



# ANNUAL REPORT 2022

# TABLE OF CONTENTS

<b>PRESIDENT'S MESSAGE</b>	<b>1</b>
<b>CEO'S REPORT</b>	<b>2</b>
<b>ICATT COUNCIL</b>	<b>9</b>
<b>2022 ACHIEVEMENTS</b>	<b>11</b>
<b>COMMITTEE REPORTS</b>	<b>12</b>
<b>FINANCIAL STATEMENTS</b>	<b>23</b>
• STATEMENT OF COUNCIL'S RESPONSIBILITIES	
• INDEPENDENT AUDITOR'S REPORT	
• STATEMENT OF FINANCIAL POSITION	
• STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	
• STATEMENT OF CHANGES IN FUNDS	
• STATEMENT OF CASH FLOWS	
• ACCOUNTING POLICIES	
• NOTES TO THE FINANCIAL STATEMENTS	
<b>OUR MEMBERSHIP</b>	<b>43</b>
<b>SECRETARY'S REPORT</b>	<b>59</b>
<b>NOTICE OF THE FIFTY-THIRD ANNUAL GENERAL MEETING</b>	<b>60</b>
<b>ICATT SECRETARIAT</b>	<b>61</b>



# 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.

## VISION

To be the Voice of the Profession in Trinidad and Tobago by effectively promoting, regulating and supporting the development of the accountancy profession and ensuring adherence to the highest technical and ethical standards for the benefit of members, students and the general public, in a manner that is sustainable.

## MISSION



**CONTINUALLY RAISE** the standard of financial management, reporting and governance by providing guidance and direction to the accountancy profession through focused developmental, ethical, and quality assurance, educational programmes.



**ACTIVELY DEMONSTRATE** added value to ICATT Members and the accountancy profession in Trinidad and Tobago, including, students and graduates through an innovative and engaging approach and lobbying for the profession.



**PROMINENTLY LEAD** with integrity, transparency, and accountability, to ensure a forward focused organization with resonating brand impact for the accountancy profession.



**EFFECTIVELY GOVERN** the Institute with efficient processes, infrastructure, and strategy to support the Institute's financial sustainability and positioning in society.

# PRESIDENT'S MESSAGE



Dwayne Rodriguez-Seijas, ICATT President 2022/2023

*The 2022/2023 Term marked a year of refocus for ICATT, having continued the difficult emergence from the global pandemic, we were able to reconnect with our members and stakeholders and to catalyse our thrust for growth and development in order to create new, re-imagined and re-energised pathways for engaging with our membership and stakeholders.*

## A Team for the Future

Following the Annual General Meeting (AGM) on Thursday March 24, 2022 and having served as Vice-President for the past two terms, I was given the great honour of leading a team of committed and talented professionals who were elected as the Council for the 2022/2023 term that embodied the vision and determination required to continually take the Institute forward.

ICATT Members voted online and re-elected the qualified and capable Dinesh Bhola, Managing Director of DSB Financial Solutions Limited to Council. My fellow Council members and I subsequently elected Dinesh to the position of Vice-President for the 2022/23 term. Among his many accomplishments is the fact that he served as the Members & Students Relations Committee for two terms prior to his most recent appointment.

Also re-elected to serve on Council were Immediate Past-President, Denise Chinpire-O'Reilly, Managing Director of K.S. Chinpire Contracting Services Limited; Stacy-Ann Golding, Principal of S.N. Golding Financial Services Limited; Adrienne D'Arcy, Partner at EY Trinidad and Tobago; Arun Seenath, Tax Partner at Deloitte; and Keith André Mills, Executive Manager at the Massy Group.

Also returning are Marissa Quashie, Partner at KPMG Trinidad and Tobago; Edmund Phillips, Financial Institution Supervision Department of the Central Bank of Trinidad and Tobago; Renée-Lisa Philip, Partner at PKF Trinidad and Tobago; and Christopher Ramjit, Managing Principal of CR Next Generation Chartered Accountants.

Adding new blood to the mix was newly elected Council Member, Haseeb Mohammed, an ICATT Member with over 30 years of experience interacting with finance professionals. As a lecturer and accounting professional, Haseeb has served as lead on audit engagements for PwC Trinidad and Tobago and his wealth of expertise serves us well.

## A Year of Progress

In 2022/23, the Institute leveraged upon feedback from its members and other stakeholders by developing and focusing on the implementation of its 2022-2022 Strategic Plan aptly themed "Driving Sustainability, Reinforcing Trust".





Sustainability requires a holistic approach that considers the environment we exist and operate, while trust is a critical touchpoint given the transformation propagated by the pandemic into an increasingly digital economy and workspace.

While our core organisational function and membership continue to focus on the structured demands of accountancy and finance, we realised there must be a recontextualised approach which encompasses that the world is in a state of dynamic flux, and as such, the Institute must continue to be agile with its framework of thought and action.

This extension resulted in accomplishments which further demonstrated that after more than five decades of service, ICATT continues to promote a sustainable profession, beyond finance.

### A Strategic Plan for the Future

Among last year's achievements was the completion and delivery of the 2022-2025 Strategic Plan, which will serve to:

- strengthen ICATT's role and purpose as the national Professional Accounting Organisation (PAO) and regulatory body
- focus management in terms of achieving greater organisational impact; and
- act as a guide to stakeholders on our intended value contribution.

This strategic document also outlines four **'Pillars of Excellence'**, which are strategic themes and the associated objectives to support ICATT's mandate. These pillars are Quality Assurance, Membership Value, Brand Impact and Financial Sustainability.

These pillars align perfectly to support our renewed vision, ***"To be the Voice of the Profession in Trinidad and Tobago by effectively promoting, regulating and supporting the development of the accountancy profession and ensuring adherence to the highest technical and ethical standards for the benefit of members, students and the general public, in a manner that is sustainable."***

Overall, this three-year Strategic Plan will facilitate ICATT's increased advocacy of adherence to global standards and objectives, increased member satisfaction, enhanced quality across the profession, greater brand resonance for ICATT and the profession and the increased viability of the Institute.

### Shifting Beyond Finance

Hosted at the Hyatt Regency on the 17 and 18 November, the 13<sup>th</sup> iteration of the Annual International Finance and Accounting Conference (**AIFAC 2022**) was conceptualised as a segway from the ICATT

***"Sustainability requires a holistic approach that considers the environment we exist and operate in while trust is a critical touchpoint given the transformation propagated by the pandemic into an increasingly digital economy and workspace."***

Strategic Plan, under the theme of **'Beyond Finance: Driving Sustainability, Reinforcing Trust'**.

Following the limitations of the pandemic and despite the success of 2021's virtual conference, this was a welcomed return to face-to-face interaction, and the appreciation was evident in the energy and feedback derived from participants and presenters alike.



Honourable Minister Colm Imbert, Minister of Finance at AIFAC 2022

Apart from an enviable list of contributions from keynote speakers and industry influencers, the conference enjoyed the support of over 500 finance and accounting professionals, who were willing participants in the drive to transcend the boundaries of finance and usher in a new paradigm of transformative thought.

The conference gave insight into public financial management, institutionalised sustainable development, new models in accounting, and strategies for effective leadership. AIFAC 2022 featured dynamic speakers including the Honourable Colm Imbert, Minister of Finance; Satnarine Bachew, Chief Executive Officer, KC Confectionary Limited; Gerardo Noto, UNDP Resident Representative ad interim in Trinidad and Tobago; Clive Webb, Head of Business Management in ACCA's Policy and Insights team; and Dr. Louis Nurse of Success Training Systems Limited.

In concluding his presentation on public economic strategies, Minister Imbert explained, “These policy prescriptions represent just some of the ways that the Government is utilising every single resource available to build resiliency and mitigate risks, all within the parameters of the governing macroeconomic fundamentals. In all this, we will continue to partner with important private sector institutions such as ICATT for the benefit of the entire society and economy.”

AIFAC 2022 also featured insightful panel discussions that saw leading industry experts dissect and deliver thought-provoking analyses and interpretations of critical topics including the environmental, social and governance (ESG) agenda, the metaverse and beyond, defining and bridging the generational gaps, insights into integrity and accountability, and defining the new global accountant.

Apart from the transformative content, the conference presented an ideal opportunity for attendees to network and create linkages across the profession as we move to a future that is well and truly beyond finance.

## Leadership and Teamwork

A lot of ICATT's success is achieved by the hard-working Secretariat that operates under the stewardship of Marsha Caballero, who was selected for the critical role of Chief Executive Officer in October 2021.

Overall, the Secretariat is a highly effective and well-rounded team, and their role is reflected in ICATT's successes including the rollout of the Strategic Plan, the seamless organisation of the 52<sup>nd</sup> Annual General Meeting and the crowning achievement of what has been heralded as the landmark professional conference on the national calendar.

These highlights must also be weighed in recognition of the excellent job continuously completed in the more routine but no less significant aspects of ICATT's function including the management and administration of Continuing Professional Development (CPD) courses; membership, practising and auditing certification; and the day-to-day communication with the organisation's membership and stakeholders.

## Stakeholder Engagement and Representation

ICATT continues to view stakeholder engagement as a critical aspect of its mandate and impact. The Institute through its various committees continues to contribute to policy and programme development through service on numerous related associations and regulatory bodies. Over 80 ICATT Members serve on committees of Council and Tribunals, and many more Members actively represent ICATT at meetings of regulatory bodies, state and NGO boards.

Organization	ICATT Committee Member
IFAC Panel on Accounting Education	Stacy-Ann Golding
IFAC PAO Development and Advisory Group	Denise Chinpire - O'Reilly
ICAC Board- Director ICAC Board – Alternate Director	Denise Chinpire - O'Reilly Dwayne Rodriguez-Seijas
Trinidad and Tobago Coalition of Services Industries	Angela Lee Loy
Medical Board of Trinidad and Tobago	Kimberly Romain – Stripp
St Jude's School for Girls	Lucyann Henry
Trinidad and Tobago Group of Professional Associations	Corene Procope (President) Kendall Walters (Member)

## Financial Overview

The Institute has reported total revenue for 2022 of \$4,389,291. This represents a 3.82% decrease from 2021. The decrease in revenue can be attributed to a 24.48% decrease in 'Student's Subscriptions, Fees & Subvention' and a 4.81% decrease in 'Members' Subscription & Fees. Even though there were decreases in income derived from Members and Students there was an increase of 8.85% in 'Other Income' with profit from seminars and other events being a significant contributor (9.4% Increase). A surplus of \$298,521 (6.8%) has been posted for the year ended 31 December, 2022. By comparison, the 2021 surplus was \$350,331 (7.68%). The continued surplus for 2022 relate largely to member support of the Annual International Finance and Accounting Conference which saw its return to an in-person format and online CPD programmes coupled with decreases to expenditure related to employees' and salaries and benefits.

ICATT's total operating expenditure for the year ended 31 December 2022 was \$4,067,197 which is a decrease from 2021 by 2.93%. Whereas Other Expenses increased in 2022 by 8.13% over 2021 there was a decrease to Employees' Salaries and Benefits by 18.4%. The Institute and the staff union concluded negotiations to year end 2022 with previous accruals being higher than final agreed variations. Additionally, the position of Finance and Admin Manager was vacant from June 2022; these duties were filled by current staff resources.

Significant additions to the Institutes Non-Current Assets from 2021 saw in full year's charge of depreciation for 2022 resulting in an increase of 70.71%. These additions from 2021 are represented by the new membership management software and the acquisition of a new server.

The Institute's total investments decreased by 6.64% for the year ended 31 December 2022. This was due to a temporary draw down to assist with cashflow management for the Annual Conference. These funds were reinvested in January 2023



following the year's surplus. It is noted that the total Cash and Cash Equivalents increased by a total of 1.95% with an increase to Cash at Bank of 75.34%. Further investments will be made following the positive 2022 performance, in line with the Institute's investment policy.

## Looking Beyond

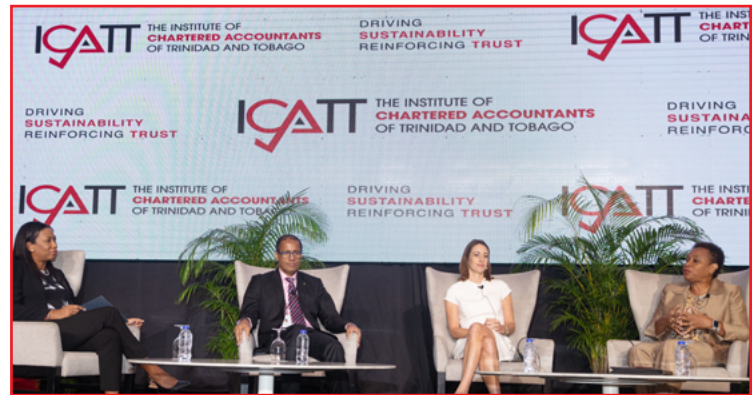
As we look to the future of the accounting profession, the lessons learnt in 2022 clearly highlight that driving sustainability and reinforcing trust must be at the forefront of our efforts. This is true now more than ever in the aftermath of a global pandemic, the unpredictable socioeconomic and geopolitical realities, and the digital transformation of the profession including the burgeoning era of Artificial Intelligence (AI).

Our focus for 2023 and beyond continues to reinforce member value and creating greater collaborations with relevant stakeholders to ensure that the highest quality of service and standards within the profession are continuously maintained. This means focusing on best approaches for greater impact including managing transformation whilst considering the environmental and the social impact of our actions. In all instances, ICATT will continue to make decisions that promote the ideals enshrined in our vision for a sustainable profession and future.

The Institute remains focused on remaining relevant, forward-thinking and continuing its operational approach of open communication and timely reporting to ensure the maintenance of brand and credibility with our membership and stakeholders.

Finally, technology will continue to be an important factor in the accounting and finance professions. We must embrace new technologies and strategies that will further increase efficiency while mitigating risk. By doing so, we will be able to better serve our members and perhaps support their empowerment to better serve their clients and employers.

In conclusion, ***ICATT remains committed to continuously striving for service excellence in the interest its members, stakeholders and wider national interest; ICATT's mandate and strategic direction are clear pathways for the Institute's ongoing success.***



AIFAC 2022 Leadership Panel - Marissa Quashie, Council Member, Nigel Baptise, CEO RBL Holdings, Franka Costello, Chairman, Invest TT, Ingrid Lashley, Chairman NEL



Featured speakers, presenters and specially invited guests at AIFAC 2022



ICATT Council & Secretariat at AIFAC 2022

# CEO'S REPORT



Marsha Caballero, Chief Executive Officer

## Overview

Having assumed leadership of the ICATT Secretariat in October 2021, the last year was categorised by a mixture of modifying systems and further transitioning the organisation to successfully respond to an increasingly dynamic and evolving profession and global workplace.

In handling these transformative initiatives, we were able to successfully deliver on our continuing mandate to regulate and uplift the local accounting profession. We did this while achieving significant milestones including delivery of our 2022-25 Strategic Plan and the triumphant return to face-to-face interaction highlighted by the highly successful Annual International Finance and Accounting Conference (AIFAC 2022)

All these initiatives and accomplishments have been structured around a nucleus of Driving Sustainability and Reinforcing Trust, which are essential to our role in accounting and finance. Over the past 53 years, we have established ourselves as an integral part of the national financial system and we value and are committed to fulfilling the responsibility entailed by this role.

It is our responsibility to ensure that regulations are adhered to and that our members receive the necessary support. With this in mind, 2022 saw The Institute maintain continued access to quality education, training and resources via our Continuous Professional Development (CPD) programme. This included providing training on critical topics such as international standards, ethics and compliance, and the use of sustainable practices.

With the increasingly ubiquitous application of technology, the global financial system has become highly complex and interdependent. In parallel with this transformation, we strive to bring about positive changes in the finance-related sectors, and make sure that these are done in a manner that is always responsible and ethical.

Over the past year, and moving forward into 2023 and beyond, we strive to maintain a culture of sustainability, trust and integrity as we move **'Beyond Finance'**.

