date for roll out is planned for April of 2021.</p> <p>Instead of a stand-alone webinar, a Practical Audit Training session with Michael Scott of PCP Ltd. was incorporated into the 2020 Virtual Conference. Participants received a refresher on audit compliance and regulatory requirements.</p>	
Summary of Activities	<p>The committee successfully lobbied for a new look and feel and contents capability of the committee's page on the institute's website. Some of the new features include a listing of all of the SMP Members, information on regulatory guidelines and how to start a practice, access to technical resources, and a section on frequently asked questions. The page also provides links to other committee pages and pertinent and up to date industry information.</p> <p>The committee continued to engage various stakeholders in dialogue on behalf of its membership. These included the Bankers Association, on the differences between audited and management accounts, and the Board of Inland Revenue to raise issues regarding the inconsistencies with respect to the filing of documents at the Registry Offices.</p> <p>The committee hosted a workshop on Amendments of the Companies Act 2019 to discuss their impact on SMEs.</p>	

TAXATION COMMITTEE

REPORT 2020/21

Name of Committee	Taxation Committee		
Committee Mandate	The Taxation Committee assists the general membership in developing expertise in taxation and related areas. A major goal of the committee is to prepare a working document for Council's consideration on the simplification of the taxation laws of Trinidad & Tobago and make suggestions relating to improvement in the area of tax administration.		
Members	Arun Seenath - Chair Shivanan Deopersad Michael Abraham Sinanan Dass Susan Ramsamooj	Nicole Joseph - Vice Chair Keith Robinson Carl Sooko Yolande Marshall. Anil Avery Bridglal	Rupert Gooding Suresh Cassie Jo-Anne Mark Kendell Robley
Chairman's Overview	The last twelve (12) months have been a significantly challenging period for the world, as well as our profession. Changes in processes implemented by the Tax authorities forced taxpayers and service providers to adapt in order to meet their compliance responsibilities. The Tax Committee continued to engage with key stakeholders to understand these new processes and to make recommendations for improvements in the short and longer term. For the upcoming year, the Committee is seeking to bring more relevant information to our membership and to continue working with the authorities to find workable solutions to improve compliance and general processes for the benefit of everyone involved.		
Summary of Activities	<p>The Taxation Committee held three (3) meetings during the term 2020/2021</p> <p>The following activities were the highlight of the committee's year.</p> <p>Board of Inland Revenue – The Committee continued to maintain open channels of communication with the Board of Inland Revenue (BIR) including extending invitations to collaborate for tax training sessions, and requests to meet on key issues faced by taxpayers and the membership. With respect to the ongoing utilization of e-filing, the Committee wrote to the BIR to express some of its concerns and will continue to make recommendations on behalf of our members and their clients in the upcoming year.</p> <p>National Budget 2020/21 - The Committee responded to requests from the Ministry of Finance for proposals for consideration in the drafting of the Budget 2020/21. Members also represented ICATT on subsequent post-budget panels.</p> <p>ICATT Tax Committee Page – The Tax Committee's page on the ICATT website has been updated frequently with tax news, Budget newsletters and quarterly tax updates.</p> <p>Strategic Goals. The Committee contributed to the development of strategic goals to assist Council with its compilation of shared objectives for rollout over a 3-year period.</p>		



THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF TRINIDAD AND TOBAGO

FINANCIAL **STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER, 2020



The Institute of Chartered Accountants of Trinidad and Tobago

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FINANCIAL STATEMENTS

STATEMENT OF COUNCIL'S RESPONSIBILITIES

Statement of Council's Responsibilities

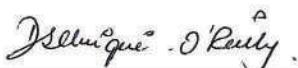
The Council of The Institute of Chartered Accountants of Trinidad and Tobago (The Council) is responsible for the following:

- Preparing and fairly presenting the accompanying financial statements of The Institute of Chartered Accountants of Trinidad and Tobago (the Institute), which comprise the Statement of Financial Position as at 31 December, 2020, the Statements of Profit or Loss and Other Comprehensive Income, Changes in Funds and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information;
- Ensuring that the Institute keeps proper accounting records;
- Selecting appropriate accounting policies and applying them in a consistent manner;
- Implementing, monitoring and evaluating the system of internal control that assures security of the Institute's assets, detection/prevention of fraud and the achievement of the Institute's operational efficiencies;
- Ensuring that the system of internal control operated effectively during the reporting period;
- Producing reliable financial reporting that complies with laws and regulations, including the Companies Act and
- Using reasonable and prudent judgement in the determination of estimates.

In preparing these audited financial statements, Council utilised the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs), as issued by the International Accounting Standards Board and adopted by The Institute of Chartered Accountants of Trinidad and Tobago. Where the International Financial Reporting Standard for Small and Medium-sized Entities presented alternative accounting treatments, Council chose those considered most appropriate in the circumstances.

Nothing has come to the attention of Council to indicate that the Institute will not remain a going concern for the next twelve months from the reporting date, or up to the date the accompanying financial statements have been authorised for issue, if later.

Council affirms that it has carried out its responsibilities as outlined above.



Denise Chinpire - O'Reilly
President
18 February, 2020



Dwayne Rodriguez - Seijas
Vice-President
18 February, 2020

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

**To the Members of
The Institute of Chartered Accountants of Trinidad and Tobago**



Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of The Institute of Chartered Accountants of Trinidad and Tobago (the Institute), which comprise the Statement of Financial Position as at 31 December, 2020, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Funds and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements present fairly, in all material respects, the financial position of The Institute of Chartered Accountants of Trinidad and Tobago as at 31 December, 2020, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Council for the Financial Statements

The Council is responsible for the preparation and fair presentation of the Financial Statements in accordance with IFRS for SMEs, and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Council is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The Council is responsible for overseeing the Institute's financial reporting process.

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT

**To the Members of
The Institute of Chartered Accountants of Trinidad and Tobago**



Report on the Audit of the Financial Statements continued

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on The Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause The Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Aegis & Co

Chartered Accountants
Port of Spain
Trinidad, West Indies
18th February, 2021

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Financial Position as at 31 December, 2020

	Notes	2020	2019
		\$	\$
ASSETS			
Non-current Assets			
Property, plant and equipment	2	680,421	633,808
Current Assets			
Cash and cash equivalents	3	4,967,616	4,403,343
Receivables and prepayments	4	396,759	651,458
Taxation refundable		--	5,797
		5,364,375	5,060,598
Total Assets		6,044,796	5,694,406
LIABILITIES			
Capital and Reserves			
Accumulated Fund		4,029,128	3,577,709
Benevolent Fund	5	222,609	198,307
		4,251,737	3,776,016
Current Liabilities			
Trade and other payables	6	854,919	997,818
Taxation payable		--	895
Deferred income		938,140	919,677
		1,793,059	1,918,390
Total Liabilities		6,044,796	5,694,406

The Accounting Policies on pages 27 to 31 and the Notes on pages 32 to 37 are an integral part of these Financial Statements.

On 18 February, 2021 the Council of The Institute of Chartered Accountants of Trinidad and Tobago authorised these financial statements for issue.

President Desiré O'Reilly

Council Member John

FINANCIAL STATEMENTS

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Profit or Loss and Other Comprehensive Income
for the year ended 31 December, 2020**

	Notes	2020	2019
		\$	\$
REVENUE			
Members' subscriptions and fees	7	1,942,129	1,997,268
Students' subscriptions, fees and joint scheme income	8	854,632	1,088,360
Interest income		51,287	37,184
Other income	9	<u>1,084,111</u>	<u>1,500,434</u>
		<u>3,932,159</u>	<u>4,623,246</u>
EXPENSES			
Depreciation		(62,566)	(53,405)
Employees' salaries and benefits	10	(1,467,352)	(1,641,608)
Other expenses	11	<u>(1,905,315)</u>	<u>(1,669,777)</u>
		<u>(3,435,233)</u>	<u>(3,364,790)</u>
Surplus before Taxation		496,926	1,258,456
Taxation charge	12	<u>(21,205)</u>	<u>(35,052)</u>
Surplus after Taxation		<u>475,721</u>	<u>1,223,404</u>
Total Comprehensive Income		<u>475,721</u>	<u>1,223,404</u>

The Accounting Policies on pages 27 to 31 and the Notes on pages 32 to 37 are an integral part of these Financial Statements.

FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN FUNDS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Changes in Funds
for the year ended 31 December, 2020**

	Accumulated Fund \$	Benevolent Fund \$	Total Funds \$
Year ended 31 December, 2019			
Balance at 1 January, 2019	2,429,479	157,265	2,586,744
Surplus for the year 2019	1,223,404	--	1,223,404
Transfer from Benevolent Fund	--	(34,132)	(34,132)
Transfer to Benevolent Fund	(75,174)	75,174	--
Balance at 31 December, 2019	3,577,709	198,307	3,776,016

Year ended 31 December, 2020

Balance at 1 January, 2020	3,577,709	198,307	3,776,016
Surplus for the year 2020	475,721	--	475,721
Transfer to Benevolent Fund	(24,302)	24,302	--
Balance at 31 December, 2020	4,029,128	222,609	4,251,737

The Accounting Policies on pages 27 to 31 and the Notes on pages 32 to 37 are an integral part of these Financial Statements.

FINANCIAL STATEMENTS

STATEMENT OF CASH FLOWS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Cash Flows
for the year ended 31 December, 2020**

	2020	2019
	\$	\$
Cash Flows from Operating Activities		
Surplus before taxation	496,926	1,258,456
Adjustments for non-cash income and expenses:		
Depreciation of property, plant and equipment	62,566	53,405
Interest received	(51,287)	(37,184)
	<u>508,205</u>	<u>1,274,677</u>
 Changes in Operating Assets and Liabilities		
Movement in receivables and prepayments	254,699	(246,425)
Movement in inventory	--	20,748
Movement in trade and other payables	(142,899)	17,088
Movement in deferred income	18,463	184,877
Cash generated from Operating Activities	<u>638,468</u>	<u>1,250,965</u>
Interest received	51,287	37,184
Tax paid	(16,303)	(36,885)
Net cash from Operating Activities	<u>673,452</u>	<u>1,251,264</u>
 Cash Flows from Investing Activities		
Purchase of equipment	(109,179)	(18,960)
Net cash (used in) Investing Activities	<u>(109,179)</u>	<u>(18,960)</u>
 Cash Flows from Financing Activities		
Payment from Benevolent Fund	--	(34,132)
Net cash (used in) Financing Activities	<u>--</u>	<u>(34,132)</u>
Net increase in cash and cash equivalents	564,273	1,198,172
Cash and cash equivalents at beginning of year	<u>4,403,343</u>	<u>3,205,171</u>
 Cash and Cash Equivalents at End of Year (Note 3)	<u>4,967,616</u>	<u>4,403,343</u>

The Accounting Policies on pages 27 to 31 and the Notes on pages 32 to 37 are an integral part of these Financial Statements.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2020

The principal accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years.

a) Basis of Preparation

These Financial Statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) under the historical cost convention, as modified by the revaluation of available-for-sale investments. The preparation of financial statements in conformity with the IFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Institute's accounting policies.

b) Financial Instruments

Financial instruments carried on the Statement of Financial Position include cash and cash equivalents, receivables, accounts payable and borrowings and are stated at their approximate fair values determined in accordance with the policy statements disclosed.

c) Use of Estimates

The preparation of financial statements in conformity with IFRS for SMEs requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. (See Note 6).

d) Property, Plant and Equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. The Institute adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Institute. The carrying amount of the replaced part is derecognised.

FINANCIAL **STATEMENTS**

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2020 continued

d) Property, Plant and Equipment continued

All other repairs and maintenance are charged to the Statement of Profit or Loss and Other Comprehensive Income during the period in which they are incurred. Depreciation on other assets is charged so as to allocate the cost over their estimated useful lives as follows:

Office premises	-	2% per annum on the straight-line basis
Office equipment	-	20% per annum on the reducing balance basis
Computer equipment	-	33.33% per annum on the reducing balance basis
Furniture, fixtures and fittings	-	10% per annum on the reducing balance basis

The residual values of assets and their useful lives are reviewed, and adjusted, if appropriate, at each Statement of Financial Position date.