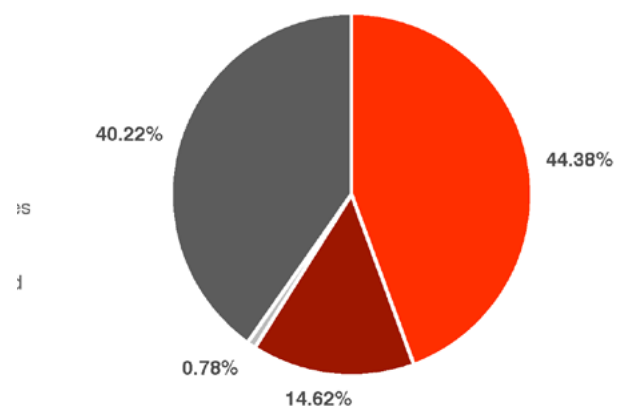
## Financial Performance

The Total Revenue for the period ended 31 December 2022 was \$4,389,291 which represented a marginal decrease of 3.82 percent from the 2021 figure of \$4,563,734. This decrease was resultant of reduced income in terms of Members Subscriptions and Fees as well as Student Subscriptions, Fees and Joint Scheme Income.

REVENUE	2021	2022
Members Subscriptions and Fees	2,046,203	1,947,840
Student Subscriptions, Fees and Joint Scheme Income	849,667	641,698
Interest Income	45,959	34,357
Other Income	1,621,905	1,765,396
<b>Total Revenue</b>	<b>4,563,734</b>	<b>4,389,291</b>

In contrast to this however, 2022 saw a substantial increase of 8.85 percent in terms of Other Income.

## Revenue Breakdown 2022 (Total Revenue = \$4,389,291)



■ Members Subscriptions and fees

■ Student Subscriptions, fees and Subventions

■ Interest income

■ Other income



The increase in Other Income was highlighted by a 9.4% increase from seminars – from \$1,609,243 in 2021 to \$1,760,570 in 2022. A spotlight of this substantial improvement was the fact that the total offerings for 2022 included 22 on-demand online seminars made available through ICATT's website along with the increased registration for several ICATT webinars.

In terms of the AIFAC 2022, there was a 25% decrease in income from this event when compared to the previous year, but this was mainly due to the costs incurred because of the return to hosting the event in a physical space, as opposed to the virtual conferences of 2020 and 2021. In fact, the income from the event matches with expectations from previous years when the conference was hosted as a face-to-face event.

With the transition in terms of rolling out the Strategic Plan as well the physically hosted AIFAC 2022 and the various seminars including the on-demand courses, there was the necessary corresponding increase in public relations and marketing expenses, which increased to \$119,625 as compared to \$61,540 in 2021. There was also a 9.08% increase in Operating Expenses in 2022, again caused by the return to in-person interaction and office-based output.

Also under the expense category, there was an 18.40 % decrease in terms of Employee Salaries and Benefits in 2022; a reduction which was mainly due to the transition in leadership as well as an increase in the operational efficiency of ICATT over 2021, which was characterised by adjusted salaries resultant of Trade Union negotiations.

Overall, due to proper budgeting and organisational streamlining, the 2022 financial period saw the Institute end with a respectable surplus of \$298, 521 resulting with year-end Total Assets of \$6,149,914 and an Accumulated Fund of \$4,645,516.

## The Strategic Plan

In February 2022, the Council approved ICATT's 2022 -2025 Strategic Plan, which is aimed at deliberately and dynamically focusing the Institute's objectives over the three years.

The new Strategic Plan expands on the ICATT foundation which was established and reinforced over the past five decades and seeks to chart a more detailed route that will guide the Institute towards simultaneously continuing to fulfil and expand its evolving role.

The framework encompassing this plan is guided by the global trends impacting the accounting profession including the importance of trust, and the global focus on increasing sustainability, the future of education and work and the increased focus on audit and assurance.

This trend analysis was melded with feedback from our membership and stakeholders via mechanisms such as the 2021 Membership Survey. This final inclusive approach is framed by the concepts of 'Driving Sustainability, Reinforcing Trust', which also contextualise the backbone of the Strategic Plan.

FINANCIAL RESULTS 2018-2022					
Description	2018	2019	2020	2021	2022
<b>REVENUE</b>					
Members Subscriptions and Fees	1,791,861	1,997,268	1,942,129	2,046,203	1,947,840
Student Subscriptions, Fees and Joint Scheme Income	1,229,094	1,088,360	854,632	849,667	641,698
Interest Income	20,394	37,184	51,287	45,959	34,357
Other Income	1,525,735	1,500,434	1,084,111	1,621,905	1,765,396
<b>Total Revenue</b>	<b>4,567,084</b>	<b>4,623,246</b>	<b>3,932,159</b>	<b>4,563,734</b>	<b>4,389,291</b>
<b>Expenses</b>					
Employee Salaries & Benefits	(1,628,577)	(1,641,608)	(1,467,352)	(2,022,189)	(1,650,078)
Public Relations/Marketing	(49,862)	(94,853)	(32,585)	(61,540)	(119,625)
Operating Expenses	(2,584,460)	(1,628,329)	(1,935,296)	(2,106,252)	(2,297,494)
<b>Total Expenditure</b>	<b>(4,262,900)</b>	<b>(3,364,790)</b>	<b>(3,435,233)</b>	<b>(4,189,981)</b>	<b>(4,067,197)</b>
Profit before Tax	304,184	1,258,456	496,926	373,753	322,094
Income Tax Expense	(28,117)	(35,052)	(21,205)	(23,422)	(23,573)
<b>Net Surplus/(Deficit)</b>	<b>276,067</b>	<b>1,223,404</b>	<b>475,721</b>	<b>350,331</b>	<b>298,521</b>
<b>Total Assets</b>	<b>4,302,561</b>	<b>5,689,406</b>	<b>6,044,796</b>	<b>6,213,243</b>	<b>6,149,914</b>
<b>Accumulated Fund</b>	<b>2,429,479</b>	<b>3,577,709</b>	<b>4,029,128</b>	<b>4,361,921</b>	<b>4,645,516</b>

SURPLUS FROM SEMINARS AND EVENTS 2018-2022										
DESCRIPTION	2018		2020		2020		2021		2022	
	No.	Surplus	No.	Surplus	No.	Surplus	No.	Surplus	No.	Surplus
Seminars	14	732,106	11	881,986	9	237,558	28	757,062	28	1,128,087
Annual Conference	1	746,093	1	650,319	1	795,822	1	852,181	1	632,484
Events	1	6,328	1	2,086	0	-	0	-	0	-
Total	16	1,484,527	13	1,534,391	10	1,033,380	29	1,609,243	29	1,760,571

## Webinars and Seminars

Launched in 2021 and continuing across 2022, ICATT's flexible webinar series, including on-demand offerings, have proven to be invaluable resources to our members and other interested parties.

Focused on aligning training with individual requirements, 133 persons accessed 22 on-demand seminars in 2022. This is expected to increase in 2023 with the addition of new courses as part of an ever-expanding and continuously improving service. As we adapt to a post-pandemic approach, these online offerings will complement and bolster the impact of the face-to-face seminars that will be increasingly offered during

2023.

## Membership

38 new practitioners have joined ICATT and 9 members have gone on to become Member in Practice – Audit, bringing to total to 153. There were also 5 new Members in Practice- Non-Audit and the group now totals 111.

The table below shows the growth in the various membership categories in 2022;

MEMBERSHIP CATEGORY	GROWTH
MPA	3.38%
MP	-0.89%
MNP	-3%
MR	5.52%
MRO	9.68%



AIFAC 2022 participants

The table below shows the growth in the various membership categories in 2022:

	TOTAL AS AT 31.12.2021	NEW MEMBERS	DELISTED	CHANGE IN MEMBERSHIP CATEGORY	TOTAL AS AT 31.12.2022
MNP	1168	38	(57)	(16)	1133
MPA	148	9	(2)	(2)	153
MP	112	5	(3)	(3)	111
MR	163	9	-	-	172
MRO	31	6	(2)	(1)	34
TOTAL	1622	67	(64)	(22)	1603

## Conclusion

Global trends have proven the role the accounting regulator plays in ensuring the integrity and reliability of financial performance and reporting. Therefore, it is critical that ICATT remains committed to expanding our capacity to prepare our membership for future developments.

As Trinidad and Tobago's Professional Accounting Organization (PAO) we continue to pursue this policy through our relevant CPD programmes which encompass the latest developments and changes in accounting standards, laws, and regulations as well as other industry-relevant topics of interest.

ICATT also provides technical support and guidance to members and stakeholders as we seek to identify and anticipate future developments in the sector, provide guidance to members, facilitate networking opportunities, promote thought leadership and sustain industry engagements. This is achieved through the vision and guidance of the Council, which is implemented and sustained by the hard-working Secretariat daily. The comprehensive integration of our renewed Vision and Mission also underscores the concerted and cohesive application of resources to forward ICATT's encouragement of excellence in accounting and finance.

As demonstrated in 2022, Driving Sustainability and Reinforcing Trust will remain critical aspects of our continued role as the regulator responsible for financial stability, public trust, investor protection, and improved business performance.







## COUNCIL 2022-2023



**Dwayne Rodriguez-Seijas**  
CA, FCCA  
President



**Dinesh Bhola**  
CA, FCCA  
Vice President



**Denise Chinpire-O'Reilly**  
CA, FCCA



**Stacy-Ann Golding**  
CA, FCCA



**Adrienne D'Arcy**  
CA, FCCA



**Arun Seenath**  
CA, FCCA



**Keith André Mills**  
CA, FCCA



**Marissa Quashie**  
CA, FCCA, MBA



**Renée-Lisa Philip**  
CA, FCCA, AMLCA



**Christopher Ramjit**  
CA, FCCA



**Edmund Phillips**  
CA, FCCA, CIRA, BsC.



**Haseeb Mohammed**  
CA, FCCA



# STRATEGIC PLAN

## 2022-2025 FOCUS

### QUALITY ASSURANCE (policy & processes)

Implement and reinforce the relevant regulatory, monitoring, licensing, as well as training in financial reporting and quality monitoring standards to maintain a high quality throughout the profession

### MEMBERSHIP VALUE (customer)

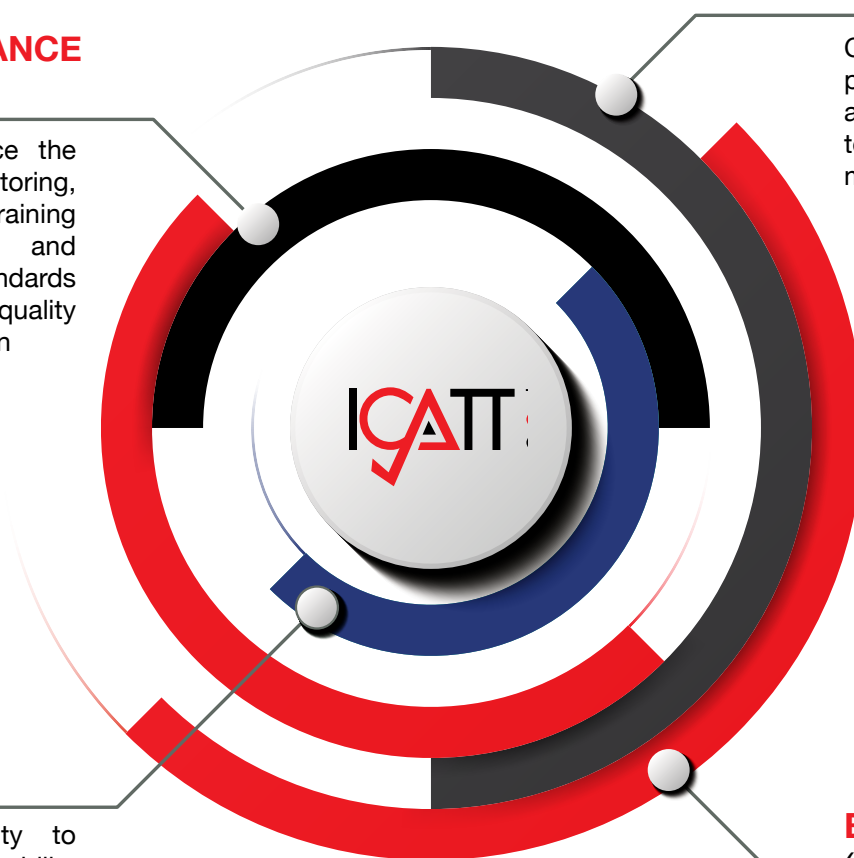
Create innovative programmes and learning and development initiatives to drive value and exceed membership satisfaction

### FINANCIAL SUSTAINABILITY (financial)

Improve ICATT's ability to ensure revenue sustainability through enhanced membership programs and other initiatives geared toward revenue generation and cost-efficient operations

### BRAND IMPACT (organization & learning)

Become the Voice of the Profession and build a strong PAO in Trinidad and Tobago, through active lobbying and stakeholder engagement, proactive employee initiatives and the utilization of digital solutions



# 2022 ACHIEVEMENTS



**Proposed amendments to the ICATT 2018 Regulations adopted on Jan 2, 2022**



**Initiation of ICATT's Strategic Plan 2022-2025**



**ICATT Members Benefit Survey Conducted to identify Members' needs**



**Resumption of In-Person activities and Committee Meetings**



**2022 facilitated the largest ever Annual International Finance & Accounting Conference (AIFAC 2022)**



**Continued Collaboration with major strategic partners and the assignment to boards and committees of effective ICATT liaisons.**





## COMMITTEE REPORTS

## AUDITING & ACCOUNTING STANDARDS COMMITTEE

### END OF TERM REPORT 2022/23

<b>Name of Committee</b>	Auditing & Accounting Standards
<b>Committee Mandate</b>	The purpose of the Auditing and Accounting Standards Committee is to improve the standards of Accounting, Auditing and Financial reporting in Trinidad and Tobago in accordance with the International Standards on Auditing (ISAs), and the International Financial Reporting Standards (IFRS)
<b>Members</b>	<div> <div> Adrienne D'Arcy– <b>Chairman</b>  Renée-Lisa Philip  Daniel Bissoondial  Rishi Motilal  Stacy-Ann Golding </div> <div> Haseeb Mohammed – <b>Vice Chairman</b>  Marissa Quashie  Desmond Dial  Giles Leung </div> </div>
<b>Chairman's Overview</b>	<p>Despite the unprecedented challenges posed by the pandemic, The Institute has been able to overcome a great deal and make significant progress in a number of areas in 2022. The post pandemic period allowed the Auditing and Accounting Standards Committee to transition into a new way of thinking and with the adaptation of a hybrid approach, we were able to meet physically and virtually.</p> <p>The AASC was instrumental in the development of several key projects that had a significant impact on the industry. The Committee recognizes that the quality of auditing and accounting standards is critical to the proper functioning of the economy and is committed to upholding the highest professional standards and promoting and maintaining high quality standards throughout the profession.</p> <p>The hard work and dedication of the AASC have been invaluable and have allowed us to continue to make advances in the Auditing process. The CBTT's guideline on the Publishing of Abridged Financial Statements has enabled us to standardize the process of creating abridged financial statements and has been instrumental in streamlining the workflow. Additionally, the Communications Plan to support the Bannerman Language clause in audit reports has been instrumental in ensuring that our auditors are in line with industry standards when it comes to language usage. As we navigate the ever-changing landscape, AASC looks forward to the opportunities that arise as we work towards completion of our priorities aligned with the Strategic Plan of the Institute.</p>
<b>Summary of Activities</b>	<p>The Auditing and Accounting Standards Committee held six (6) meetings during the 2022/2023 term. Projects completed during the term included:</p> <ul style="list-style-type: none"> <li>Provided feedback and input into the CBTT's Guideline on the Publishing of Abridged Financial Statements which came into effect in October 2022.</li> <li>Development of a communication plan to the members and other stakeholders for the Bannerman Language introduction into auditors' reports.</li> <li>Provided guidance and feedback on questions from Members on various auditing and accounting matters.</li> <li>Hosting several essential CPDs on Auditing and Accounting Standards including for those providing non audit services, an update on the importance of some working papers and the importance of ISAE 3000 (Revised), ISRE 2400, ISRS 4400 and 4410. As well as webinars on International Financial Reporting Standard (IFRS) 17 and a review of IFRS 16, IAS' 1, 8, 12, 16 and 38 and ISQM1 – Implementation Readiness and Professional Skepticism.</li> </ul> <p>The Committee continues to work towards the completion of the following:</p> <ul style="list-style-type: none"> <li>Bannerman Language – The further implementation of the communication plan for the engagement of the stakeholders including but not limited to the general membership and the CBTT, BATT, MoF, Commissioner of Cooperatives and ATTIC.</li> <li>Amendments to ICATT's definition of a public interest entity (PIE).</li> <li>Approval of a template for an Audit Report for the Insurance Act Returns to the Central Bank of Trinidad and Tobago (CBTT).</li> <li>Continue to work with the CBTT on the roll out of IFRS 17 which came into effect 1 January 2023.</li> <li>The development of workshops on IFRS' and IFRS for SMEs.</li> <li>Revising of the template for external auditors in the execution of their obligation under the regulator's Guidelines on the implementation of the Tax Information Exchange Agreements (United States of America) Act, 2017, contemplating the Trinidad and Tobago Securities and Exchange Commission's Guidelines that were issued in November 2022.</li> </ul>



## DISCIPLINARY PROCEEDINGS PANEL AND APPEALS COMMITTEE

Appointments to the Disciplinary Proceedings Panel and to the Appeals Panel are deemed fit and proper to serve from time to time and on a case-by-case basis as follows:

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

All Members shall be drawn from the respective Panel.

The Disciplinary Proceedings Panel and the Appeals Panel comprises of not more than 30 Members; 6 of whom shall be 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

Tribunal means the group of persons selected from the Disciplinary Proceedings Panel to adjudicate on Investigatory and Disciplinary matters.

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 Committee 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
- d) 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
<ul style="list-style-type: none"> <li>▪ Chairman – Nigel Irish</li> <li>▪ Vice Chairman – Sharda Nanan (Appointed April 2021)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Chairman- Ingrid Lashley (appointed in October 2021)</li> <li>▪ Vice Chairman– Raymond Crichton (Non-Accountant)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Chairman – Retired Madame Justice Annestine Sealey – (Non-Accountant)</li> <li>▪ Vice Chairman – Steve Waldron – (Attorney-at-Law)</li> </ul>

Non-ICATT member – no more than 6 members  
Attorney-at-law

- Barrie Attzs
- Dawn Seepersad
- Colleen Murray
- Natasha Ashby
- Jo-Anne Julien

Non-Accountant no more than 6 members

- Martin De Gannes
- Ulric Miller
- Ravi Suryadevara

**ICATT Members**

- Leslie Nelson
- Savatry Lopez
- Binode Bajnath
- Carl Sooko
- Shiva Manraj
- Richard Young
- Donna Jack
- Pamela Seesahai
- Varesha Besai
- Nigel Romano

The Ex officio Member - Council member Edmund Phillips.

**Summary of  
Activities  
Investigations  
Tribunal**

For the 2022-2023 term, the Investigations Tribunals have been working assiduously on the matters referred to the Committee. Four complaints have been directed to the Investigations Tribunal; four Tribunals were formed to consider same. Three complaints were closed off, and one is being processed for referral to ICATT's Disciplinary Tribunal. The Committee held eleven (11) meetings for 2022-2023.



## LICENSING COMMITTEE REPORT

### END OF TERM REPORT 2022/23

<b>Name of Committee</b>	Licensing Committee
<b>Committee's Mandate</b>	<p>The sole responsibility of this Committee are as follows:</p> <ol style="list-style-type: none"> <li>considering whether to grant, renew, amend or cancel Practising and Auditing Certificates issued by the Institute;</li> <li>overseeing the Institute's Practice Monitoring Program; and</li> <li>reviewing and taking appropriate action in respect of each monitoring report.</li> </ol>
<b>Members</b>	<p>Nola Drayton-Smith – <b>Chairman</b>      Anne-Marie James – <b>Vice Chairman</b></p> <p>Howard Dottin      Melissa Mano</p> <p>Richard Look Kin      Avyann Ferguson-Awai</p> <p>Council Member, Keith André Mills - Ex-Officio Member</p> <p>The non-accountants on the Committee were M. Mano, R Look Kin and A Ferguson-Awai.</p>
<b>Chairman's Overview</b>	<p>During this period, the Committee remained focused on the Practice Monitoring Program, which saw significant improvements with 90% of the membership reviewed receiving satisfactory reports, compared to 59% in 2021. The committee continues to encourage members to keep their membership status current.</p>
<b>Summary of Activities</b>	<p>The Licensing Committee has been working diligently to review the Practice Monitoring Reports. The Committee held eight (8) meetings in the 2022/2023 term. ICATT Practice Monitoring Reviewer, ACCA would have reviewed Twenty (20) firms compared to twenty two (22) in 2021. The overall results for the 20 firms were satisfactory ratings and two unsatisfactory ratings.</p> <p>The monitoring statistics from 2009 to 2022 revealed that only 109 of the 298 reviews received a satisfactory rating. The firms that received unsatisfactory ratings were written to explain the deficiencies reported and to understand their firm's action plans. Additionally, the Committee placed restrictions on the firms who received unsatisfactory ratings to cease undertaking audits of public interest clients.</p> <p>Throughout 2022, several Continuous Profession Education (CPE) programs were held for practising members. The aim of the sessions were to assist practitioners in the proper documentation of audit work, how to avoid problems which come to light during audit monitoring visits and to provide guidance to small and medium practitioners.</p> <p>The committee continues to work with the Secretariat to host mandatory workshop sessions for practicing members to improve the quality of audits being done.</p> <p>The Committee held six (6) meetings to consider practising licenses. On another six (6) occasions applications were considered via round-robin</p> <p>A total of 242 applications were considered and approved, where 229 were Re-issuance Applications - of these applications:</p> <ul style="list-style-type: none"> <li>▪ 89 Practising (non-audit)</li> <li>▪ 140 Practising-Auditing</li> <li>▪ 13 New applications - 7 Practising (non-audit), 6 Practising-Auditing</li> </ul>

## AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO

Year of visit	Total reports	First or routine visit	Second visit	Third visit	Fourth visit	Fifth visit
			<i>(first follow-up)</i>	<i>(second follow-up)</i>	<i>(third follow-up)</i>	<i>(fourth follow-up)</i>
2022	20	17	1	1	1	0
2021	22	13	4	4	0	1

### AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO 1 JANUARY 2022 TO 31 DECEMBER 2022

	First or routine visit	Second Visit	Third visit	Fourth visit	Fifth visit	Total Visits
		<i>(first follow-up)</i>	<i>(second follow-up)</i>	<i>(third follow-up)</i>	<i>(fourth follow-up)</i>	
Satisfactory	16	1		1		18
Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	1		1			2
Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement						0
Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues						0
Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues						0
<b>TOTAL</b>	<b>17</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>20</b>

### AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO 1 JANUARY 2009 TO 31 DECEMBER 2022

	First or routine visits	Follow-up visits	Total visits
Satisfactory	63	46	109
Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	12	35	47
Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	57	33	90
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	25	48
<b>TOTAL</b>	<b>157</b>	<b>141</b>	<b>298</b>



## MEMBERS & STUDENTS RELATIONS COMMITTEE

### END OF TERM REPORT 2022/23

<b>Name of Committee</b>	Member & Student Relations
<b>Committee Mandate</b>	The purpose of the Members and Students Relations committee is to capture members' and students' interests to increase involvement in the institute, encourage greater networking with other accountants, business communities and the government to increase awareness of ICATT's profile and to develop CPD programs for all members as an initiative to increase the expansion of the membership base.
<b>Members</b>	<div> Denise Chinpire-O'Reilly – <b>Chairman</b>  Atiba Caddle  Nadia Mohammed  Shalini Budhu  Andrea Ragoo </div> <div> Marissa Quashie – <b>Vice Chairman</b>  Haimchan Ramdeo  Ravi Dass  Vera Mangal </div>
<b>Chairman's Overview</b>	<p>The committee adopted a hybrid approach to its meetings for the term, where members were given the choice of attending in person or virtually. Physical gatherings proved to be highly engaging and stimulating, bringing a number of excellent ideas forward for discussion with the committee and some of which were approved for inclusion in the initiatives calendar.</p> <p>The highlights of our committee:</p> <p><b>AIFAC 2022</b></p> <p>The MSR Committee of ICATT held the Institute's 13<sup>th</sup> Annual International Finance and Accounting Conference (AIFAC ) under the theme '<b>Beyond Finance: Driving Sustainability, Reinforcing Trust</b>'. AIFAC 2022 was the first conference hosted in person after 2 years and boasted an impressive attendance.</p> <p>The theme was derived from the Institute's 2022-2025 strategic plan and addressed, a myriad of practical and theoretical solutions to the global, regional, and local trends impacting the accounting profession.</p> <p>Fostering an opportunity for participants to reconnect, network and learn, the robust agenda featured topics on the importance of trust and sustainability, the future of the profession beyond finance, and ubiquitous technological trends that have impacted the industry through digital transformation. Other agenda items included discussions on leadership, accountability, and matters related to the metaverse. The panels included but were not limited to, the Practitioners Panel on IFRS 17; ESG Agenda; and Breaking the Generational Gap.</p> <p>The Honourable Colm Imbert, Minister of Finance; Satnarine Bachew - Chief Executive Officer of KC Confectionary Limited; Gerardo Noto - UNDP Resident Representative ad interim in Trinidad and Tobago, and Clive Webb- Head of Business Management in ACCA's Policy and Insights team were among the dynamic speakers who provided insights into critical areas of concern such as, public financial management, institutionalized sustainable development, value creation and sustainability and the new global accountant.</p> <p>Apart from the individual addresses, the conference also featured insightful panel discussions that saw leading industry experts provide thought-provoking analyses and interpretations of critical topics. Also delivering remarks was ICAC President, David Simpson, who brought greetings from the region and discussed the important role of forward focused profession and the significance of events similar to AIFAC 2022 which provides educational and networking opportunities.</p> <p>The Conference ended with a Networking Event featuring Soca Superstar, Nadia Batson.</p>

**Chairman's Overview****ICATT Membership Survey**

The results of the membership survey served as a direction for the committee's work as they were utilized to develop a program that allows members to quantify the value of their membership. ICATT is in the final phase of approving a group health plan which will see members benefitting from discounts on health services throughout Trinidad and Tobago. The results of this plan will be shared with the Membership upon approval.

I look forward to all the great things the committee has to offer to the membership as we grow and expand our member base and guide and support our existing members.

**Summary of Activities**

The Members & Student Relations Committee held seven (7) meetings during the term 2022/2023.

The M&SR committee was committed to aligning its activities to the Strategic Priorities of the Institute as well as IFACs Statement of Membership Obligations which included reminding members of who ICATT was and reinforcing its purpose and mission.

Some of the activities and initiatives of the committee over the past year included:

- The ongoing upgrade of the M&SR Web Page to allow for interaction among members inclusive of a chat room and community blog.
- Development of a School Outreach Programme to promote and encourage students to join the accountancy profession
- Planning and execution of a successful 2022 Annual International Finance and Accounting Conference (AIFAC 2023).
- Conducting a membership survey to get feedback from members on their expectations of the Institute and heeding the call for more lucrative benefits for members where they will in the near future see a health plan for members. This directly aligns to one of the Institute's Pillar of Excellence that is to increase membership thereby ensuring Engagement. Working closely with small and medium practitioners that work with NGOs
- Rebranding the profession by making it more attractive to a younger demographic with Casual Fridays for Under 40s – an opportunity to network with mentors and peers
- Increased Social Media presence on the various platforms, Instagram, Facebook and LinkedIn



## PROFESSIONAL ACCOUNTANTS IN BUSINESS COMMITTEE (PAIB)

### END OF TERM REPORT 2022/23

<b>Name of Committee</b>	Professional Accountants in Business
<b>Committee Mandate</b>	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.
<b>Members</b>	<div>Edmund Phillips – <b>Chairman</b></div> <div>Michelle Newallo</div> <div>Osben J Cuffie</div> <div>Wayne Diaz</div> <div>Stacy-Ann Golding - <b>Vice Chairman</b></div> <div>Petal Benoit</div> <div>Bernadette Sammy</div> <div>Anand Rambaran</div>
<b>Chairman's Overview</b>	<p>Fresh out of the troughs of the pandemic, the members started the new term with a renewed commitment to the service of the profession through the PAIB Committee.</p> <p>While there was continued focus on executing the mandate for the Committee, a new strategic vision was espoused for the Institute and the PAIB was committed to ensuring that its initiatives were aligned.</p> <p>Through the deliberations of the PAIB we identified areas of focus for the members in the business environment which included but were not limited to:</p> <ul style="list-style-type: none"> <li>▪ Providing avenues for a deeper understating of the International Financial Reporting Standards (IFRSs), including the IFRS for Small and Medium Sized Entities (SMEs).</li> <li>▪ Linking the IFRSs to practical accounting in business.</li> <li>▪ Expounding on the importance of the accounting profession and the role of the accountant.</li> <li>▪ Encouraging the use of effective management information systems in the transition of the accountant from a mere bookkeeper to a strategic financial advisor</li> <li>▪ Activities to engage members and facilitate greater networking and collaboration.</li> <li>▪ Continued promotion of ethical conduct among members.</li> <li>▪ Continued to develop initiatives that address the needs of the members and fulfill the strategic objectives of the Institute</li> </ul>
<b>Summary of Activities</b>	<p>The first meeting of the term was held in June 2022 and the PAIB Committee held 6 meetings during the term 2022/23.</p> <p>The committee set out to focus on its mandate “<i>To promote awareness and increase knowledge, skill and proficiency of its members</i>”, but also aligning to the institute’s strategic objectives</p> <p>Some of the initiatives of the PAIB include:</p> <p>The review, approval and publication of a thought leadership article titled; “<i>Technology Readiness Assessment in Smaller Accounting Firms</i>”. This can now be viewed on the PAIB section of the ICATT website.</p> <p>Provision of support to the Council and other committees in the promotion of initiatives to support the overall strategic plan. In this area the PAIB Committee provided insight and support to the AASC and the MSRC for the execution of IFRS 17 focused discussion at the Annual IFRS workshop in September and the Annual International Finance And Accounting Conference held in November. From the feedback they were both very well received.</p> <p>Expanding the content in the PAIB section of ICATT’s website. The Committee proposes to enhance the PAIB section of the website with content that is appropriate for the members, which will aid in their professional development. A guide for this build out, PAIB Repository Framework, was developed and approved by Council. Look out for the enhanced content on this page in the coming months.</p> <p>The committee is working with the Secretariat to host a CPD/member engagement session targeted to members in Tobago. Further information will be provided as plans proceed.</p>