Profits or losses on disposal of property, plant and equipment are determined by comparing proceeds with the carrying amount and are included in administrative expenses in the Statement of Profit or Loss and Other Comprehensive Income, thus reducing or increasing these expenses as appropriate.

Property, plant and equipment are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's net selling price and value in use.

e) Trade Receivables

Trade receivables are carried at original invoice amount less provision made for impairment of these receivables. A provision for impairment of trade receivables is established when there is objective evidence that the Institute will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the carrying amount and the recoverable amount. Provisions for impairment of receivables are included in the Statement of Profit or Loss and Other Comprehensive Income.

f) Cash and Cash Equivalents

Cash and cash equivalents are carried in the Statement of Financial Position at cost and comprise cash in hand, cash at bank, funds held in Trinidad and Tobago Dollar (TTD) and United States Dollar (USD) Income Funds, and other short-term highly liquid investments.

g) Accounts Payable

Accounts payable are obligations on the basis of normal credit terms and do not bear interest. Accounts payable are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

FINANCIAL **STATEMENTS**

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2020 continued

h) Deferred Income

Subscriptions received in the current year for the following year are recorded as a liability. These amounts are then transferred to revenue in the year to which they relate. Members' and students' prepayments are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

i) Provisions

Provisions are recognised when the Institute has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

j) Foreign Currency Translation

a) Functional and Presentation Currency

Items included in the financial statements of the Institute are measured using the currency of the primary economic environment in which the Institute operates ('the functional currency'). These financial statements are presented in Trinidad and Tobago Dollars (TTD), which is the Institute's functional and presentation currency.

b) Transactions and Balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Profit or Loss. All other foreign exchange gains and losses are presented in the Statement of Profit or Loss and Other Comprehensive Income within Other Income.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2020 continued

k) Pensions

The Institute has a defined contribution plan. A defined contribution plan is a pension plan under which the Institute pays fixed contributions into a separate entity and has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

The Institute pays contributions to publicly or privately administered pension insurance plans on a mandatory or contractual basis. The contributions are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as an asset.

l) Revenue Recognition

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the Institute's activities and it is recognised on an accrual basis.

Subscription Income

Student and membership subscriptions are initially recorded as deferred revenue and are recognised on a straight-line basis over the period to which they relate.

Interest Income

Interest income is recognised on the accrual basis.

Seminar and Events Income

Income from seminars and events is recognised on a net basis once the event has been held. Income collected or expenses incurred are deferred if received or incurred in advance of the seminar or event.

m) Taxation

The charge to taxation is computed using currently enacted rates in respect of the year of income under review on taxable profits derived from income streams that are subject to a charge to tax under the Income Tax and Corporation Tax Acts respectively.

Business Levy is computed at the rate of 0.6% on revenues that are subject to tax under the taxing provisions except for membership dues and subscription fees which are exempted under the Income Tax and Corporation Tax Acts.

Green Fund Levy is computed at the rate of 0.3% on revenues that are subject to tax under the taxing provisions previously mentioned.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2020 continued

n) Deferred Income Taxes

Deferred income taxes are provided in full, using the liability method, for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred income taxes are determined using tax rates that have been enacted or substantially enacted and are expected to apply when the related deferred income tax asset is realised or the related deferred income tax liability is settled.

Under this method, a provision is made for deferred income taxes on the revaluation of certain non-current assets and, in relation to an acquisition, on the difference between the fair values of the net assets acquired and their tax base.

The principal temporary differences arise from depreciation on property, plant and equipment and tax losses carried forward. Deferred tax assets relating to the carry forward of unused tax losses are recognised to the extent that it is probable that future taxable profit will be available against which the unused tax losses can be utilised.

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2020

1 Incorporation and Activities

The Institute of Chartered Accountants of Trinidad and Tobago (the Institute) was incorporated by Act No. 33 of 1970 and is domiciled in the Republic of Trinidad and Tobago with its registered office located at 2nd Floor, Building A, Professional Centre, 11-13 Fitzblackman Drive South, Woodbrook, Port of Spain. The Institute's activities are to regulate the ethics, discipline, professional conduct and standards of its members and students and to promote and increase the knowledge, skill and proficiency of its members and students.

2 Property, Plant and Equipment

	Office Premises	Office Equipment	Computer Equipment	Furniture Fixtures and Fittings	Total
Cost					
1 January, 2019	692,383	213,513	397,549	256,041	1,559,486
Additions	--	5,200	13,760	--	18,960
31 December 2019	692,383	218,713	411,309	256,041	1,578,446
Accumulated Depreciation					
1 January, 2019	210,120	156,616	349,640	174,857	891,233
Annual depreciation	13,848	11,553	19,886	8,118	53,405
31 December 2019	223,968	168,169	369,526	183,005	944,638
Carrying Amount					
31 December 2019	468,415	50,544	41,783	73,036	633,808
Cost					
1 January, 2020	692,383	218,713	411,309	256,041	1,578,446
Additions	--	15,499	93,680	--	109,179
31 December 2020	692,383	234,212	504,989	256,041	1,687,625
Accumulated Depreciation					
1 January, 2020	223,968	168,169	369,526	182,975	944,638
Annual depreciation	13,848	12,876	28,536	7,306	62,566
31 December 2020	237,816	181,045	398,062	190,281	1,007,204
Carrying Amount					
31 December 2020	454,567	53,167	106,927	65,760	680,421

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2020 continued

3 Cash and Cash Equivalents	2020	2019
	\$	\$
Income fund	3,457,578	2,506,064
Cash at bank	1,403,572	1,791,307
Savings accounts	104,466	104,377
Cash in hand	<u>2,000</u>	<u>1,595</u>
	<u>4,967,616</u>	<u>4,403,343</u>

The Income Fund investments have been classified as cash equivalents as they are available for working capital requirements. The effective interest rate of these funds at the year-end was 1% (2019: 0.9%).

The carrying amounts of the Institute's foreign currency denominated monetary assets translated to the functional currency at the end of the reporting period are as follows:

4 Receivables and Prepayments	2020	2019
	\$	\$
USD Income and Growth Fund	<u>51,207</u>	<u>46,715</u>
Receivables	319,305	420,444
Prepayments	64,634	218,194
VAT refund	<u>12,820</u>	<u>12,820</u>
	<u>396,759</u>	<u>651,458</u>

As at 31 December 2020, Trade Receivables of \$319,305 (2019: \$420,444) were fully performing.

Trade receivables are non-interest bearing and due upon receipt or on 30 days term.

The ageing analysis of Receivables is as follows:

	Total	Neither past due nor impaired	Past due but not impaired		
			30-60 days	60-90 days	>90 days
			\$	\$	\$
2020	319,305	30,124	229,206	49,942	10,033
2019	420,444	73,795	149,025	71,721	125,903

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2020 continued

5 Benevolent Fund	2020	2019
	\$	\$
Balance at end of year	<u>222,609</u>	<u>198,307</u>

The Benevolent Fund which was established in 1982 is an accumulation of a maximum of 5% of the profit for the year transferred each year. From time to time, the net profits of events held by the Institute may be transferred to the Fund. The purpose of the Benevolent Fund is to provide aid to distressed members of the Institute.

6 Trade and Other Payables	2020	2019
	\$	\$
Accrued Liabilities	506,809	718,948
VAT Payable	311,177	253,354
Trade Payables	<u>36,933</u>	<u>25,516</u>
	<u>854,919</u>	<u>997,818</u>

The Institute is engaged in negotiations with the trade union regarding retroactive salary variations for certain employees of the Institute. The Institute has taken the appropriate advice from consultants specialising in these matters, and has established provisions for these variations as recommended by these experts. These accruals considered the unique attributes of the Institute and the current market experience in settling similar matters. At the date of the Statement of Financial Position, we believe that these accruals are a fair estimate of this liability based on information available to date.

7 Members' Subscriptions and Fees	2020	2019
	\$	\$
Members not in practice	857,765	853,578
Members in practice - audit	598,764	700,520
Members in practice - non-audit	339,750	294,350
Firm registration	115,000	106,500
Members resident overseas	15,620	17,160
Application fees	12,150	23,400
Retired members	<u>3,080</u>	<u>1,760</u>
	<u>1,942,129</u>	<u>1,997,268</u>

8 Students' Subscriptions, Fees and Joint Scheme Income	2020	2019
	\$	\$
Subscriptions and fees	702,547	970,986
Joint scheme subvention	<u>152,085</u>	<u>117,374</u>
	<u>854,632</u>	<u>1,088,360</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2020 continued

		2020	2019
		\$	\$
9	Other Income		
Profit from seminars and other events		1,033,380	1,534,391
Profit / (Loss) from sale of publications		51,154	(10,642)
Miscellaneous		<u>(423)</u>	<u>(23,315)</u>
		<u>1,084,111</u>	<u>1,500,434</u>
10	Employees' Salaries and Benefits		
Salaries		1,233,666	1,466,167
Employer's pension contributions and NIS		200,472	165,432
Employer's medical plan contributions		13,214	10,009
Staff Uniforms		<u>20,000</u>	<u>--</u>
		<u>1,467,352</u>	<u>1,641,608</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2020 continued

11	Other Expenses	2020	2019
		\$	\$
Consultancy	595,842	634,893	
Practice monitoring	335,223	313,468	
Occupancy	206,254	214,591	
Subscription - ICAC	160,392	162,906	
IT maintenance	154,087	128,389	
Bank charges	92,571	107,650	
Telephone	88,630	89,433	
Repair and maintenance	34,433	56,472	
Subscription IFAC	34,097	34,877	
Public relations	32,585	94,853	
Audit fees	32,250	31,500	
Stationery and office supplies	30,120	23,715	
Council / committee meetings	25,476	36,055	
Annual General Meeting	25,467	32,249	
Insurance	15,138	42,839	
Postage and printing	14,063	37,987	
Travel	10,264	145,701	
Local subscriptions	9,638	16,722	
Security	9,055	7,451	
End of year function	3,200	5,015	
Transportation	730	4,022	
Sponsorship	--	25,000	
Groceries	--	2,464	
Legal fees	(4,200)	(578,475)	
	<hr/>	<hr/>	<hr/>
	1,905,315	1,669,777	<hr/>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS (Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2020 continued

12 Taxation	2020	2019
	\$	\$

The taxation charge comprised the following:

Business Levy	8,848	16,093
Green Fund Levy	<u>12,357</u>	<u>18,959</u>
	<u>21,205</u>	<u>35,052</u>

13 Contingent Liabilities – Litigation

As at 31 December, 2020, there were certain legal proceedings outstanding against the Institute. No provision has been made as professional advice indicates that it is unlikely that any significant loss will arise, or that it is premature at this stage of the action to determine the eventuality. These are, however, recognised as contingent liabilities and are continually reassessed based on developments in the proceedings. Should circumstances change and the likelihood of loss increase, provisions will be established once it is practicable to do so.

14 Related-party Transactions

Key Management Compensation

The compensation paid or payable to all key management for employee service is shown below:

	2020	2019
	\$	\$
Total Key Management Compensation	<u>630,000</u>	<u>492,480</u>

15 Subsequent Events

The Institute has determined that at the time of issue of these financial statements, there are no subsequent events affecting the financial performance, position or changes therein, which require disclosure or adjustments in these financial statements.



THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF TRINIDAD AND TOBAGO

OUR **MEMBERSHIP**



MEMBERS **NOT IN PRACTICE**

2348	ABBOTT, Mellissa	1146	ARJUNE, Pravin S.	1866	BHAGGAN, Kisha
1995	ABDOOL, Naaim	1827	ASH, Carla Nydia	2217	BHAGWANDEEN, Nicholas
1092	ABDOOL, Nadia	2056	ASSEE, Nakeela	645	BHARATH, Adrian M.
1609	ABDOOL, Wahaid	2204	ATHERTON, Marcus L.	774	BHARATH, Anganee
2011	ABDUL, Kashmir	2208	ATWAROO-HOSEIN, Cindy Ann	1010	BHARATH, Trudy
1946	ABRAHAM, Michael Brook	2016	AUGUSTINE, Nicole V. A.	609	BHARATH, Vasant V.
1462	ADAMS, Omaalade	1084	AUSTIN, Carol	2299	BHAROSE, Sarah
2238	ADHAR, Suzette Alana	1398	AUSTIN, Michelle N.	2298	BHEEM, Crystal
2015	AHING-SOBIAR, Janelle	813	AWAI, Lisa C.	1286	BHIM, David
1871	ALEXANDER, Donna	1873	AYOUNG, Sean	1285	BHIM, Shamead S.
1706	ALEXANDER, Giselle Grace	2274	AZIZ, Bibi A.	988	BHIM, Vanessa
2035	ALEXANDER, Marina	2137	BABALL, David	1193	BHOLA, Neil
1059	ALEXANDER, Neil Mitchell	2321	BABOOLAL, Damian	1695	BHOLAL, Savionne D.
1580	ALEXANDER, Rosalind Helina	2094	BABOOLAL, Jayantie	1881	BHOLAN, Geeta
2133	ALEXANDER-COOK, Nkesa	1554	BABOORAM, Vinita	1227	BHOWRAM, Wendy
1109	ALEXIS, David	2172	BABWAHSINGH, Russell	1081	BICKRAMDASS, Pricilla
1299	ALI, Dale A.	2138	BACHAN, Sandra	519	BILLY, Brenda
1844	ALI, Aarif R.	2215	BACHAN-PHILLIP, Simone	1211	BILLY, Tami
1491	ALI, Abdel Ameer	1159	BACHAN-RAMDATH, Sherry-Ann	2115	BIRBAL, Omawatieve
1086	ALI, Akeeta	2028	BACHAN-SAMAROO, Joanne	1168	BISSESSAR, Ishwar
1195	ALI, Anisa	1699	BACHEW, Sita	1347	BLAKE, Nicoline P.
1410	ALI, Ann Marie	2245	BACHOO, Stacey	948	BLANC, Alec
1120	ALI, Areef	1074	BADAL, Neisha	569	BLANC, Daniela A.
1262	ALI, Bhim Nadera	1062	BADRI, Neeta	2149	BOBB, Arlana M.
1716	ALI, Cassim Naadia	1613	BAIG-PIRALI, Aabidah C.	2349	BODHO, Shivanand V.
2237	ALI, Dexter A.	1944	BAIG-RAMSAOOJ, Keisha Nazia	2057	BOISSIERE, Aaron
707	ALI, Faizal	1819	BAILEY, Chisara H.	2201	BOLANSINGH, Sabita
2295	ALI, Farah M.	736	BAILEY, Jennifer	1755	BOOCHOON, Alana
2305	ALI, Fazida	1319	BAJNATH, Binode	2069	BOOCHOON-PERSAD, Tara
2125	ALI, Karima	2341	BAJNATH, Natisha A.	262	BOODHAI, Krishna R.
1928	ALI, Maida	1957	BAKSH, Asha	1064	BOODHAI, Poornawatieve
1852	ALI, Nadia	1962	BAKSH, Kareem	946	BOODOO, Balkrishna
2240	ALI, Oreeshah	804	BAKSH, Karina	1926	BOODOO, Keegan Brandon
1093	ALI, Rachel	731	BALBIRSINGH, Valmiki	1851	BOODOO, Maria
685	ALI, Razard B.	1945	BALGOBIN, Neil F.	1506	BOODOO, Shelley
783	ALI, Razeem	2006	BALKARAN, Charles N.	1117	BOODOO, Vashti
2130	ALI, Resha	1329	BALKARAN, Sheena	1423	BOODRAM, Bal
980	ALI, Riaz	2332	BALLADIN, Aliya N.	1846	BOODRAM, Capil
2029	ALI, Rishard	2352	BALLIRAM, Ria J.	1694	BOODRAM, Cristal
586	ALI, Salahudeen	1624	BALLY, Naleisha	585	BOREL, Roland D.
1353	ALI, Sedalia Rehana	1391	BALLY, Neesa	847	BORELY, Marie-Suzanne
1394	ALI, Taslima	2289	BAL-MAHARAJ, Shamela	1697	BORNEO-RAGOOG, Andrea
1115	ALI, Vanessa	2206	BALROOP, Daren	1682	BOWENS, Kemrolene
2134	ALI, Zana	1880	BALROOP, Rishi-Nirvan	1530	BOXILL, Kofi
1868	ALI, Zara Marie	1320	BALROOP, Vanita	1085	BOXILL-SAMPSON, Sydelle
1392	ALI-LOPEZ, Naseem A.	1455	BALROOP-CAMPO, Melisa	2189	BRADSHAW, Ahcadie
1352	ALLEN, Renil K.	2261	BAL-ROOPNARINESINGH, Shamani	2155	BRANCHE, Darcus
2317	ALLEN-ISIDORE, Rolana	1290	BANSAWAH, Paul D.	1865	BRATHWAITE, Dave
2236	ALVAREZ, Akeem V.	844	BAPTISTE, Ingrid C	1867	BRATHWAITE, Fayola
1815	ALVAREZ, Shioban	2302	BARCLAY-ARNOLD, Azelle S. T.	1508	BRATHWAITE, Latoya
1170	ALVES-ROLLOCK, Avion	2041	BARROW-SIMON, Kherdine	1202	BREWSTER, Joshua W.
836	AMBARD, Bernadette	1762	BEACHOO, Dana	1364	BRIDGLAL, Alvin
2055	AMBROSE, Marlon	2089	BEARD, Roland	2333	BRITTON, Pedro G.
2228	AMIN, Shamiza	1532	BECESSAR-SOOKRAM, Cathrina	2252	BROWN, Angela
711	AMMON, Nicole Karlene	610	BEEPATH, Doon	885	BROWN, Delano N.
2141	ANCIL, Ramcharan	2049	BEHARRY, Jimmy	1107	BUCHOON, Rita
1051	ANDALL, Darren	1289	BEHARRY, Susan	1105	BUDD, Nicole
1478	ANDREWS, Natasha E.	607	BENJAMIN, David C. E.	2276	BURKE, Nkengenye N.
1284	ANDREWS, Kester	2154	BENJAMIN, Kerry E.	1472	BURKETTE, Sheldon J.
1121	ANDREWS, Natasha N. J.	1859	BENJAMIN, Yolande	1778	BURROWS, Phillip
1533	ANTHONY, Zamore	2158	BENOIT, Petal	2098	CABY, Kendell Joseph
2271	ANTOINE, Keisha T.	1481	BERKELEY, Jason	2249	CADIZ, Randolph R.
1683	ANTOINE, Keith	2209	BERNARD, Adrian	2082	CALLON, Kathy-Ann
1631	ARAUJO, David Alan	1792	BERNARD-O'BRIEN, Karen Ann	1426	CALLAN, Sherry-Ann
1315	ARJUNE, Elizabeth Ann	1263	BESAI, Varesha	1000	CALLENDER, Benjamin Nicole S.

MEMBERS NOT IN PRACTICE

489	CALLENDER, Dawn	1927	CUPEN, Melissa	2282	ETTIENNE, Denyse C.
1511	CALLISTE-JOBE, Kim	2275	CURDEN-LOWMAN, Jerusha N.	1456	EVANS-LESSE, Jacqueline
1924	CAMILLO-CASTILLO, Renee Elton	884	DABIEDEEN, Reaaz A.	518	FARAH, Roger A. G.
2286	CAMPBELL, Nigel C.	1549	DANGLADE, Marlon	987	FARFAN, Marsha G. M.
1886	CANNING, Gregg	1783	DANIEL, Amrit C.	1043	FARRIER-PIERRE, Tessa
870	CARBALLO, Michael	808	DANIEL, Dexter K.	2104	FELICIAN-ROMAIN, Jenine
821	CARDINEZ, Ravi Valerio	866	DANIEL, Dianne	2308	FELIX, Joann
584	CARR, Ronald C.	1540	DANIEL, Michael B. R.	2320	FERDINAND, Ahren
910	CARRINGTON, Ronald	492	DANIEL, William K.	2131	FERGUSON, Renae
1856	CARTER, Tricia	1853	DANIEL-JOSEPH, Shelly	784	FERGUSON, Richard A.
1814	CASSIE, Suresh	2139	DANIELLE, Gould	1428	FLEMING, Ian
2343	CELESTAIN, Natasha J.	1797	DARMANIE, Nadine	1528	FORDE-SCIPIO, Pauline
1052	CHADEE, Rudinauth	2074	DASS, Amit	1604	FRANCETTE, Krystal
1891	CHADEE, Stacey	1919	DASS, Kiran	2001	FRANCIS, Leisel
2223	CHAMBERS, Denzell N.	1385	DAVID, Jody A.	2013	FRANCIS, Sheryl-Ann
175	CHANG, Dave M.	1931	DAVID-LEWIS, Kalifa A.	1437	FRANK, Stephanie
2293	CHARLES, Abigail L. A.	700	DAVIS, Barry A.	721	FREDERICK, Arlene G.
2126	CHARLES, Asha	1300	DAVIS, Holder Karen	2212	FREDERICK, Camille
2281	CHARLES, Beverly M.	1571	DE BIQUE, Andrea	1019	FREDERICK, Jennifer H.
1715	CHARLES, Crystalgail	362	DE FOUR, Hollis C.	1714	FULLERTON-CHOW, Camille
1495	CHARLES, Esther	2017	DE FREITAS, Hannah-Meda	1598	FUNG, Marc
1953	CHARLES, Keischa L.	1296	DE LA ROSA-CAMACHO, Tricia	1314	GABRIEL, Nirvana Mary
1201	CHARLES, Melissa S.	381	DE LISLE, Godfrey T.	1590	GAFFOOR, Azlana Aleesha
1048	CHASE, Marina	1625	DE PEZA-COLLINS, Charly-Ann T.	1449	GAINES-RAMJOHN, Candice
2328	CHATERGOON, Karrissa K.	2170	DEOCHAN, Tracy	1538	GAJADHAR, Celeste Victoria
2214	CHATNATH, Nichole K.	1711	DEONARINE, Samuel	2060	GAJADHAR, Sandra
1561	CHEVALIER, Lyndon M.	2144	DEPOOSINGH, Donna	646	GALLAI, Pearl
831	CHEVROTIERE, Garth	1072	DERBY, Sylvia	2270	GANAISHLAL, Alicia
665	CHIN, Pang Valerie A.	1574	DERRY, Pierre Elizabeth Enid	71	GANTEAUME, Henry Peter
1848	CHINAPOO, Nigel	2256	DEYAL-MAHARAJ, Wendy	2253	GARCIA, Avalon D.
1413	CHINPIRE-O'REILLY, Denise S.	2181	DHANESSAR, Adil	1843	GARCIA, Reneisha
954	CHOON, Neela	1372	DHANRAJ-MANGROO, Soma	2197	GARDINER, Kern H.
2205	CHRISTO, Davie	2272	DHEAN, Chenelle	2177	GARRAWAY, Gleason
2147	CHRISTOPHER, Arianne G.	1192	DIAL, Desmond	1075	GAULTEAU, Kevin
2277	CLARKE, Natoya N.	2346	DICK, Candice	1188	GAYADEEN, Richard
753	CLARKE, Seamus Joseph	1243	DICKSON-LEWIS, Anne Marie	2113	GEAWAN, Daryl
2314	CLARKE, Zayne	1588	DILLON, Trudy	1668	GEAWAN-BLANCHARD, Stacey
625	CLAYTON, Allan Mark	2210	DINDIAL, Tricia A.	1719	GEBODH, Shara
1967	CLOAKE, Alayna	658	DOOKARAN, Elawatee	1968	GEORGE, Cheryl
1988	COBHAM, Melissa	2146	DOOKERAN, Gary Baljit	1731	GEORGE, Krystle
697	COCKBURN, Sheldon	1669	DOOKHARAN, Hardeo	1469	GEORGE, Sharon Jenifer
1589	CODOGAN, Sherron	708	DOOKIE, Jerome S.	2036	GERALD, Arnold
729	CODRINGTON, Alicia B.	1326	DOOLARCHAN, Karen	2241	GIBBS, Dereck
2162	CODRINGTON, Aviva J.	1884	DOONIE, Roxanne	1438	GILL, Carla
1737	COKER, Keston	1955	DORANT, Shaka	2117	GILL, Marissa
1021	COKER-DUNCAN, Carlene A.	557	DOTTIN, Howard A. W.	2194	GINA, Paul
1896	CONTANT, Kimberley Marie	2027	DOURAGH, Amy Samantha	472	GITTENS, Richard B.
787	COOKE-WARRICK, Jennifer Anne	670	DOW, Graeme	1977	GLASGOW, Giselle C.
565	COOPER, Reynold	675	DOWNES, Ian F. G.	855	GOBIN, Chandranath
1897	CORBIN, Darcel	1448	DOYLE, Laura C.	1355	GOBIN, Sonia N.
1705	CORNEAL, Grace June	1108	DRAYTON-SMITH, Nola	1176	GOINDA, Sonah
2058	CORNEAL, Stacey	1810	DUKE, Heather Gail	1374	GOINDOO, Andre
1649	CORNEAL-BOYCE, Gloria	2203	DUKHARAN, Sheldon	2307	GOKOOL, Ellery J.
1948	CORNWALL, Amanda Y.	2108	DUKHEDIN-LALLA, Marina	1429	GOMES, Joy Allison
750	COSTELLOE, Trisha	2182	DUNCAN, Kathy-Ann S.	1430	GOMES, Roger
1464	COWIE, Christopher D.	2059	DUNCAN, Keisha	683	GOMES, Stanley
1771	COX, Roxanne Gail	2251	DURITY, Baptiste Beverly	2171	GOMEZ, Patrick A.
2123	COX-BAPTISTE, Kalifa	2090	DWARIKA, Sherry Ann Shoba	1615	GOMEZ-MILLER, Claire
1489	CREESE, Jennifer G.	1417	DWARIKA, Wendy	259	GONSALVES, Basil V.
2129	CROMARTY, Chrystayl-Ann	1416	EDWARDS, Marcia	535	GONSALVES, Lindsay L.
1247	CUFFIE, Osben	1266	EDWARDS-SANDY, Marilyn	953	GONSALVES-LEANZA, Cherise
1089	CUMBERBATCH-DHORAY, Camille	781	ELIAS-WILSON, Natasha T.	2199	GONZALES, Jamilla N.
1177	CUMMING, Rex	2143	ELLIS, Sinead	1659	GONZALEZ-THONG, Tricia
2010	CUMMINGS, Jovan	124	ESAU, Joseph P.	1256	GOODING, Rupert
2160	CUMMINGS, Lindy Ann	485	ESPINET, Richard G.	1544	GOOLIE, Cynthia