## SMALL & MEDIUM-SIZED PRACTITIONERS COMMITTEE

### END OF TERM REPORT 2022/23

<b>Name of Committee</b>	Small & Medium-Sized Practitioners
<b>Committee Mandate</b>	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.
<b>Members</b>	<p>Renée Lisa Philip – <b>Chairman</b>      Christopher Ramjit – <b>Vice Chairman</b></p> <p>Jiselle Renaud-De Silva      Jason Ricardo Ali</p> <p>Dana Joseph      Hakeem Ahmad</p> <p>Rishi Dinanath      Sunil Moonsammy</p>
<b>Chairman's Overview</b>	<p>The post-pandemic period posed challenges which required resilience, innovation and commitment – three factors that are in no short supply among SMPs. This did not make rising above the trials a walk-in-the-park, particularly with issues such as remote working, mental health, rising costs, reduced revenues, talent shortages, client retention/growth, increased market competition and new/revised standards including the infamous International Standards for Quality Management (ISQM) I &amp; II. In spite of it all, SMPs continue to strive and flourish, providing invaluable support as one of the most trusted advisors of Small and Medium Sized Enterprises. The SMP Committee continued to work with the SMP community to engender trust and cooperation, as this is the only way for the body as a whole to grow stronger and become more empowered.</p> <p>The post-pandemic period brought challenges that required resilience, innovation, and commitment - three qualities that SMEs possess in abundance.</p> <p>In light of difficulties like telecommuting, mental health, rising costs, declining revenues, a talent shortage, customer retention/growth, increased market competition, and new/revised standards, such as the infamous International Standards for Quality Management (ISQM) I &amp; II, surviving the trials was not an easy task.</p> <p>Despite all of this, SMPs continue to strive and thrive by providing invaluable support as one of the most trusted advisors to small and medium sized businesses.</p> <p>Through empowerment, the Committee continues to work within the Small- Midsize Business community to foster trust and collaboration and to strengthen the body of SMPs</p>
<b>Summary of Activities</b>	<p>The SMPC held 7 meetings during its term.</p> <p>Recognizing the need for assistance for non-audit practitioners, the SMP Committee engaged in discussions with organizations in several jurisdictions to develop a checklist of “best practice” that practitioners might use to keep for their operations. This list has been shared with the Licensing Committee for review before consultation and dissemination as applicable.</p> <p>Over the year, the Committee drafted three (3) articles on the following topics:</p> <ul style="list-style-type: none"> <li>▪ Retaining Old Clients and Attracting New Ones</li> <li>▪ Personnel and Staffing Issues</li> <li>▪ Fundamental Principles of The Code of Ethics for Professional Accountants</li> </ul> <p>A Memorandum of Understanding between ICATT and the Cooperative Development Division of the Ministry of Youth Development and National Service was also started in the effort of fostering greater collaboration.</p> <p>In order to address questions regarding the frequency of forms that must be filed with the Division, the Committee also started a conversation with the Registrar of Companies. The response has been made available on the ICATT website.</p> <p>Additionally, The SMPC also promoted organizing specific sessions on subjects of interest to the SMP Community. These subjects include IFRS for SME, taxation, creating an audit working paper file, and ISQM I &amp; II.</p> <p>As a measure to enhance collaboration with the SMP Community, The Committee also issued a questionnaire formulated to direct its activities towards those deemed by SMPs to be most urgent and impactful. The results of the survey are currently being evaluated by the secretariat, the outcome from which would direct the priorities of the SMP in the upcoming term.</p>

## TAXATION COMMITTEE REPORT

### END OF TERM REPORT 2022/23

<b>Name of Committee</b>	Taxation Committee
<b>Committee Mandate</b>	The Taxation Committee assists the general membership in developing expertise in taxation and related areas and seeks input from the membership to make representations and suggestions to the Ministry of Finance on ways to improve tax administration.
<b>Members</b>	<p>Arun Seenath - <b>Chairman</b>                      Dinesh Bhola - <b>Vice Chairman</b></p> <p>Shivanan Deopersad                      Keith Robinson                      Rupert Gooding  Carl Sooko                      Sinanan Dass                      Yolande Marshall  Jo-Anna Mark                      Susan Ramsamooj                      Anil Avery Bridglal  Kendell Robley                      Nicole Joseph</p>
<b>Chairman's Overview</b>	<p>The Taxation committee was able to physically convene for the first time in more than two years as several industries shifted to hybrid operations and meetings. This gave us the opportunity to interact with new members, exchange ideas and share our ideas openly. 2022 ushered in a new era post-Covid-19, with face-to-face CPD meetings and conferences, physical interactions with ICATT members, and constant contact with statutory authorities and institutions.</p> <p>In the last 12 months the committee met regularly and did good work to set the foundation to enhance our partnerships with key stakeholders in the tax landscape, The Annual conference for example provided the opportunity to speak with the Board of the Trinidad and Tobago Revenue Authority to learn more about their intentions for the future of taxation.</p>
<b>Summary of Activities</b>	<p>The Taxation Committee held 5 meetings for the Term 2022/23.  The following activities were the highlights for the Committee:</p> <ul style="list-style-type: none"> <li>▪ <b>National Budget 2022</b> - The Committee responded to requests from the Ministry of Finance for proposals for the Budget 2022–2023, and the Ministry adopted several of the Committee's recommendations and put them into the Finance Act 2023.. Subsequent to the reading of the budget the tax Committee's Chair, Arun Seenath represented ICATT on a number of post-budget panels.</li> <li>▪ <b>Trinidad &amp; Tobago Revenue Authority</b> – In order to explore ways to offer the TTRA's strategic plan and long-term goals for the future of tax administration to the membership of ICATT, the committee started a conversation with TTRA. The committee is optimistic that improving relations with one of the most important tax stakeholders would be possible with ICATT members sitting on the Board.</li> <li>▪ <b>CPD Session 2022</b> – The Committee was able to host a PAYE session in February 2022 through Mr. Rupert Gooding, a long-standing member. There are continuous discussions on relevant topics for CPDs in the upcoming year.</li> <li>▪ <b>Tax Certification Program</b> – In alignment with the 2022- 2025 Strategic Plan of the Institute, the Committee along with the CEO is working to establish a local tax certification program through partnership with a suitably accredited academic institution.</li> </ul>



# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022



# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2022

Contents	Page
Statement of Council's Responsibilities	25
Independent Auditor's Report	26-27
Statement of Financial Position	28
Statement of Profit or Loss and Other Comprehensive Income	29
Statement of Changes in Funds	30
Statement of Cash Flows	31
Accounting Policies	32-36
Notes to the Financial Statements	37-42

## 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, 2022, the Statements of Profit or Loss and Other Comprehensive Income, Statement of Changes in Funds and Statement of 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;
- 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; Producing reliable financial reporting that complies with laws and regulations, including the Companies Act, and
- 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 judgment in the determination of estimates.

In preparing these audited financial statements, the 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 the 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.



Signed  
Title: PRESIDENT  
Date: 1 March 2023



Signed  
Title: VICE-PRESIDENT  
Date: 1 March 2023



**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, 2022, and the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Funds and the 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, 2022, 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 the 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.





**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 (cont'd)**

**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 Institute's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council'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 Institute'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 Institute 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.

A handwritten signature in blue ink that reads "Agis Business Solutions". Below the signature is a large, stylized blue flourish or underline.

Chartered Accountants  
Port of Spain  
Trinidad, West Indies  
1<sup>st</sup> March, 2023

## The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Financial Position  
as at 31 December, 2022

	Notes	2022 \$	2021 \$
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Property, plant and equipment	2	639,708	705,227
Intangible asset	3	239,100	358,631
		<u>878,808</u>	<u>1,063,858</u>
<b>Current Assets</b>			
Cash and cash equivalents	4	4,656,121	4,565,394
Receivables and prepayments	5	604,363	563,061
Taxation refundable		10,622	938
Inventory		--	19,992
		<u>5,271,106</u>	<u>5,149,385</u>
<b>Total Assets</b>		<u><u>6,149,914</u></u>	<u><u>6,213,243</u></u>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Capital and Reserves</b>			
Accumulated Fund		4,645,516	4,361,921
Benevolent Fund	6	255,0737	240,147
		<u>4,900,5893</u>	<u>4,602,068</u>
<b>Current Liabilities</b>			
Trade and other payables	7	573,024	925,166
Deferred income		676,301	686,009
		<u>1,249,325</u>	<u>1,611,175</u>
<b>Total Equity &amp; Liabilities</b>		<u><u>6,149,914</u></u>	<u><u>6,213,243</u></u>

The Accounting Policies on pages 32 to 36 and the Notes on pages 37 to 42 are an integral part of these Financial Statements.

On 1<sup>st</sup> March, 2023 the Council of The Institute of Chartered Accountants of Trinidad and Tobago authorised these Financial Statements for issue.

President



Council Member



The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Profit or Loss and Other Comprehensive Income  
for the year ended 31 December, 2022

	Notes	2022 \$	2021 \$
<b>REVENUE</b>			
Members' subscriptions and fees	8	1,947,840	2,046,203
Students' subscriptions, fees and joint scheme income	9	641,698	849,667
Interest income		34,357	45,959
Other income	10	1,765,396	1,621,905
		<u>4,389,291</u>	<u>4,563,734</u>
<b>EXPENSES</b>			
Depreciation		(199,550)	(116,891)
Employees' salaries and benefits	11	(1,650,078)	(2,022,189)
Other operating expenses	12	(2,217,569)	(2,050,901)
		<u>(4,067,197)</u>	<u>(4,189,981)</u>
<b>Surplus before taxation</b>		322,094	373,753
Taxation charge	13	(23,573)	(23,422)
<b>Surplus after taxation</b>		<u><u>298,521</u></u>	<u><u>350,331</u></u>

The Accounting Policies on pages 32 to 36 and the Notes on pages 37 to 42 are an integral part of these Financial Statements.

The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Changes in Funds  
for the year ended 31 December, 2022

	Accumulated Fund \$	Benevolent Fund \$	Total Funds \$
<b>Year ended 31 December, 2021</b>			
Balance at 1 January, 2021	4,029,128	222,609	4,251,737
Surplus for the year 2021	350,331	--	350,331
Transfer to Benevolent Fund	(17,538)	17,538	--
<b>Balance at 31 December, 2021</b>	<u>4,361,921</u>	<u>240,147</u>	<u>4,602,068</u>
<b>Year ended 31 December, 2022</b>			
Balance at 1 January, 2022	4,361,921	240,147	4,602,068
Surplus for the year 2022	298,521	--	298,521
Transfer to Benevolent Fund	(14,926)	14,926	--
<b>Balance at 31 December, 2022</b>	<u>4,645,516</u>	<u>255,073</u>	<u>4,900,589</u>

The Accounting Policies on pages 32 to 36 and the Notes on pages 37 to 42 are an integral part of these Financial Statements.



The Institute of Chartered Accountants of Trinidad and Tobago

**Statement of Cash Flows**  
for the year ended 31 December, 2022

	2022	2021
	\$	\$
<b>Cash Flows from Operating Activities</b>		
Surplus before taxation	322,094	373,753
Adjustments for non-cash income and expenses:		
Depreciation of property, plant and equipment	199,550	116,891
Interest income	(34,357)	(45,959)
	<u>487,287</u>	<u>444,685</u>
<b>Changes in Operating Assets and Liabilities</b>		
(Increase) in receivables and prepayments	(41,302)	(166,302)
Decrease/ (Increase) in inventories	19,992	(19,992)
(Decrease)/ Increase in trade and other payables	(352,142)	70,247
(Decrease) in deferred income	(9,708)	(252,131)
Cash generated from operating activities	<u>104,127</u>	<u>76,507</u>
Interest received	34,357	45,959
Tax paid	(33,257)	(24,360)
Net cash from operating activities	<u>105,227</u>	<u>98,106</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of intangible asset	--	(403,456)
Purchase of non-current assets	(14,500)	(96,872)
Net cash (used in) investing activities	<u>(14,500)</u>	<u>(500,328)</u>
Net increase/(decrease) in cash and cash equivalents	90,7271	(402,222)
Cash and cash equivalents at beginning of year	<u>4,565,394</u>	<u>4,967,616</u>
<b>Cash and Cash Equivalents at End of Year (Note 4)</b>	<u>4,656,121</u>	<u>4,565,394</u>

The Accounting Policies on pages 32 to 36 and the Notes on pages 37 to 42 are an integral part of these Financial Statements.

## The Institute of Chartered Accountants of Trinidad and Tobago

### Accounting Policies for the year ended 31 December, 2022

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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 judgment 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.

## The Institute of Chartered Accountants of Trinidad and Tobago

### Accounting Policies for the year ended 31 December, 2022 (continued)

#### d) Property, Plant and Equipment (continued)

All other costs associated with 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) Intangible Assets

Intangible Assets are purchased computer software that is stated at cost less accumulated depreciation and any accumulated impairment losses. It is amortised over its estimated useful life at 33.33% per annum on the reducing balance basis. If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new expectations.

#### f) 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.

#### g) 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.

#### h) Inventory

Inventories are stated at the lower of cost or net realisable value. The cost comprises purchase and other direct costs. Net realisable value is the estimated selling price in the ordinary course of business less applicable variable selling expenses.

## The Institute of Chartered Accountants of Trinidad and Tobago

### Accounting Policies for the year ended 31 December, 2022 (continued)

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#### i) **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.

#### j) **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.

#### k) **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.

#### l) **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 and Other Comprehensive Income. All other foreign exchange gains and losses are presented in the Statement of Profit or Loss and Other Comprehensive Income within Other Income.



**The Institute of Chartered Accountants of Trinidad and Tobago****Accounting Policies  
for the year ended 31 December, 2022 (continued)**

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**m) 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.

**n) 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.

**o) 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.

**The Institute of Chartered Accountants of Trinidad and Tobago****Accounting Policies  
for the year ended 31 December, 2022 (continued)**

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**p) 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.

## The Institute of Chartered Accountants of Trinidad and Tobago

### Notes to the Financial Statements for the year ended 31 December, 2022 (continued)

#### 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 \$
<b>Cost</b>					
1 January, 2021	692,383	272,220	559,858	260,036	1,784,497
Additions	--	5,300	9,200	--	14,500
31 December, 2021	692,383	277,520	569,058	260,036	1,798,997
<b>Accumulated Depreciation</b>					
1 January, 2021	251,664	192,640	438,076	196,890	1,079,270
Annual depreciation	13,848	16,711	43,145	6,315	80,019
31 December, 2021	265,512	209,351	481,221	203,205	1,159,289
<b>Carrying Amount</b>					
31 December, 2021	426,871	68,169	87,837	56,831	639,708
<b>Cost</b>					
1 January, 2022	692,383	234,212	504,989	256,041	1,687,625
Additions	--	38,008	54,869	3,995	96,872
31 December, 2022	692,383	272,220	559,858	260,036	1,784,497
<b>Accumulated Depreciation</b>					
1 January, 2022	237,816	181,045	398,062	190,281	1,007,204
Annual depreciation	13,848	11,595	40,014	6,609	72,066
31 December, 2022	251,664	192,640	438,076	196,890	1,079,270
<b>Carrying Amount</b>					
31 December, 2022	440,719	79,580	121,782	63,146	705,227

## The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements  
for the year ended 31 December, 2022 (continued)

<b>3</b>	<b>Intangible asset</b>	<b>2022</b>	<b>2021</b>
		<b>\$</b>	<b>\$</b>
	Cost	403,456	403,456
	Accumulated depreciation	<u>(164,356)</u>	<u>(44,825)</u>
		<u>239,100</u>	<u>358,631</u>
<b>4</b>	<b>Cash and Cash Equivalents</b>	<b>2022</b>	<b>2021</b>
		<b>\$</b>	<b>\$</b>
	Income fund	3,847,919	4,103,594
	Cash at bank	806,202	355,510
	Savings accounts	--	104,290
	Cash in hand	<u>2,000</u>	<u>2,000</u>
		<u>4,656,121</u>	<u>4,565,394</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% (2021: 1%).

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:

		2022	2021
		\$	\$
	USD Income and Growth Fund	43,967	50,446
5	Receivables and Prepayments	2022	2021
		\$	\$
	Receivables	228,211	289,632
	Subvention Receivable	117,644	117,644
	Prepayments	245,688	142,965
	VAT refund	12,820	12,820
		604,363	563,061

As at 31 December 2022, Trade Receivables of \$228,211 (2021: \$289,632) 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:

	<b>Total</b>	<b>Neither past</b>	<b>Past due but not impaired</b>		
	<b>\$</b>	<b>due nor</b>	<b>30-60</b>	<b>60-90</b>	<b>&gt;90</b>
		<b>impaired</b>	<b>days</b>	<b>days</b>	<b>days</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2022</b>	228,211	6,889	147,014	38,816	35,492
<b>2021</b>	289,632	21,528	127,289	106,258	34,557



## The Institute of Chartered Accountants of Trinidad and Tobago

### Notes to the Financial Statements for the year ended 31 December, 2022 (continued)

6	Benevolent Fund	2022 \$	2021 \$
	Balance at end of year	<u>255,073</u>	<u>240,147</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 profit 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.

7	Trade and Other Payables	2022 \$	2021 \$
	Accrued Liabilities	220,417	529,254
	VAT Payable	225,625	262,966
	Trade Payables	<u>126,982</u>	<u>132,946</u>
		<u>573,024</u>	<u>925,166</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.

8	Members' Subscriptions and Fees	2022 \$	2021 \$
	Members not in practice	871,310	928,220
	Members in practice - audit	602,360	629,493
	Members in practice - non-audit	318,750	336,366
	Firm registration	126,000	124,333
	Members resident overseas	14,630	16,280
	Application fees	12,370	10,191
	Retired members	<u>2,420</u>	<u>1,320</u>
		<u>1,947,840</u>	<u>2,046,203</u>

9	Students' Subscriptions, Fees and Joint Scheme Income	2022 \$	2021 \$
	Subscriptions and fees	543,347	732,023
	Joint scheme subvention	<u>98,351</u>	<u>117,644</u>
		<u>641,698</u>	<u>849,667</u>

## The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements  
for the year ended 31 December, 2022 (continued)

10	Other Income	2022 \$	2021 \$
	Profit from seminars and other events	1,760,571	1,609,243
	Profit from sale of publications	(14,019)	16,785
	Miscellaneous	<u>18,844</u>	<u>(4,123)</u>
		<u>1,765,396</u>	<u>1,621,905</u>
11	Employees' Salaries and Benefits	2022 \$	2021 \$
	Salaries	1,557,980	1,874,388
	Employer's pension contributions and NIS	95,262	121,940
	Employer's medical plan contributions	23,083	24,419
	Staff learning and development	7,567	1,442
	Staff uniforms	<u>(33,814)</u>	<u>--</u>
		<u>1,650,078</u>	<u>2,022,189</u>

## The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements  
for the year ended 31 December, 2022 (continued)

12	Other Operating Expenses	2022	2021
		\$	\$
	Consultancy	661,279	661,981
	Practice monitoring	356,627	342,008
	Occupancy	225,495	232,519
	IT maintenance	220,645	141,522
	Subscription - ICAC	168,908	170,975
	Public relations	119,625	61,540
	Bank charges	96,403	86,635
	Travel	63,781	--
	Council / committee meetings	54,677	63,064
	Telephone	54,336	59,919
	Repairs and maintenance	42,291	36,874
	Subscription IFAC	33,897	34,147
	Audit fees	32,250	32,250
	Stationery and office supplies	24,563	37,228
	Annual General Meeting	19,951	28,823
	Insurance	10,256	11,353
	Security	8,220	11,655
	Local subscriptions	6,587	11,220
	Postage and printing	6,124	8,421
	Groceries	5,667	4,000
	End of year function	4,200	9,169
	Transportation	1,787	998
	Legal fees	--	4,600
		<u>2,217,569</u>	<u>2,050,901</u>

## The Institute of Chartered Accountants of Trinidad and Tobago

### Notes to the Financial Statements for the year ended 31 December, 2022 (continued)

<b>13</b>	<b>Taxation</b>	<b>2022</b>	<b>2021</b>
		<b>\$</b>	<b>\$</b>
	The taxation charge comprised the following:		
	Business Levy	11,084	9,730
	Green Fund Levy	<u>12,489</u>	<u>13,692</u>
		<u>23,573</u>	<u>23,422</u>

### 14 Contingent Liabilities – Litigation

As at 31 December, 2022, 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.

### 15 Related-party Transactions

Key Management Compensation

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

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Total Key Management Compensation	<u>802,910</u>	<u>758,172</u>

### 16 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.

### 17 Impact of COVID-19

In March 2020 the global pandemic was declared by the World Health Organization related to the novel coronavirus disease 2019 (COVID-19). COVID-19 and the actions being taken to respond to same impacted the Institute's operations and the members and students it serves. The response to COVID-19 was several cancellations of in-person CPD Seminars in 2020 which reflected a 28% decrease to Other Income within that fiscal year. There was also a notable decrease in student registration and subscriptions which continued into 2021. The Institute responded to the restrictions to in-person events by launching several on-demand seminars in 2020 and 2021 including reformatting major CPD events into an online experience. With the removal of restrictions, 2022 saw the return of an in-person Annual International Finance and Accounting Conference.



## OUR MEMBERSHIP



# MEMBERS NOT IN PRACTICE

2348	ABBOTT, Melissa	1716	ALI-CASSIM, Naadia	1062	BADRI, Neeta
1995	ABDOOL, Naaim	1195	ALI-RAMSAROOP, Anisa	1613	BAIG-PIRALI, Aabidah
1092	ABDOOL, Nadia	1352	ALLEN, Renil	1944	BAIG-RAMSAMOOJ, Keisha
1609	ABDOOL, Wahaid	2317	ALLEN-ISIDORE, Rolana	1819	BAILEY, Chisara
2011	ABDUL, Kashmir	2236	ALVAREZ, Akeem	736	BAILEY, Jennifer
1462	ADAMS, Omaalade	1815	ALVAREZ, Shioban	1319	BAJNATH, Binode
1648	ADAMS-SHAND, Adele	1170	ALVES-ROLLOCK, Avion	2341	BAJNATH, Natisha
2238	ADHAR, Suzette	836	AMBARD, Bernadette	1957	BAKSH, Asha
2015	AHING-SOBIAR, Janelle	2055	AMBROSE, Marlon	1962	BAKSH, Kareem
1871	ALEXANDER, Donna	2228	AMIN, Shamiza	804	BAKSH, Karina
1706	ALEXANDER, Giselle	711	AMMON, Nicole	731	BALBIRSINGH, Valmiki
2035	ALEXANDER, Marina	1051	ANDALL, Darren	1992	BALDEO, Harrikrishen
1059	ALEXANDER, Neil	1478	ANDREWS, Natasha	1945	BALGOBIN, Neil
2368	ALEXANDER, Shane	2271	ANTOINE, Keisha	2006	BALKARAN, Charles
2133	ALEXANDER-COOK, Nkesa	23418	APING, Daniel	1329	BALKARAN, Sheena
1109	ALEXIS, David	1631	ARAUJO, David	2332	BALLADIN, Aliya
1491	ALI, Abdel	1315	ARJUNE, Elizabeth	2352	BALLIRAM, Ria
1410	ALI, Ann	1146	ARJUNE, Pravin	1624	BALLY, Naleisha
1120	ALI, Areef	1827	ASH, Carla	2289	BAL-MAHARAJ, Shamela
24078	ALI, Arianne	2056	ASSEE, Nakeela	2206	BALROOP, Daren
1299	ALI, Dale	2204	ATHERTON, Marcus	1880	BALROOP, Rishi-Nirvan
24838	ALI, Darren	1975	ATTZS, Annisa	1320	BALROOP, Vanita
2237	ALI, Dexter	2208	ATWAROO-HOSEIN, Cindy	1455	BALROOP-CAMPO, Melisa
707	ALI, Faizal	1084	AUSTIN, Carol	2261	BAL-ROOPNARINESINGH, Shamani
2295	ALI, Farah	1398	AUSTIN, Michelle	1290	BANSAWAH, Paul
2305	ALI, Fazida	813	AWAI, Lisa	2302	BARCLAY-ARNOLD, Azelle
23421	ALI, Israel	1873	AYOUNG, Sean	27491	BARNES, Deighton
1710	ALI, Jenelle	2274	AZIZ, Bibi	23210	BASDEO, Tyrel
2125	ALI, Karima	2137	BABALL, David	2102	BAYNES, Mikhail
1928	ALI, Maida	2321	BABOOLAL, Damian	1762	BEACHOO, Dana
1852	ALI, Nadia	2094	BABOOLAL, Jayantie	2089	BEARD, Roland
2240	ALI, Oreeshah	1554	BABOORAM, Vinita	1532	BECESSAR-SOOKRAM, Cathrina
1093	ALI, Rachel	25322	BABWAH, Ansuya	25517	BEHARRY, Joanna
685	ALI, Razard	2172	BABWAHSINGH, Russell	25896	BEHARRYLALL, Aruna
783	ALI, Razeem	23427	BACCHUS-HINDS, Soraya	2154	BENJAMIN, Kerry
586	ALI, Salahudeen	2138	BACHAN, Sandra	1859	BENJAMIN, Yolande
1353	ALI, Sedalia	2215	BACHAN-PHILLIP, Simone	2158	BENOIT, Petal
1394	ALI, Taslima	1159	BACHAN-RAMDATH, Sherry-Ann	1481	BERKELEY, Jason
1115	ALI, Vanessa	2028	BACHAN-SAMAROO, Joanne	1792	BERNARD-O'BRIEN, Karen
2134	ALI, Zana	2245	BACHOO, Stacey	1263	BESAI, Varesha
1868	ALI, Zara	1074	BADAL, Neisha		
1262	ALI-BHIM, Nadera				

# MEMBERS NOT IN PRACTICE

2217	BHAGWANDEEN, Nicholas	847	BORELY, Marie-Suzanne	1715	CHARLES, Crystalgail
645	BHARATH, Adrian	1697	BORNEO-RAGOO, Andrea	1495	CHARLES, Esther
774	BHARATH, Anganee	1682	BOWENS, Kemrolene	1953	CHARLES, Keischa
1010	BHARATH, Trudy	1530	BOXILL, Kofi	1201	CHARLES, Melissa
609	BHARATH, Vasant	1085	BOXILL-SAMPSON, Sydelle	23835	CHARLES, Richard
2299	BHAROSE, Sarah	2189	BRADSHAW, Ahcadi	1348	CHARLES, Tracy
2371	BHAURICHI, Imran	2155	BRANCHE, Darcus	2328	CHATERGOON, Karrissa
2298	BHEEM, Crystal	2370	BRANKER, Varoun	2214	CHATNATH, Nichole
1286	BHIM, David	1865	BRATHWAITE, Dave	1561	CHEVALIER, Lyndon
1285	BHIM, Shamead	1202	BREWSTER, Joshua	831	CHEVROTIERE, Garth
988	BHIM, Vanessa	1364	BRIDGLAL, Alvin	1848	CHINAPOO, Nigel
1193	BHOLA, Neil	2333	BRITTON, Pedro	665	CHINPANG, Valerie
1695	BHOLAI, Savionne	2252	BROWN, Angela	1413	CHINPIRE-O'REILLY, Denise
1881	BHOLAN, Geeta	885	BROWN, Delano	954	CHOON, Neela
1227	BHOWRAM, Wendy	365	BROWNE, Mariano	2205	CHRISTO, Davie
1081	BICKRAMDASS, Pricilla	1107	BUCHOON, Rita	2147	CHRISTOPHER, Arianne
2363	BIDESHI, Denise	1105	BUDD, Nicole	2277	CLARKE, Natoya
519	BILLY, Brenda	2276	BURKE, Nkenge	753	CLARKE, Seamus
2115	BIRBAL, Omawatie	1778	BURROWS, Phillip	2314	CLARKE, Zayne
1168	BISSESSAR, Ishwar	2249	CADIZ, Randolph	625	CLAYTON, Allan
2173	BISSESSAR, Shivana	2082	CALDON, Kathy-Ann	1967	CLOAKE, Alayna
23416	BISSOO, Amrika	1426	CALLAN, Sherry-Ann	1988	COBHAM, Melissa
1347	BLAKE, Nicoline	489	CALLENDER, Dawn	1589	CODOGAN, Sherron
948	BLANC, Alec	1000	CALLENDER-BENJAMIN, Nicole	2162	CODRINGTON, Aviva
943	BLANC, Anthony	1511	CALLISTE-JOBE, Kim	1737	COKER, Keston
2149	BOBB, Arlana	1924	CAMILLO-CASTILLO, Renee	1021	COKER-DUNCAN, Carlene
2349	BODHO, Shivanand	2286	CAMPBELL, Nigel	1896	CONTANT, Kimberley
2057	BOISSIERE, Aaron	1886	CANNING, Gregg	565	COOPER, Reynold
2201	BOLANSINGH, Sabita	870	CARBALLO, Michael	1705	CORNEAL, Grace
2069	BOOCHOON-PERSAD, Tara	821	CARDINEZ, Ravi	2058	CORNEAL, Stacey
1064	BOODHAI, Poornawatie	584	CARR, Ronald	1649	CORNEAL-BOYCE, Gloria
262	BOODHAI, Rajaram	1856	CARTER, Tricia	1948	CORNWALL, Amanda
946	BOODOO, Balkrishna	1814	CASSIE, Suresh	26380	CORNWALL, Roxann
1851	BOODOO, Maria	2343	CELESTAIN, Natasha	750	COSTELLOE, Trisha
1506	BOODOO, Shelley	1052	CHADEE, Rudinauth	1464	COWIE, Christopher
1117	BOODOO, Vashti	1891	CHADEE, Stacey	1771	COX, Roxanne
1423	BOODRAM, Bal	2223	CHAMBERS, Denzell	2123	COX-BAPTISTE, Kalifa
1846	BOODRAM, Capil	175	CHANG, Dave	1489	CREESE, Jennifer
1694	BOODRAM, Cristal	2293	CHARLES, Abigail	2129	CROMARTY-THOM, Chrystayl-Ann
26833	BOODRAM, Sabrina	2126	CHARLES, Asha	1247	CUFFIE, Osben
2362	BOODRAM, Sachin	2281	CHARLES, Beverly	1089	CUMBERBATCH-DHORAY, Camille
585	BOREL, Roland				

# MEMBERS NOT IN PRACTICE

1177	CUMMING, Rex	1326	DOOLARCHAN, Karen	1019	FREDERICK, Jennifer
2010	CUMMINGS, Jovan	1884	DOONIE, Roxanne	1714	FULLERTON-CHOW, Camille
2160	CUMMINGS, Lindy	1955	DORANT, Shaka	1598	FUNG, Marc
1927	CUPEN, Melissa	557	DOTTIN, Howard	1314	GABRIEL, Nirvana
2275	CURDEN-LOWMAN, Jerusha	2027	DOURAGH, Amy	1590	GAFFOOR, Azlana
884	DABIEDEEN, Reaaz	670	DOW, Graeme	1449	GAINES-RAMJOHN, Candice
1549	DANGLADE, Marlon	26820	DOWNES, Alicia	1538	GAJADHAR, Celeste
1783	DANIEL, Amrit	1108	DRAYTON-SMITH, Nola	646	GALLAI, Pearl
492	DANIEL, William	23758	DRYSDALE-JOB, Janelle	2270	GANAIHLAL, Alicia
1853	DANIEL-JOSEPH, Shelly	1810	DUKE, Heather	71	GANTEAUME, Henry
1797	DARMANIE, Nadine	2203	DUKHARAN, Sheldon	1843	GARCIA, Reneiasha
1385	DAVID, Jody	2108	DUKHEDIN-LALLA, Marina	2253	GARCIA-MONROE, Avalon
1931	DAVID-LEWIS, Kalifa	2182	DUNCAN, Kathy-Ann	2197	GARDINER, Kern
700	DAVIS, Barry	2059	DUNCAN, Keisha	2177	GARRAWAY, Gleason
23424	DAVIS, Kermillia	23870	DURHAM, Tammy	1075	GAULTEAU, Kevin
1300	DAVISHOLDER, Karen	2251	DURITY-BAPTISTE, Beverly	1188	GAYADEEN, Richard
26003	DAVIS-SEEPAL, Leisel	2090	DWARIKA, Sherry	2113	GEAWAN, Daryl
1571	DEBIQUE, Andrea	1416	EDWARDS, Marcia	1719	GEBODH, Shara
362	DE-FOUR, Hollis	1266	EDWARDS-SANDY, Marilyn	1968	GEORGE, Cheryl
2017	DE-FREITAS, Hannah-Meda	781	ELIAS-WILSON, Natasha	1731	GEORGE, Krystle
381	DE-LISLE, Godfrey	2143	ELLIS, Sinead	1469	GEORGE, Sharon
2170	DEOCHAN, Tracy	124	ESAU, Joseph	2036	GERALD, Arnold
23872	DEOCHAN-BAKSH, Marsha	485	ESPINET, Richard	2241	GIBBS, Dereck
23422	DEONARINE, Judy	2282	ETTIENNE, Denyse	2377	GIBBS, Dessa
1625	DE-PEZA-COLLINS, Charly-Ann	1456	EVANS-LESSE, Jacqueline	2117	GILL, Marissa
2144	DEPOOSINGH, Donna	518	FARAH, Roger	1438	GILL-BAPTISTE, Carla
1072	DERBY, Sylvia	987	FARFAN, Marsha	1977	GLASGOW, Giselle
1574	DERRY PIERRE, Elizabeth	1043	FARRIER-PIERRE, Tessa	855	GOBIN, Chandranath
26516	DE-SUZE, Franka	2308	FELIX, Joann	1176	GOINDA, Sonah
2256	DEYAL-MAHARAJ, Wendy	2320	FERDINAND, Ahren	1374	GOINDOO, Andre
1372	DHANRAJ-MANGROO, Soma	784	FERGUSON, Richard	2307	GOKOOL, Ellery
2272	DHEAN, Chenelle	23425	FERGUSON, Shanelle	1429	GOMES, Joy
2346	DICK, Candice	1428	FLEMING, Ian	683	GOMES, Stanley
1243	DICKSON-LEWIS, AnneMarie	1528	FORDE-SCIPIO, Pauline	1832	GOMEZ, Chay
1588	DILLON, Trudy	23656	FORTUNE, Chabellie	2171	GOMEZ, Patrick
2210	DINDIAL, Tricia	1604	FRANCETTE, Krystal	1615	GOMEZ-MILLER, Claire
658	DOOKARAN, Elawatee	2001	FRANCIS, Leisel	953	GONSALVES-LEANZA, Cherise
2146	DOOKERAN, Gary	2013	FRANCIS, Sheryl-Ann	2199	GONZALES, Jamilla
23957	DOOKHAN, Shylendra	23420	FRANCOIS-MARK, Emily	1659	GONZALEZ-THONG, Tricia
1669	DOOKHARAN, Hardeo	1437	FRANK, Stephanie	1256	GOODING, Rupert
708	DOOKIE, Jerome	721	FREDERICK, Arlene	1544	GOOLIE, Cynthia
		2212	FREDERICK, Camille	1910	GOOLJAR, Vishara