MEMBERS NOT IN PRACTICE

1910	GOOLJAR, Vishara Kristal	1878	HOSEIN-WAJID, Shaffiat	1138	JOSEPH, Jayneil
1220	GOPAUL, Sherry Ann	1979	HOSPEDALES, Jaime	1264	JOSEPH, Jeanette M.
1328	GOPAUL-JAGESSAR, Diana	1889	HOSTEN, Nissa	1606	JOSEPH, Kenwin
814	GOPAULSINGH, Anton A.	1974	HUGGINS, Jessica	1459	JOSEPH, Maria
187	GOPEE, Ramganee B.	1552	HUMPHREY-HAMILTON, Nicola	1941	JOSEPH, Matthew
1739	GOPIE, Nirmala Nadia	1054	IMAMSHAH, Nandai	1555	JOSEPH, Tessa
1655	GOPIECHANSINGH, Nalini	1662	IMAMSHAH, Shaffie	1252	JOSEPH, Victor Carleen
627	GORDON, Geoffrey C. M.	966	INNIS, Joy	1516	JOSEPH-BROOKS, Debbie
1841	GORDON, Sherrine	967	IRISH, Nigel Pernell	2153	JOSEPH-ENGLISH, Jill
1335	GORMANDY, Nicole	693	ISAAC, Derrick L.	1639	JULIEN, Anjanie
1160	GOSWAMI, Rakesh	1404	JACK, Andy	2076	JUMADEEN, Alisha
1026	GRANDISON, Deon	1638	JACK, Donna Christine Ann	298	JUMAN, Shareef
2064	GRANT, Addana A.	1821	JACK, Solange S.	1230	KAHRIM-ALSARAN, Saara
1857	GRANT, Ann Marie	2280	JACKMAN, Misha T.	1368	KALICHARAN, Ramcharan
2285	GREENIDGE, Khalid	934	JACKSON, Michelle M.	1619	KALLOO, Kevin
1790	GREGOIRE, Stacy N.	838	JACOBS, Kerwyn	1362	KALLOO, Vedwati
1345	GRIFFITH, Kern E.	880	JAGAN, Antoni	778	KAMALODEEN, Azeem
1365	GROSBERG, Johan	1943	JAGDEO, Shivanand	1433	KANTAPERSAD, Jasso
1920	GUPTAR, Hamattee	1652	JAGDEO-DEEN, Sherrie Ann	758	KANTA-PERSAD, Rawdon
1850	GURLEY, Decron	1545	JAGDESH, Parey	1287	KAPPEL, Ovre Elaine
1758	GUY, Khadine	649	JAGGAT, Lalchan	2000	KASERAM-BHAGWANDEEN, Abigail
1166	GUYADEEN, Michael	1254	JAGGERNAUTH, Bhamini	2046	KATWAROO, Kyrece R.
1899	HACKETT, Alan F.	1431	JAGGERNAUTH, Dexter Richard	2034	KATWAROO, Latchmee
1900	HACKETT, Brian	1237	JAGGERNAUTH, Kimberly	2207	KHALAWAN-BALROOP, Bridgema
2072	HACKETT, Dawn Allyson	1610	JAGMOHAN, Jaimie J.	2224	KHAN, Andre Ashraph
1935	HACKETT, Karen	1140	JAGROOP, Sunita	2198	KHAN, Farah
2196	HACKSHAW, Alan	1079	JAGROO-SEEMUNGAL, Sabita	2262	KHAN, Kimberly N.
18	HADAWAY, Bertram G.	286	JALSA, Kenny K.	2185	KHAN, Marvin
840	HAMANT, Mahabir	529	JAMES, Anne Marie	1183	KHAN, Sharik
1370	HANIFF, Azzarudeen	1804	JAMES, Carla M.	1498	KHAN, Stacy Adele
1047	HANNAYS, Gregory S.	666	JAMES, Dexter W. E.	2324	KHAN, Umar
1066	HARDYAL, Sunil	896	JAMES, Garvin	1080	KHAN, Zenobia
1965	HAREWOOD, Mauriel	1661	JAMES, Tosca	1997	KHAN-ABDOOL, Kristal
937	HARIDATH, Nackchadie	2180	JAMES-TOUSSAINT, Stephanie	1288	KHAN-BHEEKOO, Nadia
2243	HARRICHARAN, Sharmela	2163	JANKIE, Nikita A.	874	KING, Maxine
1992	HARRIKRISHEN, Baldeo	1240	JARVIS-SEALEY, Shanelle	1009	KIRBY, Rayon T.
1789	HARRIPERSAD, Neela Alicia	1566	JAWAHIR, Leena	2151	KIRTON, Melissa
469	HARRIS, Wilbert A.	1907	JAWAHIR, Tarmatee	1446	KISSOON, Susan
405	HARRIS, Willard P.	1152	JAWAHIR, Usha	455	KNIGHTS, Denise Margot
676	HART, Gina M.	2264	JEBODE-GURLEY, Renasha	192	KNIGHTS, Marie A.
2290	HAYNES, Gabriella L.	562	JEFFERS, Adrian L.	1593	KNOWLES, Cindy
1122	HEATH, Philomen	1915	JEREMY, Arlene S.	2167	KRISTY, Ragoonanan
1909	HEERA, Veejai	2150	JEROME, Patrice	1169	LA PIERRE, Donna
2229	HEERAMAN, Bolan Cassandra	2235	JHAGROO, Gary J.	1330	LA TOUCHE, Danielle
1008	HENCKEL, Franz E.	1687	JITTA, Rory A.	1627	LABAN, Catherine
2109	HENRY, Solange	1377	JOADSINGH, Vickram K.	1520	LACKHAN, Omarwatee S.
2026	HILL, Gregory N.	1303	JODHAN, Richard	826	LACKHAN-, Ramatally Shobha
1348	HINDS, Charles Tracy	2075	JOGIE, Nirmala	1178	LAIDLLOW-KING, Wendy-Ann
1311	HINDS, Lyn	397	JOHN, Carolyn	1657	LALCHAN, Bob
1829	HINKSON, Burton Jr. Andre	1816	JOHN, Earl	540	LALCHAN, Moonilal
1983	HOLDER, Osbert M.	1637	JOHN, Hayden	1845	LALMAN, Kathleen
1808	HORSFORD, Feona	1901	JOHN, Jearlean	1471	LALSIE, Curtis
333	HOSEIN, Hollis N.	2018	JOHN, Patricia A.	1839	LALSINGH, Ryan P.
1754	HOSEIN, Ahamad	410	JOHNCILLA, Kenny	2335	LANGTON-THOMAS, Shereez
1507	HOSEIN, Imran	1191	JOHNSON, Crystal C.	1975	LARA, Annisa S.
2344	HOSEIN, Imtiaz	1447	JOHNSON-DAVID, Jennifer	640	LASHLEY, Ingrid L-A.
1685	HOSEIN, Keri Ann	803	JONES, Richard Leopold	1671	LATCHMAN, Marisa
2331	HOSEIN, Nisha	1158	JONES-IFILL, Nicole	2187	LATCHMAN, Vimala A.
1893	HOSEIN, Roger	779	JONES-MCLEAN, Aline	2166	LAVERNE, Vassell
1748	HOSEIN, Roland Nizamul	1283	JOSEPH, Natasha C.	2330	LAWRENCE, Suzanne
1025	HOSEIN, Saeed	633	JOSEPH, Anthony N.	1761	LE BRUN, Chantal
1780	HOSEIN, Shereen K.	1842	JOSEPH, Brian	1542	LE GENDRE, Cherry-Ann
1782	HOSEIN, Sherifa	2112	JOSEPH, Candice	908	LE HUNTE, Robert
1600	HOSEIN, Vashantie L.	1304	JOSEPH, Cassandra L. A.	1154	LE MAITRE, Sherwyn
1129	HOSEIN-DEANE, Khadine	2054	JOSEPH, Dana	1969	LEE GHIN, Brittany