# MEMBERS NOT IN PRACTICE

1328	GOPAUL-JAGESSAR, Diana	2229	HEERAMAN BOLAN, Cassandra	1545	JAGDESH, Parey
814	GOPAULSINGH, Anton			1254	JAGGERNAUTH, Bhamini
187	GOPEE, Ramganie	1008	HENCKEL, Franz	1431	JAGGERNAUTH, Dexter
1739	GOPIE, Nirmala	2109	HENRY, Solange	1237	JAGGERNAUTH, Kimberly
1655	GOPIECHANSINGH, Nalini	2026	HILL, Gregory	1610	JAGMOHAN, Jaimie
627	GORDON, Geoffrey	24117	HILLAIRE, Zhane	1140	JAGROOP, Sunita
1841	GORDON, Sherrine	1311	HINDS, Lyn	1079	JAGROO-SEEMUNGAL, Sabita
1335	GORMANDY, Nicole	1829	HINKSON, Burton	2361	JAHOOR, Stephanie
2139	GOULD, Danielle	1983	HOLDER, Osbert	23213	JAIKARAN, Crystal
1026	GRANDISON, Deon	1808	HORSFORD, Feona	529	JAMES, Anne-Marie
2064	GRANT, Addana	333	HOSEIN, Hollis	1804	JAMES, Carla
1857	GRANT-DACOSTA, AnnMarie	1507	HOSEIN, Imran	666	JAMES, Dexter
2111	GRAY, Raenice	2344	HOSEIN, Imtiaz	896	JAMES, Garvin
2285	GREENIDGE, Khalid	1685	HOSEIN, Keri	1661	JAMES, Tosca
1790	GREGOIRE, Stacy	2331	HOSEIN, Nisha	2180	JAMES-TOUSSAINT, Stephanie
23817	GREIG, Adrielle	1893	HOSEIN, Roger	2163	JANKIE, Nikita
23419	GRENOCK, Dimitrius	1748	HOSEIN, Roland	1240	JARVIS-SEALEY, Shanelle
1345	GRIFFITH, Kern	1025	HOSEIN, Saeed	23497	JATTAN, Danny
2367	GUERRA, Lizsandra	1782	HOSEIN, Sherifa	1566	JAWAHIR, Leena
1920	GUPTAR, Hamattee	1600	HOSEIN, Vashantie	1907	JAWAHIR, Tarmatee
1850	GURLEY, Decron	1129	HOSEIN-DEANE, Khadine	2264	JEBODE-GURLEY, Renasha
1758	GUY, Khadine	1878	HOSEIN-WAJID, Shaffiat	562	JEFFERS, Adrian
1166	GUYADEEN, Michael	1979	HOSPEDALES, Jaime	1915	JEREMY, Arlene
1899	HACKETT, Alan	1889	HOSTEN, Nissa	2150	JEROME, Patrice
1900	HACKETT, Brian	1974	HUGGINS, Jessica	2235	JHAGROO, Gary
2072	HACKETT, Dawn	1552	HUMPHREY-HAMILTON, Nicola	1687	JITTA, Rory
2196	HACKSHAW, Alan	2372	IBRAHIM, Halimah	397	JOHN, CAROLYN
18	HADAWAY, Bertram	1054	IMAMSHAH, Nandai	1637	JOHN, Hayden
1370	HANIFF, Azzarudeen	1662	IMAMSHAH, Shaffie	1901	JOHN, Jearlean
1047	HANNAYS, Gregory	25684	INDAR, Srivanie	2018	JOHN, Patricia
1066	HARDYAL, Sunil	966	INNIS, Joy	410	JOHNCILLA, Kenny
1965	HAREWOOD, Mauriel	967	IRISH, Nigel	1447	JOHNSON-DAVID, Jennifer
937	HARIDATH, Nackchadie	693	ISAAC, Derrick	1191	JOHNSON-FERGUSON, Crystal
2243	HARRICHARAN, Sharmela	1404	JACK, Andy	803	JONES, Richard
1789	HARRIPERSAD, Neela	1638	JACK, Donna	1158	JONES-IFILL, Nicole
469	HARRIS, Wilbert	1821	JACK, Solange	633	JOSEPH, Anthony
405	HARRIS, Willard	2280	JACKMAN, Misha	1842	JOSEPH, Brian
24723	HARRYPERSAD, Chaz	838	JACOBS, Kerwyn	2112	JOSEPH, Candice
1867	HAYNES, Fayola	880	JAGAN, Antoni	1304	JOSEPH, Cassandra
2290	HAYNES, Gabriella	1943	JAGDEO, Shivanand	2054	JOSEPH, Dana
1122	HEATH, Philomen	1652	JAGDEO-DEEN, Sherrie	1138	JOSEPH, Jayneil
1909	HEERA, Veejai				



# MEMBERS NOT IN PRACTICE

1264	JOSEPH, Jeanette	1520	LACKHAN, Omarwatee	1914	LOWTOO, Reshmaa
1606	JOSEPH, Kenwin	826	LACKHAN - RAMATALLY, Shobha	653	LUK JIM, Wendy
1459	JOSEPH, Maria			746	LUTCHMAN, Nicole
1941	JOSEPH, Matthew	1178	LAIDLOW-KING, Wendy-Ann	1292	LUTCHMAN, Ryan
23214	JOSEPH, Nasha	540	LALCHAN, Moonilal	1807	LUTCHMANSINGH, Mitra
1283	JOSEPH, Natasha	2374	LALCHAN, Vishal	1535	LYONS, Dwight
1555	JOSEPH, Tessa	1845	LALMAN, Kathleen	2365	MACHIKAN, Peter
1516	JOSEPH-BROOKS, Debbie	1471	LALSIE, Curtis	835	MACKENZIE, Lisa
2153	JOSEPH-ENGLISH, Jill	863	LALSINGH, Nicole	1954	MACKENZIE, Malcolm
1639	JULIEN, Anjanie	1839	LALSINGH, Ryan	1395	MAHABIR, Gheesan
2076	JUMADEEN, Alisha	2335	LANGTON-THOMAS, Shereez	840	MAHABIR, Hamant
25531	JURAWAN, Alana	640	LASHLEY, Ingrid	1735	MAHABIR, Selvyn
1230	KAHRIM-ALSARAN, Saara	2187	LATCHMAN, Vimala	23423	MAHABIR-JAGLAL, Judy
1368	KALICHARAN, Ramcharan	1330	LATOUCHE, Danielle	2300	MAHABIR-MOHAN, Sasha
1619	KALLOO, Kevin	2166	LAVERNE, Vassell	1591	MAHADEO, Nyron
1362	KALLOO, Vedwati	2330	LAWRENCE, Suzanne	2358	MAHARAJ, Anjanie
778	KAMALODEEN, Azeem	1761	LEBRUN, Chantal	690	MAHARAJ, Glenn
1433	KANTAPERSAD, Jasso	1947	LEE-BHAGWANDASS, Florence	656	MAHARAJ, Gulabchand
758	KANTA-PERSAD, Rawdon	1390	LEE-CHONG-BRUCE, Katerina	1736	MAHARAJ, Hamish
1287	KAPPELOVRE, Elaine	1969	LEE GHIN, Brittany	1214	MAHARAJ, Kamal
2000	KASERAM-BHAGWANDEEN, Abigail	1207	LEE YUEN, Jonathan	1113	MAHARAJ, Karishma
2046	KATWAROO, Kyrece	1542	LE GENDRE, Cherry-Ann	1316	MAHARAJ, Kavita
2034	KATWAROO, Latchmee	1573	LE GENDRE, Stacy	1734	MAHARAJ, Kerri
2207	KHALAWAN-BALROOP, Bridgema	1154	LE MAITRE, Sherwyn	979	MAHARAJ, Lester
2224	KHAN, Andre	2373	LESALDO, Aaron	1118	MAHARAJ, Lolita
2198	KHAN, Farah	1634	LEWIS, Charmaine	552	MAHARAJ, Phillip
2262	KHAN, Kimberly	816	LEWIS-BELASCO, Patricia	1774	MAHARAJ, RAJESH
1183	KHAN, Sharik	915	LEWIS-EVERSLEY, Barbara	1137	MAHARAJ, Ryan
2324	KHAN, Umar	2284	LEWIS-JOHNICILLA, Theodora	2067	MAHARAJ, Shivanne
1080	KHAN, Zenobia	1488	LEWIS-WARNER, Allison	682	MAHARAJ, Varun
1997	KHAN-ABDOOL, Kristal	1572	LEWIS-WILLIAMS, Annette	1011	MAHARAJ, Vishal
1288	KHAN-BHEEKOO, Nadia	1764	LEZAMA, Adrian	2216	MAHARAJ, Yogeshi
23205	KHEERAI, Karishma	1415	LEZAMA, June	2355	MALLOO, Savita
874	KING, Maxine	1473	LEZAMA, Nancy	2200	MANGAL, Vera
1009	KIRBY, Rayon	2161	LIGHBURN, Tynitia	1651	MANO, Dianne
2151	KIRTON, Melissa	2340	LIMA, Grace	1232	MANOHAR, Rajesh
1446	KISSOON, Susan	23648	LOCHANSINGH, Teresa	800	MANRAJ, Shiva
192	KNIGHTS, Marie	1261	LOCHANSINGH-KHAN, Lisanne	839	MANRAJ, Sunita
1593	KNOWLES, Cindy	1587	LOPEZ, Jerome	1826	MANZANO, Anya
1627	LABAN, Catherine	1206	LOPEZ, Kern	924	MARAJ, Anil
		1802	LOPEZ, Savatary	1200	MARAJ, Krishna
				748	MARAJ, Romilla



# MEMBERS NOT IN PRACTICE

1643	MARAJ, Sunita	2369	MOHAMMED, Adrian	2291	MOTILAL, Vanna
1650	MARAJ, Tricia	23415	MOHAMMED, Aleema	1124	MUNGAL, Dipnarine
1231	MARAJH, Ronnie	1277	MOHAMMED, Anisha	1006	MUNGAL, Jaginder
1265	MARCANO, Randy	957	MOHAMMED, Anthony	1635	MUNGAL, Sugrim
23613	MARCELLE, Dania	919	MOHAMMED, Hannah	2338	MUNGAL, Vinai
2024	MARK, Jo-Anna	660	MOHAMMED, Haseeb	1321	MUNGROO, Asha
1993	MARK-COLLINS, Chrislyn	1132	MOHAMMED, Ian	931	MURALLY, Leesa
1768	MARSHALL, Isha	23544	MOHAMMED, Imran	917	MURRAY, Marlene
876	MARSHALL, Trevor	1641	MOHAMMED, Inshan	2128	MURRAY-RICHARDS, Asha
2195	MARSHALL, Yolande	2375	MOHAMMED, Javed	26722	NAGESSAR, Christopher
2169	MATHEWS, Barbara	2322	MOHAMMED, Jumadeen	2347	NAIPAUL, Devon
1515	MATMUNGAL, Melissa	2222	MOHAMMED, Krystal	1504	NANAN, Nigel
2278	MATTHEWS, Gillian	1427	MOHAMMED, Myra	1128	NANAN, Reshma
1769	MAULE, Richard	1341	MOHAMMED, Nadia	2101	NANAN, Sharda
600	MAYNARD, David	942	MOHAMMED, Nadira	2323	NANCOO, Nathania
1167	MAYNARD, Marlene	805	MOHAMMED, Neil	1466	NANDLAL, Reshma
1346	MAYNARD, Solange	2077	MOHAMMED, Omar	1970	NANGOO, Tracy
2193	MAYNARD-MOHAMMED, Tricia	933	MOHAMMED, Rabia	2091	NANTON, Glenna
2342	Mc COMIE, Johanson	23958	MOHAMMED, Rishad	1186	NARANJIT-LALLA, Neasha
1688	Mc FARLANE-LUCAS, Nicole	1375	MOHAMMED, Saleem	1332	NARINEDATH-MAHARADGE, Gaitri
1356	Mc FEE, Brent	2292	MOHAMMED, Salina	1903	NARINESINGH, Leah
2273	Mc LEAN, Cordel	23934	MOHAMMED, Samanta	994	NEHORAH-ARJOON, Dianne
1041	Mc LEAN-ROBERTS, Yvonne	2002	MOHAMMED, Sameer	1367	NEWALLO, Michelle
2183	Mc LEOD, Jemma	2211	MOHAMMED, Shameza	1215	NICKLES, Indrani
1543	Mc MILLAN, Sean	1929	MOHAMMED, Simeon	466	NOBIE, Alan
2263	Mc NISH-GARCIA, Coretta	1467	MOHAMMED, Zarah	1018	NOEL, Desmond
2239	Mc WELLINGTON, Telesha	2004	MOHAMMED, Zareen	2366	NOEL, Safiya
1463	MEADE-MALCOLM, Cherry	1245	MOHAMMED-ALI, Sheriffa	25650	NORVILLE, Brian
2326	MENDES, Keyhan	1720	MOHAMMED-BAPTISTE, Nadia	951	OAKES, Karen
1127	MERRITT, D'Angelo	2315	MOHAMMED-NARACE, Karen	869	OGEERALI, Harroale
1405	MILLETT, Tisha	1862	MOHAN, Nicholas	1078	OGEER-ALI, Aleema
1274	MILLS, Keith	1794	MOHAN, Roma	912	OJAR, Joy
2312	MILLIEN, Dominic	2014	MOHAN-BALROOP, Sidhi	1297	OLLIVIERRE, Mick
1002	MING-HON-MACKENZIE, Marlene	2258	MOHANSINGH, Indra	973	OMADATH-HEETAI, Chanroutie
1809	MITCHELL, Derek	2083	MONGRU, Rhonda	1890	OPADEYI, Adebowale
2259	MITCHELL, Nikita	1407	MONTRICHARD, Kelly	1838	ORIE, Tricia
998	MOFFORD-BENJAMIN, Elizabeth	2269	MOONSAMMY, Sasha	1022	OTTLEY, Dexter
897	MOHAMED, Albeadea	1445	MOOTILAL-SADAPHAL, Natasha	1942	PANCHAM, Taigmani
1342	MOHAMED, Aliesha	1116	MOOTOO, Indra	846	PANKAR, Robert
1224	MOHAMED, Melissa	25143	MOOTOOSINGH, PETER	1422	PARABDEEN, Vijay
24086	MOHAMED, Samantha	911	MOTILAL, Rishi	1723	PARAG, Sachin