MEMBERS NOT IN PRACTICE

1207	LEE YUEN, Jonathan M.	839	MANRAJ, Sunita	2077	MOHAMMED, Omar
1947	LEE-BHAGWANDASS, Florence	1826	MANZANO, Anya	933	MOHAMMED, Rabia
	Clare	924	MARAJ, Anil	945	MOHAMMED, Rehana
1390	LEE-CHONG-BRUCE, Katerina M.	1200	MARAJ, Krishna	1375	MOHAMMED, Saleem F.
1573	LEGENDRE, Stacy Silvi	2191	MARAJ, Marisa	2292	MOHAMMED, Salina
1634	LEWIS, Charmaine	748	MARAJ, Romilla	2002	MOHAMMED, Sameer
1936	LEWIS, Christopher	1643	MARAJ, Sunita	2211	MOHAMMED, Shameza
816	LEWIS-BELASCO, Patricia	1650	MARAJ, Tricia	1929	MOHAMMED, Simeon H.
915	LEWIS-EVERSLEY, Barbara	1231	MARAJH, Ronnie P.	2184	MOHAMMED, Zaheer
2284	LEWIS-JOHNCILLA, Theodora	1265	MARCANO, Randy M.	2004	MOHAMMED, Zareen
1488	LEWIS-WARNER, Allison	2024	MARK, Jo-Anna	1720	MOHAMMED, Baptiste Nadia
1572	LEWIS-WILLIAMS, Annette	1993	MARK-COLLINS, Chrislyn C.	1245	MOHAMMED-ALI, Sheriqa
1764	LEZAMA, Adrian M. G.	1768	MARSHALL, Isha	2315	MOHAMMED-NARACE, Karen
1415	LEZAMA, June	876	MARSHALL, Trevor	1862	MOHAN, Nicholas
1473	LEZAMA, Nancy C.	2195	MARSHALL, Yolande	1794	MOHAN, Roma
2161	LIGHBURN, Tynitia	2169	MATHEWS, Barbara P.	2258	MOHANSINGH, Indra
2340	LIMA, Grace M.	1515	MATMUNGAL, Melissa	2176	MONGROO, Christopher
1261	LOCHANSINGH-KHAN, Lisanne	2278	MATTHEWS, Gillian	2083	MONGRU, Rhonda
1587	LOPEZ, Jerome	2159	MATTHEWS, Makeba	266	MONTEIL, Louis A.
1206	LOPEZ, Kern A.	1769	MAULE, Richard	1407	MONTRICHARD, Kelly Dale
1802	LOPEZ, Savatary	600	MAYNARD, David F.	2269	MOONSAMMY, Sasha
819	LOQUAN, Neil	1167	MAYNARD, Marlene	1445	MOOTILAL-SADAPHAL, Natasha
1914	LOWTOO, Reshmaa	2193	MAYNARD-MOHAMMED, Tricia	1116	MOOTOO, Indra
376	LUE PING WA, Feona	2342	MC COMIE, Johanson J.	868	MORGAN, Susan
653	LUK JIM, Wendy	1308	MC FARLANE, Jayselle	1144	MOTILAL, Rennum
746	LUTCHMAN, Nicole	1688	MC FARLANE-LUCAS, Nicole	911	MOTILAL, Rishi
1292	LUTCHMAN, Ryan R.	1356	MC FEE, Brent K.	2291	MOTILAL, Vanna
1807	LUTCHMANsingh, Mitra Joseph	1346	MC GILL, Solange	1124	MUNGAL, Dipnarine
1535	LYONS, Dwight	2273	MC LEAN, Cordel	1006	MUNGAL, Jaginder
835	MACKENSIE, Lisa	1041	MC LEAN-ROBERTS, Yvonne E.	1635	MUNGAL, Sugrim C.
1954	MACKENZIE, Malcolm	2183	MC LEOD, Jemma	2338	MUNGAL, Vinai
186	MACKENZIE, Roger A.	2283	MC LEOD-MARSHALL, Marsha A.	1321	MUNGROO, Asha E.
1395	MAHABIR, Gheesan	1543	MC MILLAN, Sean	931	MURALLY, Leesa
1735	MAHABIR, Selvyn	2263	MC NISH, Coretta	917	MURRAY, Marlene
936	MAHABIR, Susanne S.	2239	MC WELLINGTON, Telesha E. D.	2128	MURRAY-RICHARDS, Asha Mariama
2300	MAHABIR-MOHAN, Sasha	1463	MEADE-MALCOLM, Cherry	811	MURRAY-SOLOMON, Susan
1591	MAHADEO, Nyron Mitra	2326	MENDES, Keyhan	2347	NAIPAUL, Devon
1614	MAHADEO-SIEUNARINE, Elsie	1127	MERRITT, D'Angelo	1504	NANAN, Nigel
	Nandranie	1519	MERRITT, Thandi	1128	NANAN, Reshma
1310	MAHARA, Horace J.	2102	MIKHAIL, Baynes	2101	NANAN, Sharda A.
2065	MAHARAJ, Acklima J.	1405	MILLETT, Tisha Oriza	2220	NANCOO, Crystal Neela
553	MAHARAJ, Amirth	2312	MILLIEN, Dominic P.	2323	NANCOO, Nathania
637	MAHARAJ, Aneal	1274	MILLS, Keith A.	1466	NANDLAL, Reshma
1434	MAHARAJ, Chandradath	1002	MING HON-MACKENZIE, Marlene	1970	NANGOO, Tracy
690	MAHARAJ, Glenn	1809	MITCHELL, Derek P.	2091	NANTON, Glenna
656	MAHARAJ, Gulabchand	2259	MITCHELL, Nikita S.	1186	NARANJIT-LALLA, Neasha
1736	MAHARAJ, Hamish	2078	MITCHELL, Seera S.	1332	NARINEDATH-MAHARADGE, Gaitri
1214	MAHARAJ, Kamal	998	MOFFORD-BENJAMIN, Elizabeth	1903	NARINESINGH, Leah Marie
1113	MAHARAJ, Krishna	897	MOHAMED, Albeadea	994	NEHORAH-ARJOON, Dianne
1316	MAHARAJ, Kavita Samantha	1342	MOHAMED, Aiesha	2114	NEIL, Sharma
1734	MAHARAJ, Kerri	1224	MOHAMED, Melissa	2140	NEKEISHA, Jeffrey
979	MAHARAJ, Lester Rajesh	1467	MOHAMMED, Anisa Zarah	1367	NEWALLO, Michelle Kathy-Ann
1118	MAHARAJ, Lolita	1277	MOHAMMED, Anisha	1215	NICKLES, Indrani
552	MAHARAJ, Phillip	957	MOHAMMED, Anthony	466	NOBIE, Alan M. C.
1774	MAHARAJ, Rajesh	919	MOHAMMED, Hannah	1018	NOEL, Desmond B.
1137	MAHARAJ, Ryan	1132	MOHAMMED, Ian	951	OAKES, Karen
2067	MAHARAJ, Shivanne V.	1641	MOHAMMED, Inshan	869	OGEERALI, Harroale
682	MAHARAJ, Varun	2322	MOHAMMED, Jumadeen	1078	OGEER-ALI, Aleema
1011	MAHARAJ, Vishal	2222	MOHAMMED, Melissa Krystal	912	OJAR, Joy
2216	MAHARAJ, Yogeshi Seems	1427	MOHAMMED, Myra	1297	OLLIVIERRE, Mick N.
780	MAHARAJH, Vishwanath	1341	MOHAMMED, Nadia F.	973	OMADATH-HEETAI, Chanroute
2200	MANGAL, Vera	942	MOHAMMED, Nadira	1276	OMARDEEN, Idrees Z. W.
1651	MANO, Dianne	2095	MOHAMMED, Nafeeza	1890	OPADEYI, Adebawale A.
1232	MANOVAR, Rajesh	805	MOHAMMED, Neil A.	1838	ORIE, Tricia D.
800	MANRAJ, Shiva R.	1830	MOHAMMED, Nimshah	1703	OSMAN, Annissa

MEMBERS NOT IN PRACTICE

1022	OTTLEY, Dexter A. R.	2124	RAGBIR, Ramjit Devika	1959	RAMKISsoon, Suresh J.
2174	PALLAI-HERNANDEZ, Christian	1103	RAGHUNANDAN, Koshina	1950	RAMLAL, Mokesh
1942	PANCHAM, Taigmani	415	RAGOBAR, Steve	1960	RAMLAL, Rishi
846	PANKAR, Robert	1477	RAGOONANAN, Davis	1458	RAMLAL, Venita
1422	PARABDEEN, Vijay	2351	RAGOONANAN, Jonathan M.	1660	RAMLOCHAN, Camille
1723	PARAG, Sachin	905	RAGOONANAN, Vijai	1268	RAMLOCHAN, Geeta
1369	PARAG-SINGH, Vanessa	2202	RAGOONATH, Marisa	2122	RAMNANAN, Amanda
1722	PARIAG, Ganesh S.	2021	RAHAMAN, Charissa	1603	RAMNANAN, Christopher
795	PARIAG, Narinejit	1836	RAJ, Jaceson	1013	RAMNANAN, Ravi S.
1037	PARIAG, Sarah	1185	RAJARAM, Malini D.	2345	RAMNARACE, Shanna A.
2254	PARMANAN, Melissa	926	RAJKUMARSINGH, Rajesh	850	RAMNARINE, Ashram
776	PARMASAR, Lincoln	1016	RAM, Aritha E.	1253	RAMNARINE, Avinash
1360	PARMESAR, Sandra	1114	RAM, Brian	2309	RAMNARINE, Rhea N.
1958	PARRIS-DEBIQUE, Christine Allison	2186	RAMATALI, Katherine E.	2168	RAMNARINE, Terrence R.
751	PASCAL, Anand	1772	RAMBARAN, Ann-Marie	2175	RAMNATH, Alana
830	PASEA, Christian	1882	RAMBARAN, Nadine	573	RAMNATH, Errol I.
794	PASHLEY, Charles	2350	RAMBERAN, Anand	2232	RAMNATH, Sasha
1474	PATON, Zia	1512	RAMBERAN, Venash	2255	RAMNATH, Travis M.
1139	PATTRON, Declan	2132	RAMBHARACK, Videsh	1696	RAMONG, Stacey
2157	PAUL, Kareem Stephen	1157	RAMBHAROSE, Liza	554	RAMOUTAR, Krishendath
2218	PEDRO, Junior C. A.	1781	RAMCHAND, Emely A.	2053	RAMOUTAR, Nera
1403	PEREIRA, Alicia C.	1933	RAMCHARAN, Christine	2071	RAMOUTAR, Prakash
652	PERSAD, Carmen	1331	RAMCHARAN, Indar	807	RAMOUTAR, Ravi Anand
1752	PERSAD, Dhanraj	1653	RAMCHARAN, Jiselle	705	RAMOUTAR, Shoba
2316	PERSAD, Lutchmie	2190	RAMCHARAN, Ravi	2318	RAMOUTAR, Vanessa
1354	PERSAD, Marje	1895	RAMCHARAN, Sharon Rose	2127	RAMOUTAR-DEOKUMAR, Marsha
1325	PERSAD, Nanda	1908	RAMCHARITAR, Jaishree	1633	RAMPAT-NASIB, Mala
1743	PERSAD, Shivanand	1076	RAMCHARITAR, Reisha	1100	RAMPAL, Shalini
1465	PERSAD, Terry	1824	RAMCHARITAR, Sarah	1134	RAMPAL, Visham
2106	PERSAD, Varona	1104	RAMCHUNE, Joanne	2099	RAMPERSAD, Amit
2073	PETERS, Stephanie	2267	RAMDAHIN, Wendy	1418	RAMPERSAD, Aneisha
1070	PETERS, Yvette J.	1493	RAMDASS, Vikki R.	1155	RAMPERSAD, Avinash
1090	PETTIER, Gerhard	1380	RAMDASS, Varoon	1740	RAMPERSAD, Cindy Rebecca
1725	PHILIP, Mark Fabien	1892	RAMDATH, Farisha	2068	RAMPERSAD, Jynette
1408	PHILLIP, Joseph Sandra	1490	RAMDATH, Ousha J.	2066	RAMPERSAD, Kareem
1258	PHILLIP-POLLARD, Alicia	2257	RAMDEO, Haimchan	651	RAMPERSAD, Lance D.V.
1468	PHILLIPS, Edmund	2142	RAMDHANEE, Briana	1744	RAMPERSAD, Liezel H.
1344	PHILLIPS, Lorraine Maria	1382	RAMDHANIE, Eidiana	1510	RAMPERSAD, Lyndon S.
1217	PHIPPS, Wanda G.	1707	RAMDHANIE, Rebecca	1038	RAMPERSAD, Omeela
1457	PIERRE, Adanna	1795	RAMDHANIE-RAMLOGAN, Sharon	1241	RAMPERSAD, Subrina
1825	PIERRE, Leigh Anne	2003	RAMDIAL, Dirk	1279	RAMPERSAD, Vishaal
2039	PIERRE, Lewis Rhonda	856	RAMDIAL, Prabhawatie	1096	RAMPERSAD, Wendy
2019	PIERRE, Melanie	1294	RAMDWAR, Angelika E.	2164	RAMPERSAD-JAROO, Rekha
2086	PILGRIM-SOANES, Esther	2032	RAMDWAR, Mark	1012	RAMRATTAN, Evans D.
1729	PILLAI, Mark	760	RAMDWAR, Roger	2105	RAMSAMOOJ, Susan
978	PINDER, Munesh M.	1031	RAMESAR, Patricia	1526	RAMSARAN, Janelle
2070	POLAR, Nigel	1996	RAMGATTIE, Tricia	1525	RAMSARAN, Racquel
1499	POLIAH, Marsha	1730	RAMHARAKH, Sasha	2022	RAMSARAN, Sesha
1313	POLIAH, Tricia	1994	RAMHIT, Vashtee	2156	RAMSAROOP, Sharla
527	POLLONAIS, Inskip	2247	RAMJAGSINGH, Shyam	1295	RAMSEY, Colin
2248	POMPEY, Mandisa A.	1757	RAMJATTAN, Ria	1567	RAMSEY, Tshanda
1644	POON-KING, Christine	1690	RAMJATTAN, Shaun	901	RAMSINGH, Motilal
1442	PRAIM, Videsh	1721	RAMJEAWAN, Johnny	2221	RAMSINGH, Ravi Shastri
315	PRESCOD, Lennard	822	RAMJIT, Sandra	606	RAMSUBEIK, Errol
374	PREVATT, Francis T.	2188	RAMJITSINGH, Narindra	1971	RAMSUNDAR-RADHAY, Ann Marie
2231	PRICE, Shevaughn Khadine	2005	RAMKAY, Anil	2339	RAMTAHAL, Aruna A.
2085	PRINCE, Dianna	1221	RAMKHELAWAN, Andy	1095	RAUCEO-HULL, Karla
2246	PROCOPE, Corene R.	2007	RAMKHELAWAN, Dave C.	2135	REHBERG, Marcos J.
2103	PROVIDENCE, Camille I.	657	RAMKISsoon, Artma	2327	REID, Shameel J.
1049	PUJADAS, Carla Marina	559	RAMKISsoon, Deoraj	717	REID-NOTHINGHAM, Roxane
2084	QUAN, Soon Sean	2031	RAMKISsoon, Nefertiti	1806	RENEE, Cherry
1785	RAEBURN, Wendell M.	680	RAMKISsoon, Nello R.	1486	REYES, Jason
2111	RAENICE, Etmonia Kristy Gray	1239	RAMKISsoon, Rona	1620	RICHARDS, Derek
1453	RAGBAR, Indradaye	1760	RAMKISsoon, Shaistah	2325	RICHARDS, Laverne
1376	RAGBIR, Adesh	1630	RAMKISsoon, Stacey-Lynn	422	RICHARDSON, Patricia I.

MEMBERS **NOT IN PRACTICE**

1803	RICKHI, Devendra	2173	SHIVANA, Bissessar	845	SUBRYAN, Robert
2297	ROACHFORD, Chrissy R.	920	SIEUPERSAD, Salisha Ann	2306	SUDAMA, Guinness
1820	ROBERTS, Mawali C.	1547	SIEUPERSAD-RAMLOGAN, Omatee	2052	SUDAMA, Sanchish K.
2268	ROBERTS, Michael C.	1646	SIEW, Navin	832	SUDAN, Nicholas
2093	ROBERTS, Petal-Ann T.	1420	SIEWSANKAR, Cindy	2336	SUGRIM, Darendra
1209	ROBERTS, Tarin M.	2313	SIMBOO, Karen	1576	SUMADH, Marc Nicholas
1666	ROBERTS, Tymone A.	2242	SIMMONS, Duane	2033	SURAJBALLY, Amrish
1579	ROBINSON, Keith Gregory	1441	SIMMONS, Stacy	2329	SURAJDEEN, Victoria A.
1905	RODRIGUEZ, Jasen E.	1036	SINANAN, Shiva	1216	SURATSINGH, Raquel Nalini
2087	ROHIT, Mahendra	2244	SINGH, Arnold Y.	2136	SURESH, Ramesar
1670	ROLINGSON-PIERRE, Michelle	1854	SINGH, Aruna	631	SWAMBER, Vashti
2219	ROMANY, Camille Christy	2296	SINGH, Camille	1500	SYLVESTER, Anthony C.
935	ROMEO, Deborah	2119	SINGH, Candice	1301	SYLVESTER, Carol
1282	ROMERO, Devon	2227	SINGH, Christina	1765	SYLVESTER, Mark S.
1728	ROOPLAL, Melissa	1847	SINGH, Crystal	1003	SYMS, Jacqueline
2012	ROOPNARINE, Singh Narendra	1056	SINGH, Cyndy-Ann	862	TANG-LEE, Su Yin
2337	ROPER, Lashelle	2096	SINGH, Deedra	1713	TANNIS, Maxine Melissa
2081	ROSE, Vanessa	2008	SINGH, Ganesh	546	TAYLOR-HANNA, Andrea B. A.
1999	ROSS-HOMER, Deniece	1906	SINGH, Jankie	1621	TEEWARIE, Lisa
566	RUDDEN, Kyle M.	1879	SINGH, Lyndell	1461	TELESFORD, Trudie
949	RUIZ, Kevin	1244	SINGH, Mala	1246	THOMAS, Anika
1811	RUSSEL, Ancil L.	2051	SINGH, Mark M.	1298	THOMAS, Dexter
1219	SABA, Lauren	1350	SINGH, Roni	1451	THOMAS, Joanne
1551	SADAR, Neesha	878	SINGH, Sham	1877	THOMAS, Lauren
1440	SAHADEO, Keesha	2121	SINGH, Yasmin	1982	THOMAS, Michael
1123	SAHATOO, Linda	1039	SINGH-FRANCOIS, Caren	1071	THOMAS, Tabitha
2230	SALAMATH, Shermaine	2047	SINGH-HERAMAN, Sunita	2148	THOMPSON, Christine C.
2178	SALANDY, Kerland L.	616	SIRJU, Michael	1981	THOMPSON, Justin
1334	SALAZAR, Taryn P.	1592	SIU CHONG, Alex	2020	THORINGTON, Hayden A.
1894	SALICKRAM, Parasram	1984	SIU MANCHOY, Wendy	1163	THORNHILL, Daniel
1925	SAMAROO, Aknath	1251	SKINNER, Rocke, Natasha	2045	TICKLAL, Vaneeta
1181	SAMAROO-RAMSINGH, Mala	1452	SMART, Patricia	1930	TOBIAS, Tracy
1518	SAMLAL, Kaedine D.	1777	SMITH, Alexis	2225	TOOLSIE, Cindy B.
1357	SAMLAL, Esther A.	1767	SMITH, Justin	2226	TOOLSIE, Sharlene M.
1213	SAMMS, Natasha	2044	SMITH, Sterlyne	1938	TOTESAU, Anna Maria
1492	SAMMY, Bernadette	1812	SMITH, Teri	2179	TOUSSAINT, Sheldon Anthony
571	SAMODEE, Prameela D.	497	SOLOMON, Patrick V.	963	TOYER, Troy
481	SAMODEE, Prem C.	2304	SOLOMON-KOROMA, Bernadette	1801	TRABOULAY, Kelly Ann F.
2042	SAMPATH, Geeta	1911	SOMAN, Stanley	2050	TRAIL, Paula D.
1563	SAMPATH, Russell	1985	SONACHANSINGH, Manchan	1040	TRIMM-BAILEY, Koreene
2334	SAMPATH, Varsha Y.	981	SONOO, Jetendra	904	TROTMAN, Richard
1700	SAMPSON, Curnile	1210	SOOBRATTIE, Nazreen S.	1763	USAID, Abdul-Samad Hamid
1102	SAMPSON, Geneva	2287	SOOKDEO, Sarah S.	2301	VARUN, Singh
909	SANDY, Christopher	1973	SOOKDEO, Savitri	1746	VICTOR, Arlene
2023	SANDY, Joshua A.	2311	SOOKHOO, Camela	2192	VIMLA, Sookhan
706	SANKAR, Brent	2234	SOOKHOO, Hema	563	VIRE, Relna F.
1980	SANMOOK, Deidra	1934	SOOKLAL, Karen	1165	WALDRON, Carlos
1523	SARAFAT, Reza S.	1701	SOOKLAL-BASDEO, Maydanie	1916	WALDRON, Janniel L.
1883	SARWAN, Satesh		Dyanna	483	WALKINS, Frank H. R.
1425	SAUGH, Samanta I.	2048	SOOKLAL-BENNY, Cindy	1864	WALLACE, Joel
1349	SCARCE, Sonia	768	SOOKNANAN, Malcolm	1281	WALLACE, Lisa M.
2107	SCOON, Kristianna M.	2092	SOOKOO, Leena N.	1647	WALLACE, Michelle
2288	SCOTT, Kerry	2310	SOOKRAM, Satee	1133	WALTER, Kendal
534	SCOTT, Lennox	1182	SOOM, Mitra S.	1501	WALTERS, Avion G.
1689	SEALEY, Simone	1444	SOONDAR, Angelica	944	WATERMAN, Alicia
1932	SEDOO-GREAVES, Sasha	1626	SOOPAYA, Vahistha Nicolas	823	WATSON, Gary
1379	SEECHARAN, Chitrani C.	2319	SPENCER, Kandice	2063	WATTLEY, Mervyn F. A.
1278	SEEPALU, Gary	2294	SPRINGER, Anester V.	2025	WEBSTER, Jeremy
1126	SEEPERSAD, Denva	894	ST. CLAIR, Anthony	1709	WEBSTER-SMITH, Celisha Sunshine
1828	SEEPERSAD, Tisa	818	ST. HILAIRE, Rodger	678	WELLINGTON, Bryan A.
2145	SEERAM, Navin	2079	ST. LOUIS, Denis Leslie	1073	WHITTLE, Mitchell
1366	SEETARAMSINGH, Devika	1834	STEPHEN, Glen	1742	WIGHT, Mark
1327	SEETERRAM, Anil N.	2116	STEVENSON, Frances Linda	1269	WILKIE, Rachelle
2213	SHALINI, Budhu	1280	SUBIAH, Niegel	2260	WILLIAMS, Ann-Elle O.
887	SHARMA, Chanmatee	1389	SUBRYAN, Christopher S.	1874	WILLIAMS, Lynden

MEMBERS NOT IN PRACTICE

1069	WILLIAMS, Nigel P.	1565	WILTSHERE, Darcelle	490	YEE FUNG, Edward
654	WILLIAMS, Paula V.	1556	WOLFE-AJENE, Danelia	1517	YEE LOY, Jacqueline
547	WILLIAMS, Raphyl K.	1991	WONG-ALLEYNE, Renee	1923	YIP NGOW-RAMOUTAR, Venisa L.
608	WILLIAMS, Ricardo	2250	WOODLEY, Cheryl-Ann	1233	YOUNG, Kristal L.
1989	WILLIAMS, Salesha V.	1779	WOODS, Karrel	428	YOUNG, Lily
1218	WILLIAMS, Sherwin D.	1837	WOODS, Rondell	184	YOUNG, Richard P.
1601	WILLIAMS, Sue-Ann Shara	2120	WRIGHT, Cheryl Ann R.	1536	ZEPHYRINE, Enid
1858	WILLIAMS, Tiffany	1602	WRIGHT, Tanya	2233	ZOE-FIGUERA, Amanda Tricia

MEMBERS IN PRACTICE (Audit)