# MEMBERS NOT IN PRACTICE

1369	PARAG-SINGH, Vanessa	2248	POMPEY, Mandisa	1331	RAMCHARAN, Indar
1722	PARIAG, Ganesh	1644	POON-KING, Christine	1653	RAMCHARAN, Jiselle
795	PARIAG, Narinejit	23860	POPE, Ansis	1895	RAMCHARAN, Sharon
2254	PARMANAN, Melissa	23196	POTTS, Cherese	1908	RAMCHARITAR, Jaishree
776	PARMASAR, Lincoln	24581	PRABHUDIAL, Shivrani	1076	RAMCHARITAR, Reisha
1360	PARMESAR, Sandra	1442	PRAIM, Videsh	1824	RAMCHARITAR, Sarah
1359	PARMESAR, Winston	315	PRESCOD, Lennard	1104	RAMCHUNE, Joanne
751	PASCAL, Anand	374	PREVATT, Francis	2267	RAMDAHIN, Wendy
830	PASEA, Christian	2231	PRICE, Khadine	1380	RAMDASS, Varoon
794	PASHLEY, Charles	2085	PRINCE, Dianna	1892	RAMDATH, Farisha
1474	PATON, Zia	2246	PROCOPE, Corene	1490	RAMDATH, Ousha
1139	PATTRON, Declan	2103	PROVIDENCE, Camille	2257	RAMDEO, Haimchan
2194	PAUL, Gina	1049	PUJADAS, Carla	2142	RAMDHANEE, Briana
2157	PAUL, Kareem	2084	QUAN SOON, Sean	1382	RAMDHANIE, Eidiana
2218	PEDRO, Junior	1785	RAEBURN, Wendell	1707	RAMDHANIE, Rebecca
1403	PEREIRA, Alicia	1453	RAGBAR, Indradaye	856	RAMDIAL, Prabhawatie
652	PERSAD, Carmen	1376	RAGBIR, Adesh	1294	RAMDWAR, Angelika
1752	PERSAD, Dhanraj	2124	RAGBIR-RAMJIT, Devika	2032	RAMDWAR, Mark
2316	PERSAD, Lutcmie	1103	RAGHUNANDAN, Koshina	760	RAMDWAR, Roger
1354	PERSAD, Marje	415	RAGOBAR, Steve	1031	RAMESAR, Patricia
1743	PERSAD, Shivanand	1477	RAGOONANAN, Davis	1996	RAMGATTIE, Tricia
1465	PERSAD, Terry	2167	RAGOONANAN, Kristy	1730	RAMHARAKH, Sasha
2106	PERSAD, Varona	2202	RAGOONATH, Marisa	1994	RAMHIT, Vashtee
1070	PETERS, Yvette	23587	RAHAMAN, Aniqah	2247	RAMJAGSINGH, Shyam
1090	PETTIER, Gerhard	2021	RAHAMAN, Charissa	1757	RAMJATTAN, Ria
1725	PHILIP, Mark	1836	RAJ, Jaceson	1721	RAMJEAWAN, Johnny
1408	PHILLIP-JOSEPH, Sandra	926	RAJKUMARSINGH, Rajesh	822	RAMJIT, Sandra
1258	PHILLIP-POLLARD, Alicia	23426	RAJNATH-RAMPERSAD, Shradha	2188	RAMJITSINGH, Narindra
1468	PHILLIPS, Edmund	1016	RAM, Aritha	2360	RAMJOHN, Kimberly
1344	PHILLIPS, Lorraine	1114	RAM, Brian	2005	RAMKAY, Anil
1217	PHIPPS, Wanda	2186	RAMATALI, Katherine	1221	RAMKHELAWAN, Andy
1457	PIERRE, Adanna	23482	RAMAUTARSINGH, Sasha	2007	RAMKHELAWAN, Dave
2019	PIERRE, Melanie	23417	RAMBARAN, Chandradeo	657	RAMKISSOON, Artma
2039	PIERRE, Rhonda	1882	RAMBARAN, Nadine	559	RAMKISSOON, Deoraj
1825	PIERRE-ALEXANDER, Leigh	2350	RAMBERAN, Anand	2031	RAMKISSOON, Nefertiti
2086	PILGRIM-SOANES, Esther	1512	RAMBERAN, Venash	680	RAMKISSOON, Nello
1729	PILLAI, Mark	2132	RAMBHARACK, Videsh	1239	RAMKISSOON, Rona
978	PINDER, Munesh	1157	RAMBHAROSE, Liza	24706	RAMKISSOON, Savita
2070	POLAR, Nigel	1781	RAMCHAND, Emely	1630	RAMKISSOON, Stacey-Lynn
1499	POLIAH, Marsha	2141	RAMCHARAN, Ancil	1959	RAMKISSOON, Suresh
1313	POLIAH, Tricia	1933	RAMCHARAN, Christine	1458	RAMLAL, Venita
527	POLLONAI, Inskip			1660	RAMLOCHAN, Camille

# MEMBERS NOT IN PRACTICE

1268	RAMLOCHAN, Geeta	2156	RAMSAROOP, Sharla	1440	SAHADEO, Keesha
2353	RAMLOCHAN, Tracy	23810	RAMSAWAK-HAYBAN, Nirmala	1123	SAHATOO, Linda
2122	RAMNANAN, Amanda	1295	RAMSEY, Colin	2230	SALAMATH, Shermaine
1603	RAMNANAN, Christopher	1567	RAMSEY, Tshanda	2178	SALANDY, Kerland
2345	RAMNARACE, Shanna	901	RAMSINGH, Motilal	1334	SALAZAR, Taryn
850	RAMNARINE, Ashram	23211	RAMSOOK-PATRICK, Kavita	1925	SAMAROO, Aknath
1253	RAMNARINE, Avinash	606	RAMSUBEIK, Errol	1181	SAMAROO-RAMSINGH, Mala
465	RAMNARINE, Madan	2339	RAMTAHAL, Aruna	1357	SAMLAL, Esther
2168	RAMNARINE, Terrence	1095	RAUCEO-HULL, Karla	1518	SAMLAL, Kaedine
2175	RAMNATH, Alana	2135	REHBERG, Marcos	1213	SAMMS, Natasha
2232	RAMNATH, Sasha	2327	REID, Shameel	1492	SAMMY, Bernadette
2255	RAMNATH, Travis	717	REID-NOTHINGHAM, Roxane	571	SAMODEE, Prameela
1696	RAMONG, Stacey	1806	RENEE, Cherry	481	SAMODEE, Prem
554	RAMOUTAR, Krishendath	1486	REYES, Jason	2042	SAMPATH, Geeta
2053	RAMOUTAR, Nera	24340	RICHARDS, April	1563	SAMPATH, Russell
2071	RAMOUTAR, Prakash	1620	RICHARDS, Derek	2334	SAMPATH, Varsha
807	RAMOUTAR, Ravi	2325	RICHARDS, Laverne	1700	SAMPSON, Curline
27596	RAMOUTAR, Sharon	422	RICHARDSON, Patricia	1102	SAMPSON, Geneva
705	RAMOUTAR, Shoba	1803	RICKHI, Devendra	909	SANDY, Christopher
2318	RAMOUTAR, Vanessa	2297	ROACHFORD, Chrissy	2023	SANDY, Joshua
2127	RAMOUTAR-DEOKUMAR, Marsha	1820	ROBERTS, Mawali	706	SANKAR, Brent
1100	RAMPAUL, Shalini	2268	ROBERTS, MICHAEL	1980	SANMOOK, Deidra
1134	RAMPAUL, Visham	2093	ROBERTS, Petal-Ann	1523	SARAFAT, Reza
2099	RAMPERSAD, Amit	1209	ROBERTS, Tarin	1883	SARWAN, Satesh
1418	RAMPERSAD, Aneisha	1579	ROBINSON, Keith	2357	SATRAM, Samantha
1155	RAMPERSAD, Avinash	1905	RODRIGUEZ, Jasen	1425	SAUGH, Samanta
1740	RAMPERSAD, Cindy	2087	ROHIT, Mahendra	1349	SCARCE, Sonia
23551	RAMPERSAD, Gary	1670	ROLINGSON-PIERRE, Michelle	2107	SCOON, Kristianna
2068	RAMPERSAD, Jynette	2219	ROMANY, Christy	2288	SCOTT, Kerry
651	RAMPERSAD, Lance	935	ROMEO, Deborah	534	SCOTT, Lennox
1279	RAMPERSAD, Vishaal	1728	ROOPLAL, Melissa	1689	SEALEY, Simone
1096	RAMPERSAD, Wendy	2012	ROOPNARINESINGH, Narendra	26923	SECOND-ALI, Angell
2356	RAMPERSAD-CHAITRAM, Cindy	2337	ROPER, Lashelle	1932	SEDOO-GREAVES, Sasha
2164	RAMPERSAD-JAROO, Rekha	1296	De La ROSA-CAMACHO, Tricia	1379	SEECHARAN, Chitrani
1012	RAMRATTAN, Evans	2081	ROSE, Vanessa	23655	SEECHARAN, Raveena
2105	RAMSAMOOJ, Susan	1999	ROSS-HOMER, Deniece	25353	SEECHARAN, Shantal
1526	RAMSARAN, Janelle	566	RUDDEN, Kyle	1278	SEEPAL, Gary
1525	RAMSARAN, Racquel	949	RUIZ, Kevin	1126	SEEPERSAD, Denva
2022	RAMSARAN, Sesha	1811	RUSSEL, Ancil	2354	SEEPERSAD, Savitree
24253	RAMSAROOP, Nikesha	1219	SABA, Lauren	2145	SEERAM, Navin
		1551	SADAR, Neesha	26725	SEEREERAM, Ravi
				1366	SEETARAMSINGH, Devika

# MEMBERS NOT IN PRACTICE

1327	SEETERRAM, Anil	2304	SOLOMON-KOROMA, Bernadette	1461	TELESFORD, Trudie
887	SHARMA, Chanmatee			1246	THOMAS, Anika
2114	SHARMA, Neil	1911	SOMAN, Stanley	1451	THOMAS, Joanne
27156	SHEPHERD, Anna-Stacia	981	SONOO, Jetendra	1877	THOMAS, Lauren
920	SIEUPERSAD, Salisha	1210	SOOBRAITIE, Nazreen	1982	THOMAS, Michael
1547	SIEUPERSAD-RAMLOGAN, Omatee	2287	SOOKDEO, Sarah	1071	THOMAS, Tabitha
1646	SIEW, Navin	1973	SOOKDEO, Savitri	2148	THOMPSON, Christine
1420	SIEWSANKAR, Cindy	2192	SOOKHAN, Vimla	1981	THOMPSON, Justin
2313	SIMBOO, Karen	2311	SOOKHOO, Camela	2020	THORINGTON, Hayden
2242	SIMMONS, Duane	1934	SOOKLAL, Karen	1163	THORNHILL, Daniel
23651	SIMMONS, Judea	1701	SOOKLAL-BASDEO, Maydanie	1930	TOBIAS, Tracy
2376	SIMON, Marva	2048	SOOKLAL-BENNY, Cindy	2225	TOOLSIE, Cindy
1036	SINANAN, Shiva	2092	SOOKOO, Leena	2226	TOOLSIE, Sharlene
2244	SINGH, Arnold	2310	SOOKRAM, Satee	1938	TOTESAU, Anna
1854	SINGH, Aruna	1182	SOOM, Mitra	2179	TOUSSAINT, Sheldon
2296	SINGH, Camille	23204	SOOMAIR, Cristal	23577	TOUSSAINT-ATKINSON, Avionne
2119	SINGH, Candice	1444	SOONDAR, Angelica	963	TOYER, Troy
2227	SINGH, Christina	1626	SOOPAYA, Vahistha	1801	TRABOULAY, Kelly
1847	SINGH, Crystal	2319	SPENCER, Kandice	2050	TRAIL, Paula
2096	SINGH, Deedra	2294	SPRINGER, Anester	1040	TRIMM-BAILEY, Koreene
2008	SINGH, Ganesh	894	ST. CLAIR, Anthony	904	TROTMAN, Richard
1906	SINGH, Jankie	818	ST. HILAIRE, Rodger	1763	USAYD, Abdul-Samad
1879	SINGH, Lyndell	2378	STAFFORD, Samantha	1746	VICTOR, Arlene
1244	SINGH, Mala	23561	STEELE, Samantha	1252	VICTOR, Carleen
2051	SINGH, Mark	1834	STEPHEN, Glen	563	VIRE, Relna
878	SINGH, Sham	2116	STEVENSON, Frances	26316	VOISIN, Brent
2301	SINGH, Varun	2079	ST. LOUIS, Leslie	1165	WALDRON, Carlos
2121	SINGH, Yasmin	1280	SUBIAH, Nigel	1916	WALDRON, Janniel
1039	SINGH-FRANCOIS, Caren	1389	SUBRYAN, Christopher	1281	WALLACE, Lisa
2047	SINGH-HERAMAN, Sunita	845	SUBRYAN, Robert	1647	WALLACE, Michelle
2359	SINGH-RAMPAUL, Nushema	2306	SUDAMA, Gunness	1133	WALTER, Kendal
616	SIRJU, Michael	832	SUDAN, Nicholas	1501	WALTERS, Avion
1592	SIUCHONG, ALEXIS	2336	SUGRIM, Darendra	944	WATERMAN, Alicia
1984	SIUMANCHOY, Wendy	1576	SUMADH, Marc	823	WATSON, Gary
1251	SKINNER ROCKE, Natasha	2033	SURAJBALLY, Amrish	2063	WATTLEY, Mervyn
1452	SMART, Patricia	2329	SURAJDEEN, Victoria	2025	WEBSTER, Jeremy
1777	SMITH, Alexis	1216	SURATSINGH, Raquel	1709	WEBSTER-SMITH, Celisha
1767	SMITH, Justin	2136	SURESH, Ramesar	678	WELLINGTON, Bryan
2044	SMITH, Sterlyne	1500	SYLVESTER, Anthony	1073	WHITTLE, Mitchell
1812	SMITH, Teri	1301	SYLVESTER, Carol	1742	WIGHT, Mark
497	SOLOMON, Patrick	1713	TANNIS, Maxine	1269	WILKIE, Rachelle
		1621	TEEWARIE, Lisa		

## MEMBERS NOT IN PRACTICE

2260	WILLIAMS, Ann-Elle
1874	WILLIAMS, Lynden
1069	WILLIAMS, Nigel
547	WILLIAMS, Raphyl
608	WILLIAMS, Ricardo
1989	WILLIAMS, Salesha
1218	WILLIAMS, Sherwin
1601	WILLIAMS, Sue-Ann
1858	WILLIAMS, Tiffany

1565	WILTSHIRE, Darcelle
1556	WOLFE-AJENE, Danelia
1991	WONG-ALLEYNE, Renee
2250	WOODLEY, Cheryl-Ann
1779	WOODS, Karrel
1837	WOODS, Rondell
2120	WRIGHT, Cheryl
1602	WRIGHT, Tanya
490	YEE FUNG, Edward

1923	YIPNGOW-RAMOUTAR, Venisa
1233	YOUNG, Kristal
184	YOUNG, Richard
1533	ZAMORE, Anthony
1536	ZEPHYRINE, Enid
2233	ZOE-FIGUERA, Tricia