712	AHLOY, Paul	1411	GUISCHARD, Vernetta	671	PHILIP, Renee-Lisa
516	AHMAD, Hakeem	1077	HARDYAL, Marisa S.	570	PIERRE, Anthony
345	ALI, Hanif	1978	HARRIS, Makedah E.	1414	QUASHIE, Marissa
1015	ALI, Imtiaz A.	669	HOSEIN, Dr. Shaffick	1564	RAHAMAN, Ramona
1704	ALI, Jason R.	1527	HOSEIN, Felicia	1796	RAJARAM, Mohini D.
1	ALI, Mumtaz	356	JACK, Shirley P.	789	RAMCHARITAR, Leslie
1131	ALI, Riaz	1339	JAGGESSAR, Russel S.	190	RAMDASS, Ramnarine
756	ALI, Shahamad	1791	JOHN-ROOPNARINE, Lynette N.	1020	RAMDASS, Vidyas
641	ALLEYNE, Robert A.	1559	JOHNSON, Neal I.	782	RAMIREZ, Sean
244	AMBROSE, Leonardo M.	2265	JOHNSON-HAYNES, Carol L.	1665	RAMJIT, Christopher
451	ANDERSON, Almida C.	1007	JOKHOO, Dinesh	1712	RAMJOHN, Rianna
899	ARUMUGADASAN, Nalika	556	JOSEPH-CADDLE, Veronica Debbie	833	RAMKISSOON, Rajin
1340	AZIZ-MOHAMMED, Fatima	2097	KALLAN, Daren	1099	RAMKISSOON, Rishi
618	BABOOLAL, Roshan	1145	KHAN, Kazim	623	RAMKISSOONSINGH, Deoraj
1454	BACHOO, Indira	1130	LAKHAN, Jagdesh V.	827	RAMLAKHAN, Steve
1658	BACHU, Chantal	1487	LALBIRISINGH, Ishanand	1180	RAMNANAN, Marsha
1189	BAPTISTE, Vernon D.	863	LALSINGH, Nicole	465	RAMNARINE, Madan
939	BELMONTE, Addie	29	LEE KIM, Michael J.	1607	RAMNATH, Mohan
593	BHARATH, Claude E.	325	LEE LOY, Angela M.	888	RAMOUTAR, Krishna
1333	BHOLA, Dinesh N.	961	LEE TANG, Johnson Anthony	632	RAMOUTAR, Larry A.
1312	BHOLA, Robby	984	LEUNG GILES, Walter	1238	RAMOUTAR, Wendell
1419	BISSOONDIAL, Daniel	644	MAHABIR-SINGH, Mohan	1023	RAMPERSAD, Dean
1162	BOB-GOPEE RAMPERSAD, Shivantee	1952	MAHARAJ, Ravi	1046	RAMPERSAD, Dianne
1776	BONEO, Maureen	769	MAHARAJ, Rudranand	2040	RAMSARAN, Ram
1156	BRIDGEMOHANSINGH, Hadyn	956	MAHARAJ, Steve	1546	RANJITSINGH, Nevash
900	BRIDGLAL, Anil	140	MAHARAJ, Vishnu	1470	REGOBERT, Indira
365	BROWNE, Mariano R.	1388	MAHARAJH, Karuna S.S.	629	RICHARDS-LAWRENCE, Nicole E.
577	BUDHU, Surindranath	1664	MANGROO, Gayatri Priya Sally	820	ROCHESTER, Walter
1147	CADDLE, Atiba	1371	MANGROO, Satyam Glen	1204	RODRIGUEZ-SEIJAS, Dwayne
719	CAMACHO, Craig Martin	864	MOHAMMED, Derek	1514	ROMAIN, Kimberly
372	CHADEE, Ritchie	660	MOHAMMED, Haseeb	86	SEEGOBIN, Krishna (HONORARY)
1539	CHEE CHOW, Kerrylee	684	MOHAMMED, Kamaral	1338	SENIKE, Roshni H.
6	CHOW, Leo	1393	MOHAMMED, Kerry S.	1063	SHARMA, Satyanan
2266	CLARKE, Steve A.	865	MOHAMMED, Shazad	881	SHARMA-MAHARAJ, Avesha
882	COOK, Esther	792	MOHAMMED, Yasmin	1876	SIEURAJ, Tamara
1068	CUMMINGS, Learie	277	MONTANO, Danny A.	1966	SIEUSANKAR, Kevon A.
1087	D'ARCY, Adrienne	139	MONTGOMERY, David G.	588	SIEW, Vijay
1645	DASS, Ravi	852	MOODOO, Roy Carlos	982	SINGH, Bhesham
759	DASS, Sinanan	630	MOONOO, Tara Bhagwanday	1612	SINGH, Kavita
477	DHANESSAR, Winston	1522	MOONSAMMY, Sunil	1678	SINGH-PERSAUD, Aruni
775	DOOKIESINGH, Krishna	1044	MUNGALSINGH, Avind L.	369	SMART-COOPER, Allyson M.
1337	FELIX-CHEVALIER, Kerry-Ann	367	MURRAY, Russell	999	SOBRANSINGH, Glenn S.
258	FLETCHER, Brian T	181	MUSAI, Vishnu D. K.	1611	SOOKDEO, Deochan
677	GITTENS, Peter E	2152	MUSTAPHA, Damian Shazard	714	SOOKRAM, Dushyant
1174	GOLDING, Stacy-Ann	997	NARINESINGH, Pria	962	SUBNAIK-DAVID, Rena
1832	GOMEZ, Chay	1594	NORTON, Patrice	720	SUKHRAM, Dhowlatram
1990	GOORAHOO, Deera	1562	NUNES, Ryan	958	SUPERVILLE, Mark Kevin
849	GOPEE, Rendra A.	1112	PANCHOO, Nigel	898	THOMPSON, Ruthven
1161	GOPEE-NAIPAUL, Shelley	1387	PARDASSIE, Pooran	726	TOM, Andrew A. A. H.
861	GRIFFITH, Sheldon	1496	PAUL, Krystal	207	TOPPIN, Patrick B.
		334	PERSAD, Herman	1248	WALCOTT-GRAPPIE, Daryl

MEMBERS IN PRACTICE (Non - Audit)

1648	ADAMS-SHAND, Adele	1135	HOLDER, Annabelle	638	RAGOONATH, Kenrick
1608	ADIMOOLAH, Andre G.	1436	HOSEIN, Deokie	1475	RAJKUMAR, Singh Vishal
964	ALI, Jenifer	762	HOSEIN, Fazir	1208	RAJKUMAR, Vishwani R.
959	ALI OMARDEEN, Karen	1259	HUSSAIN, Saleem	1443	RAMADHAR, Peter
765	ALMANDOZ, Rachael	1949	JALSA, Lauren K.	1628	RAMBERANSINGH, Annadale
1732	BACHEW, Kanhai	1148	JESSOP, Garnet	294	RAMBAJAN, Sieunarine
1255	BALIRAM, Judith	922	JOSEPH, Nicole	662	RAMDASS, Deodath
1888	BAPTISTE, Jessel	2009	JOSEPH-RICHARDSON, Joan	965	RAMLAKHAN, Balram
1964	BEHARRYLALL, Ramesh	837	LEARMONT, Ashworth	281	RAMPERSAD, Ramdath D.
1869	BHIMSINGH, Chandardath	1179	LEE POY, Curtis	810	RAMPERSAD, Rikhi
1097	BISRAM, Vanessa Leena	1042	LEONCE, Kevin	1724	RAMSAMOOJ, Parbatee
1529	BOODHRAM, David	1912	LUTCHMAN, Natasha	1913	RAMSARAN, Tasha
310	BOODOOSINGH, Vishnu	2038	MAHARAJ, Joey E.	1175	REIS, Robert
512	BYNOE, Mervyn A.	1435	MAHARAJ, Narendra	2110	RENAUD-DE SILVA, Jiselle
1681	CHAITOO, Kiswah	1673	MAHARAJ, Sindy	797	ROACH, Richard
1306	COKER, Curlande	1270	MATHURA, Gerard	1972	ROBLEY, Kendall R.
1616	CUMMINGS, Jason	728	MATTHEW, Nigel E.	1384	ROGERS, Geeta
1961	DANIEL, Maria	2062	MC CARTHY, Angel	513	ROMANO, Nigel L.
1956	DANN, Kern	2088	MC DONALD-JOSEPH, Sherry Ann	1194	SALANDY, Andy
574	DAVIS, Judith	1710	MOHAMMED, Jenelle N.	1199	SAMBRANO, Andrew
250	DE FREITAS, Keith B. F.	1861	MOHAMMED, Zahrah	1045	SEENATH, Arun M.
2279	DE SOUZA, Ian	989	MOHAMMED-MARAJ, Nazreen	1622	SEEERSAD, Atma
1318	DEOPERSAD, Shivanan K.	2014	MOHAN-BALROOP, Sidhi	828	SEESAHI, Pamela
927	DIAZ, Wayne	1560	MUNGAL, Siewrajee	2118	SEWDASS, Ravin
1409	DINANATH, Rishi	2165	MUNGAL, Varune	1679	SHAH, Donnie Nicky
1028	DIXON, Jill	1524	MUNGAL, Vinod	806	SIEUNARINE-RAMPERSAD, Sieuraj
1922	DOODLAL, Prakash	542	MUNRO, Christopher A. B.	918	SINGH, Maltie
2030	EDOO, Nazir	695	NARINE-BANHAM, Rhea	1636	SINGH, Roger
387	EDWARDS, Joel C.	1831	NARINESINGH, Ria	482	SOO PING CHOW, Colin
952	EDWARDS, Michael	1784	NELSON, Brendon	1476	SOOKO, Carl
2080	EDWARDS, Ted	1149	NELSON, Leslie A.	1034	SOOKRAM, David D.
1741	FELMINE, Karon Ayanna	871	NOEL, Franklyn	1509	SWAMBER, Rodney
1667	FORDE, Kareem	903	OMARDEEN, Sohaila	1309	THOMPSON, Richard
689	GOMEZ, Trevor Nicholas	704	OUTAR, Rabindra H.	1863	TRUJILLO SMALL, Reina
1605	HARRICHARAN, Jilian	1359	PARMESAR, Winston	1336	WALLACE-SHANKLIN, Carmela
1172	HEERAMAN, Tabitha	1937	PARRIS, Derek R. C.	1136	WELCH, Sheree
1250	HENRY, Lucyann N.	2100	PERSAUD, Darindra	761	WOODCOCK, Nigel

MEMBERS RESIDING OVERSEAS

454	ACHOY, Wilton	1198	DURGAH, Lallitah	499	POTELLA, Michael
1030	ALFRED, Karyl	517	DYER, Russell V.	791	RAFEEQ, Atash Afzal
815	ALFRED, Marlon	886	EDWARDS, Trevor	1197	RAGOONANAN, Stacey
943	ANTHONY, Blanc	1917	FRANCIS, Jineele	802	RAMJATTAN, Puran
622	ATTONG, Marcus	1750	GOMEZ, Garvin C.	1142	ROACH, Stacey R.A.
603	BARDEN, Elizabeth Monica	1196	HODGES, David	793	SAMAROO, Dave
1677	BICKRAMSINGH, Kalawatee	1497	HUSSEIN, Mary L.	1840	SAMUELS, Kessia
612	BROWN, Lennox D.	1623	KUARSINGH, Varuna Ravindra	718	SEEREERAM, Indrani
940	CHATERGOON, Anil	941	MAHABIR, Gaitri	785	SHILLINGFORD-STEWART, Eugenia
696	CHIN, Amelia	1396	MAHABIR, Harideo	960	SOLOMON, Joseph
635	CHINAFAT, Annie	583	NICHOLAS-CAMACHO, Martha	860	TSOI-A-SUE, Ken
983	CLAPHAM, Curtis Kerry	1835	NKRUMAH, Nehanda	1067	VALLEY, Shirvan G.
425	DILBAR, Zaffoora Zena	1363	OLIVER, Swaratsingh Denise M.		

MEMBERS IN RETIREMENT

134	AGUILERA, Gaston S.	619	GOBIN, John	558	OXLEY, Kenneth A.
177	ALEXIS, Lennox O. M.	539	GOINDHAN-AQUAN, Carmen	626	PARMESAR, Ramkarran
1570	ALI, Hassina	343	GOON LUN, Herbert	520	PARSOTAN, Franklyn
475	ALI, Hazrath M.	354	GREAVES, Cheryl F.	285	PERSAUD, Charles F.
62	ALLEYNE, Oswald B.	92	HARNANAN, Lessy E.	970	PHILIP, Preston Wesley
322	ANATOL, Hazel A.	209	HAYNES, Osborne K.	515	PHILLIP-BRUNEAU, Aneitha
167	ANATOL, Keith	222	HENRY, Kenneth Q.	232	POLLARD, Stephen H.
407	ANDREWS, Michal Y.	73	HERDE, Victor P.	393	POON-MAYERS, Lesly E.
353	ANDREWS, St Aubyn H.	1083	HIRALAL, Carl	359	PUJADAS, Leroy E.
1027	AQUI, Selwyn S.	74	HOBDAY, Richard O.	463	RAHMAN, Zeyn S.
217	ARJUNE, Errol S.	555	HOYTE, Wilmot U.	648	RAJACK, Glen F.
702	ATTAI, Mitra C. C.	22	HUNT, John M.	265	RAMCHARITAR, Jewan
857	BADA, Lylla Rose	511	HYPOLITE-FERDINAND, Camile	647	RAMGOOLIE, Harinarine
495	BAIN, Godfrey D.	1383	ISHMAEL, Anthony	504	RAMPERSAD, Ronald J. J.
208	BAKSH, Zabar M.	352	JOKHOO, Seunarine	624	REID, Brenda J.
879	BASDEO, Rajram	236	KELSHALL, Christopher J.	225	REIS, Stephanie
234	BASSAW, Dipnarine J.	1141	KHAN, Lloyd	280	ROBERTS-JOHN, Jennifer M.
1693	BEHARRY, Annisa	587	KING, Marcia L.	443	RODRIGUEZ, Herman C.
450	BEHARRY, Ashram S.	1505	KNIGHTS-CREED, Yvette C.	446	ROMANY, Polycarp S.
346	BEHARRY, Boodlal	408	KONG TING, Patricia M.	1676	ROMILLY, Mona Cleopatra
332	BEHARRY, Capideo	295	KROGH, Douglas A.	406	RUPNARINE, Clive E.
200	BLANCHARD, Kenneth A.	355	KUMAR, Catherine R.	347	RUTHERFORD, Deryck C.
1749	BOODOO, Taramatee	488	LAI, Paul J. W. M.	471	RUTHERFORD, Diana
158	BREWSTER, Rendell L.	854	LALLA, Jerry	147	SADLER, Christopher S.
418	BURRELL, Bernadette S.	974	LALLA, Sylvia	392	SAHADEO, Ganesh B.
68	BUXO, Paul Anthony	195	LEWIS, Carlton S.	725	SALANDY-BISHOP, Suzanne
274	CASTILLO, Anselm J.	329	LEWIS, Richard Fitroy	526	SANDY, Neville O.
169	CASTRO, Hugo I.	248	LUTCHMEESINGH, Krishna	439	SANKAR, Daniel
278	CHANG, Leslie P.	889	LUTCHMEESINGH, Neena	505	SAUNDERS, Ruth
243	CHANG, Mark C.	173	MADRAY, Michael E.	128	SCOTT, Pierpont W. H.
433	CHANG, Patricia A.	156	MAHARAJ, Baldeo S.	238	SHAM, Ku Richard P.
5	CHANG, Terrance G.	133	MARSHALL, Philip A. F.	271	SMITH, John H.
500	CHAPMAN, Errol B.	32	MARTIN, John B. C.	476	SOOTING, Susan F.
692	CHARLES, Leslie A.	79	MATHURA, Bholan J.	572	SOOKRAM, Harrinarine
592	CHARLES, Maxine J.	599	MC COMIE, Raphael M.	307	SOVERALL, Lennox
431	CHIN-RAMPERSAD, Marilyn S. A.	135	MC LACHLAN, Keith I.	580	STEWART, Ainsley
214	CHRYSOSTOM-HENRY, Wilma	541	MC LEAN, Carl A.	115	SUBERO, Kelvin W.
859	CLARKE-ANDREWS, Marilyn	568	MISIR, Partap	226	SYNE, Osman H.
429	CODRINGTON-VINCENT, Genevieve E.	459	MITCHELL, Graham F.	597	TAITT, Anthony D.
385	DANIEL, William W.	260	MOHAMMED, Rashide T.	457	TANG, Tyrone
709	DARMANIE, Lennox M.	976	MOHAMMED, Zakheem	1173	TAYLOR, Oscar
594	DARMANIE, Terrence J	1001	MOORLEY, Eugene D.	96	TAYLOR, Owen O.
13	DAVID, Earl	183	MOOTOO, Kelvin R.	1110	THOMAS, June
437	DAVIS, Philmore	291	MORRIS, Judith	151	TOM, Yick Rupert
11	DEIFFENTHALER, George A.	146	NANTON, Gerald S.	932	TROTMAN, Lois A.
361	DOODNATH, Winston A.	449	NARAYANSINGH, Patricia M.	189	WADDELL, John E.
14	EDOO, Ameer A.	664	NOEL, Sonia	1317	WAITHE-WELLS, Linda
45	EDOO, Jamila	561	OLLIVERRE, Gerald J.	1228	WILLIAMS, Penelope N.
661	ELCOCK, Winston J.	249	OMARDEEN, Wahid A.	399	WILSON, Earl
694	FRAMPTON-BENSKIN, Marge B.	205	OTTLEY, Irwin P.	293	YEE KEN-CROSS, Yuklan M.
579	FREDERICK, Junior M.	246	OTTLEY, Sharman M.	1632	YORKE, Stafford
1537	GERMAIN-KING, Gillian				

SECRETARY'S REPORT

The Institute held its 50th Annual General Meeting and Council Meeting virtually on July 14, 2020.

Council members' attendance during the 2020/2021 term of 14 July, 2020 to 18 February, 2021 is as follows:

Council Members 2020/2021 Term	Meetings Attended
Denise Chinpire O'Reilly – President	7/7
Dwayne Rodriguez-Seijas – Vice President	6/7
Stacy- Ann Golding	6/7
Krishna Boodhai	5/7
Nicole Joseph	6/7
Dianne Mano	4/7
Dinesh Bhola	7/7
Kerry Mohammed	5/7
Vijay Parabdeen	6/7
Adrienne D'Arcy	5/7
Arun Seenath	7/7
Keith Andre Mills	4/7

ELECTION TO COUNCIL 2021/2022

At the 51st Annual General Meeting, Kerry Mohammed, Krishna Boodhai, Nicole Joseph and Vijay Parabdeen are due to retire from the Council of ICATT by rotation.

Mr. Mohammed and Mr. Boodhai being eligible, offer themselves for re-election. As Nicole Joseph has served three (3) consecutive terms, she will not be eligible to offer herself for election. Mr. Parabdeen has decided not to offer himself for re-election.

Five (5) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Edmund Phillips, Christopher Ramjit, Marissa Quashie, Petal Benoit and Renée-Lisa Phillip.

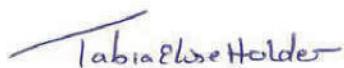
Members are required to elect to the Council of ICATT, four (4) persons from those members of Council eligible for re-election together with the five (5) nominees proposed.

AUDITORS

To appoint the Auditors for the year ending December 31, 2021.

Council proposes to re-appoint Aegis & Co. as Auditors of the Institute until the next Annual General Meeting of ICATT

By Order of Council



Tabia Holder

Secretary

March 9, 2021

NOTICE OF THE FIFTY-FIRST ANNUAL GENERAL MEETING

March 9, 2021

Dear Member,

NOTICE OF THE FIFTY-FIRST ANNUAL GENERAL MEETING

In accordance with the Rules and Regulations of ICATT, (Rule 10 - Annual General Meeting and Regulations 7 – Virtual General Meetings), the Fifty-First (51st) Annual General Meeting (AGM) of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) will be held on **Thursday March 25, 2021 at 5.00 p.m.** on a virtual platform whereby members may attend and participate in the meeting to transact the following business:

ORDINARY BUSINESS

1. To receive and consider the Annual Report of the Council for the 2020/2021 term.
2. To receive and adopt the Financial Statements of the Institute for the year ended December 31, 2020 with the Auditor's Report thereon.
3. To elect four (4) members to the Council of ICATT from among the following:
 - Christopher Ramjit
 - Edmund Phillips
 - Kerry Mohammed
 - Krishna Boodhai
 - Marissa Quashie
 - Petal Benoit
 - Renée-Lisa Philip

At the 51st Annual General Meeting, Kerry Mohammed, Krishna Boodhai, Nicole Joseph and Vijay Parabdeen are due to retire from the Council of ICATT by rotation.

Mr. Mohammed and Mr. Boodhai being eligible, offer themselves for re-election. As Nicole Joseph has served three (3) consecutive terms, she will not be eligible to offer herself for election. Mr. Parabdeen has not offered himself for re-election.

Five (5) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Edmund Phillips, Christopher Ramjit, Marissa Quashie, Petal Benoit and Renée-Lisa Phillip.

Members are required to elect to the Council of ICATT, four (4) persons from those two (2) members of Council eligible for re-election together with the five (5) nominees proposed.

4. To appoint the Auditors for the year ending December 31, 2021.

Council proposes to reappoint Aegis & Co. as Auditors of the Institute until the next Annual General Meeting of ICATT.

NOTICE OF THE FIFTY-FIRST ANNUAL GENERAL MEETING continued

TO REGISTER AND ATTEND

Members must pre-register to attend ICATT's 51st Annual General Meeting via virtual platform. Registration is open during the period March 10 to March 25, 2021, 4:30pm.

To register:

1. Visit www.icatt.org and click on the web banner "51st ICATT AGM"
2. Click the link <https://us02web.zoom.us/meeting/register/tZcsdequqTMsGtNfnPQxKFlrllyIEUUnQRc> Enter all information requested to validate your membership. Provide your full name, date of birth, membership number and valid email address in the spaces provided.
3. After registering, your request will be reviewed and approved. Once approved, a confirmation email containing information about joining the meeting will be forwarded.
4. If you had not voted before attending the meeting, you may still do so at the AGM provided that you are a financial member. Make sure before the meeting that you have your ICATT member number, listed email address and password at hand. (You can check your member number in the 2020 Annual Report member listing or on your membership confirmation letter). When the voting announcement is made you will be allowed to login to cast your vote at <https://icatt.org/system/members-secured-area/>.
5. If you forget your password, please click <https://icatt.org/system/forgot-password/>
6. If you are unable to register for any reason, promptly contact ICATT's Help Desk at 623-8000 ext. 221/233 or service@icatt.org.

Once you are confirmed as a financial member as at March 10, 2021, you will receive an email with a unique username and password login credential to attend the virtual AGM on March 25, 2021 at 5pm

By Order of Council

 *Tabia Holder*

Tabia Holder
Secretary

ICATT SECRETARIAT 2020



Esther Le Gendre
Chief Executive Officer
BA, eMBA



Tabia Holder
Corporate Secretary
LLB (HONS), LPC



Giselle Jackman
Manager – Administration and Finance
MBA, ABA



Chris Zaccai
Manager - Member & Students Relations
BEd (HONS)



Khalisha Haripersad
Manager - Communications
B.A.



Gizelle Gittens
Education & Training Coordinator



Ariel Burgin
Snr. Member Service Rep.



Sherwyn Williams
Graphic Artist /
Communications Assistant



Kizzie Bruce
Member Service Rep.



Orisha Jones
Office Assistant/
Telephone Operator

CORPORATE INFORMATION

AUDITORS

AEGIS & COMPANY
18 SCOTT BUSHE STREET,
PORT OF SPAIN, TRINIDAD, W.I.
P.O.BOX 1543

REGISTERED OFFICE

2ND FLOOR, PROFESSIONAL CENTRE
11-13 FITZBLACKMAN DRIVE SOUTH,
WOODBROOK, PORT OF SPAIN, TRINIDAD
W.I.

MAILING ADDRESS

P.O.BOX 864
PORT OF SPAIN, TRINIDAD W.I.

TELEPHONE/FAX

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