# MEMBERS IN PRACTICE

1608	ADIMOOLAH, Andre	762	HOSEIN, Fazir	281	RAMPERSAD, Ramdath
964	ALI, Jenifer	1259	HUSSAIN, Saleem	810	RAMPERSAD, Rikhi
959	ALI-OMARDEEN, Karen	1949	JALSA, Lauren	1724	RAMSAMOOJ, Parbatee
765	ALMANDOZ, Rachael	2140	JEFFERY, Nekeisha	1913	RAMSARAN, Tasha
1732	BACHEW, Kanhai	1148	JESSOP, Garnet	1175	REIS, Robert
1255	BALIRAM, Judith	922	JOSEPH, Nicole	797	ROACH, Richard
1888	BAPTISTE, Jessel	2009	JOSEPH, Joan	1972	ROBLEY, Kendell
2041	BARROW-SIMON, Kherdine	837	LEARMONT, Ashworth	1384	ROGERS, Geeta
2049	BEHARRY, Jimmy	1179	LEE POY, Curtis	513	ROMANO, Nigel
1964	BEHARRYLALL, Ramesh	1042	LEONCE, Kevin	1194	SALANDY, Andy
1869	BHIMSINGH, Chandardath	1936	LEWIS, Christopher	1045	SEENATH, Arun
1097	BISRAM, Vanessa	1912	LUTCHMAN, Natasha	828	SEESAHAJ, Pamela
1529	BOODHRAM, David	2038	MAHARAJ, Joey	2118	SEWDASS, Ravin
310	BOODOOSINGH, Vishnu	1673	MAHARAJ, Sindy	1679	SHAH, Donnie
2213	BUDHU, Shalini	728	MATTHEW, Nigel	806	SIEUNARINE-RAMPERSAD, Sieuraj
2098	CABY, Kendell	2088	MC DONALD-JOSEPH, Sherry	1636	SINGH, Roger
1681	CHAITOO, Kiswah	2062	MC CARTHY, Angel	918	SINGH, Maltie
1306	COKER, Curlande	1861	MOHAMMED, Zahrah	482	SOO PING CHOW, Colin
1616	CUMMINGS, Jason	989	MOHAMMED-MARAJ, Nazreen	1476	SOOKO, Carl
1961	DANIEL, Maria	2176	MONGROO, Christopher	1034	SOOKRAM, David
1956	DANN, Kern	2165	MUNGAL, Varune	1208	SUI, Vishwani
574	DAVIS, Judith	1560	MUNGAL, Siewrajee	1509	SWAMBER, Rodney
250	DE FREITAS, Keith	1524	MUNGAL, Vinod	1309	THOMPSON, Richard
1318	DEOPERSAD, Shivanan	542	MUNRO, Christopher	1863	TRUJILLO SMALL, Reina
927	DIAZ, Wayne	2220	NANCOO-DASS, Crystal	483	WALKINS, Frank
1409	DINANATH, Rishi	695	NARINE-BANHAM, Rhea	1336	WALLACE-SHANKLIN, Carmela
1028	DIXON, Jill	1831	NARINESINGH, Ria	1136	WELCH, Sheree
1922	DOODLAL, Prakash	1784	NELSON, Brendon	761	WOODCOCK, Nigel
2030	EDOO, Nazir	1149	NELSON, Leslie		
387	EDWARDS, Joel	871	NOEL, Franklyn		
952	EDWARDS, Michael	1276	OMARDEEN, Idrees		
2080	EDWARDS, Ted	704	OUTAR, Rabindra		
1741	FELMINE, Karon	1937	PARRIS, Derek		
1667	FORDE, Kareem	2100	PERSAUD, Darindra		
689	GOMEZ, Trevor	638	RAGOONATH, Kenrick		
1990	GOORAHOO, Deera	1475	RAJKUMAR, Vishal		
1935	HACKETT, Karen	1628	RAMBERANSINGH, Annadale		
1605	HARRICHARAN, Jilian	294	RAMBHAJAN, Sieunarine		
1172	HEERAMAN, Tabitha	2190	RAMCHARAN, Ravi		
1250	HENRY-COUTOU, Lucyann	662	RAMDASS, Deodath		
1135	HOLDER, Annabelle	965	RAMLAKHAN, Balram		
1436	HOSEIN, Deokie				

# MEMBERS IN PRACTICE (AUDIT)

712	AHLOY, Paul	759	DASS, Sinanan	1393	MOHAMMED, Kerry
516	AHMAD, Hakeem	477	DHANESSAR, Winston	2095	MOHAMMED, Nafeeza
345	ALI, Hanif	2181	DHANESSAR, Adil	865	MOHAMMED, Shazad
1704	ALI, Jason	1192	DIAL, Desmond	864	MOHAMMED, Derek
2130	ALI, Resha	2104	FELICIAN-ROMAIN, Jenine	139	MONTGOMERY, David
1015	ALI, Imtiaz	1337	FELIX-CHEVALIER, Kerry-Ann	852	MOODOO, Roy
1131	ALI, Riaz	677	GITTENS, Peter	630	MOONOO, Tara
756	ALI, Shahamad	1174	GOLDING, Stacy-Ann	1522	MOONSAMMY, Sunil
1	ALI, Mumtaz	1161	GOPEE-NAIPAUL, Shelley	1044	MUNGALSINGH, Avind
641	ALLEYNE, Robert	861	GRIFFITH, Sheldon	367	MURRAY, Russell
244	AMBROSE, Leonardo	1411	GUISCHARD, Vernetta	181	MUSAI, Vishnu
451	ANDERSON, Almida	1077	HARDYAL, Marisa	2152	MUSTAPHA, Damian
899	ARUMUGADASAN, Nalika	1978	HARRIS, Makedah	997	NARINESINGH, Pria
618	BABOOLAL, Roshan	1527	HOSEIN, Felicia	1594	NORTON, Patrice
1454	BACHOO, Indira	669	HOSEIN, Shaffick (Dr.)	1562	NUNES, Ryan
1658	BACHU, Chantal	356	JACK, Shirley	1112	PANCHOO, Nigel
1189	BAPTISTE, Vernon	1339	JAGGESSAR, Russel	1387	PARDASSIE, Pooran
939	BELMONTE, Addie	1791	JOHN-ROOPNARINE, Lynette	1496	PAUL-SINGH, Krystal
593	BHARATH, Claude	1559	JOHNSON, Neal	334	PERSAD, Herman
1312	BHOLA, Robby	2265	JOHNSON-HAYNES, Carol	671	PHILIP, Renee-Lisa
1333	BHOLA, Dinesh	1007	JOKHOO, Dinesh	570	PIERRE, Anthony
1211	BILLY, Tami	556	JOSEPH-CADDLE, V.Debbie	1414	QUASHIE, Marissa
1419	BISSOONDIAL, Daniel	2097	KALLAN, Daren	2351	RAGOONANAN, Jonothan
1162	BOB-GOPEE RAMPERSAD, Shivantee	1145	KHAN, Kazim	1564	RAHAMAN, Ramona
1776	BONEO-THOMAS, Maureen	1130	LAKHAN, Jagdesh	1796	RAJARAM, Mohini
1755	BOOCHOON, Alana	1487	LALBIRSINGH, Ishanand	1443	RAMADHAR, Peter
1508	BRATHWAITE-CELESTINE, Latoya	1657	LALCHAN, Bob	789	RAMCHARITAR, Leslie
1156	BRIDGEMOHANSINGH, Hadyn	325	LEE LOY, Angela	190	RAMDASS, Ramnarine
900	BRIDGLAL, Anil	961	LEE TANG, Johnson	1020	RAMDASS, Vidya
577	BUDHU, Surindranath	984	LEUNG, Giles	782	RAMIREZ, Sean
1147	CADDLE, Atiba	644	MAHABIR-SINGH, Mohan	1665	RAMJIT, Christopher
719	CAMACHO, Craig	140	MAHARAJ, Vishnu	1712	RAMJOHN, Rianna
1539	CHEECHOW, Kerrylee	956	MAHARAJ, Steve	1099	RAMKISSOON, Rishi
2266	CLARKE, Steve	769	MAHARAJ, Rudranand	833	RAMKISSOON, Rajin
882	COOK, Esther	1952	MAHARAJ, Ravi	623	RAMKISSOONSINGH, Deoraj
1897	CORBIN, Darcel	1388	MAHARAJH, Karuna	827	RAMLAKHAN, Steve
1068	CUMMINGS, Learie	1664	MANGROO, Gayatri	1180	RAMNANAN, Marsha
1087	D'ARCY, Adrienne	1371	MANGROO, Satyam	2309	RAMNARINE, Rhea
1645	DASS, Ravi	2364	MOHAMED, Zanisha	1607	RAMNATH, Mohan
2074	DASS, Amit	792	MOHAMMED, Yasmin	888	RAMOUTAR, Krishna
		684	MOHAMMED, Kamaryl	1238	RAMOUTAR, Wendell

## MEMBERS IN PRACTICE (AUDIT)

632	RAMOUTAR, Larry	1338	SENIKE, Roshni	1611	SOOKDEO, Deochan
1023	RAMPERSAD, Dean	1063	SHARMA, Satyanan	714	SOOKRAM, Dushyant
1046	RAMPERSAD, Dianne	881	SHARMA-MAHARAJ, Avesha	1514	STRIPP, Kimberly
2040	RAMSARAN, Ram	1876	SIEURAJ, Tamara	962	SUBNAIK-DAVID, Rena
1470	REGOBERT, Indira	1966	SIEUSANKAR, Kevon	2052	SUDAMA, Sanchish
2110	RENAUD-DESILVA, Jiselle	588	SIEW, Vijay	720	SUKHRAM, Dhowlatram
629	RICHARDS-LAWRENCE, Nicole	1612	SINGH, Kavita	958	SUPERVILLE, Mark
820	ROCHESTER, Walter	982	SINGH, Bhesham	898	THOMPSON, Ruthven
1204	RODRIGUEZ-SEIJAS, Dwayne	1678	SINGH-PERSAUD, Aruni	726	TOM, Andrew
86	SEGOBIN, Krishna (Honorary)	369	SMART-COOPER, Allyson	1248	WALCOTT-GRAPPIE, Daryl
		999	SOBRANSINGH, Glenn		

## MEMBERS RESIDING OVERSEAS

454	ACHOY, Wilton	886	EDWARDS, Trevor	499	POTELLA, Michael
1030	ALFRED, Karyl	1160	GOSWAMI, Rakesh	791	RAFEEQ, Atash
815	ALFRED, Marlon	676	HART, GINA	1197	RAGOONANAN, Stacey
622	ATTONG, Marcus	1196	HODGES, David	802	RAMJATTAN, Puran
603	BARDEN, Monica	1497	HUSSEIN, Mary	1744	RAMPERSAD, Liezel
1677	BICKRAMSINGH, Kalawatee	186	MACKENZIE, Roger	793	SAMAROO, Dave
612	BROWN, Lennox	1396	MAHABIR, Harideo	1199	SAMBRANO, Andrew
940	CHATERGOON, Anil	941	MAHABIR, Gaitri	718	SEEREERAM, Indrani
696	CHIN, Amelia	2159	MATTHEWS, Makeba	960	SOLOMON, Joseph
983	CLAPHAM, Curtis	583	NICHOLAS-CAMACHO, Martha	1067	VALLEY, Shirvan
1198	DURGAH, Lallitah	1363	OLIVER, Denise		
517	DYER, Russell	1703	OSMAN, Annissa		

## MEMBERS IN RETIREMENT

134	AGUILERA, Gaston	208	BAKSH, Zabar	418	BURRELL, Bernadette
177	ALEXIS, Lennox	879	BASDEO, Rajram	68	BUXO, Paul
1570	ALI, Hassina	234	BASSAW, Dipnarine	274	CASTILLO, Anselm
475	ALI, Hazrath	610	BEEPATH, Doon	169	CASTRO, Hugo
62	ALLEYNE, Oswald	450	BEHARRY, Ashram	433	CHANG, Patricia
322	ANATOL, Hazel	1693	BEHARRY, Annisa	5	CHANG, Terrance
167	ANATOL, Keith	346	BEHARRY, Boodlal	278	CHANG, Leslie
407	ANDREWS, Michal	332	BEHARRY, Capildeo	243	CHANG, Mark
1027	AQUI, Selwyn	569	BLANC, Daniela	500	CHAPMAN, Errol
217	ARJUNE, Errol	200	BLANCHARD, Kenneth	692	CHARLES, Leslie
702	ATTAL, Mitra	1749	BOODOO, Taramatee	592	CHARLES, Maxine
495	BAIN, Godfrey	158	BREWSTER, Rendell	431	CHIN-RAMPERSAD, Marilyn

# MEMBERS IN RETIREMENT

214	CHRYSTOM-HENRY, Wilma	1141	KHAN, Lloyd	520	PARSOTAN, Franklyn
859	CLARKE-ANDREWS, Marilyn	587	KING, Marcia	285	PERSAUD, Charles
429	CODRINGTON-VINCENT, Genevieve	1505	KNIGHTS-CREED, Yvette	970	PHILIP, Preston
787	COOKE-WARRICK, Jennifer	408	KONGTING, Patricia	515	PHILLIP-BRUNEAU, Aneitha
385	DANIEL, William	295	KROGH, Douglas	232	POLLARD, Stephen
594	DARMANIE, Terrence	355	KUMAR, Catherine	393	POON-MAYERS, Lesly
709	DARMANIE, Lennox	488	LAI, Paul	359	PUJADAS, Leroy
13	DAVID, Earl	854	LALLA, Jerry	463	RAHMAN, Zeyn
437	DAVIS, Philmore	974	LALLA, Sylvia	648	RAJACK, Glen
11	DIEFFENTHALLER, George	329	LEWIS, Richard	265	RAMCHARITAR, Jewan
361	DOODNATH, Winston	195	LEWIS, Carlton	647	RAMGOOLIE, Harinarine
1448	DOYLE, Laura	819	LO QUAN, Neil	504	RAMPERSAD, Ronald
45	EDOO, Jamila	376	LUE PING WA, Feona	624	REID, Brenda
14	EDOO, Ameer	248	LUTCHMEESINGH, Krishna	225	REIS, Stephanie
661	ELCOCK, Winston	889	LUTCHMEESINGH, Neena	280	ROBERTS-JOHN, Jennifer
694	FRAMPTON-BENSKIN, Marge	173	MADRAY, Michael	443	RODRIGUEZ, Herman
579	FREDERICK, Junior	936	MAHABIR, Susanne	446	ROMANY, Polycarp
1537	GERMAIN-KING, Gillian	156	MAHARAJ, Baldeo	1676	ROMILLY, Mona
472	GITTENS, Richard	133	MARSHALL, Philip	406	RUPNARINE, Clive
619	GOBIN, John	32	MARTIN, John	471	RUTHERFORD, Diana
539	GOINDHAN-AQUAN, Carmen	79	MATHURA, Bholan	347	RUTHERFORD, Deryck
1430	GOMES, Roger	599	Mc COMIE, Raphael	147	SADLER, Christopher
343	GOONLUN, Herbert	135	Mc LACHLAN, Keith	392	SAHADEO, Ganesh
354	GREAVES, Cheryl	541	Mc LEAN, Carl	725	SALANDY-BISHOP, Suzanne
92	HARNANAN, Lessy	568	MISIR, Partap	526	SANDY, Neville
209	HAYNES, Osborne	459	MITCHELL, Graham	439	SANKAR, Daniel
222	HENRY, Kenneth	945	MOHAMMED, Rehana	505	SAUNDERS, Ruth
1083	HIRALAL, Carl	260	MOHAMMED, Rashide	128	SCOTT, Pierpont
74	HOBDAI, Richard	976	MOHAMMED, Zakheem	238	SHAM KU ROSE BYAM, Richard
555	HOYTE, Wilmot	1001	MOORLEY, Eugene	1350	SINGH, Roni
22	HUNT, John	183	MOOTOO, Kelvin	1056	SINGH, Cyndy-Ann
511	HYPOLITE-FERDINAND, Camile	291	MORRIS, Judith	1985	SONACHANSINGH, Manchan
1383	ISHMAEL, Anthony	146	NANTON, Gerald	572	SOOKRAM, Harrinarine
649	JAGGAT, Lalchan	449	NARAYANSINGH, Patricia	476	SOO TING, Susan
286	JALSA, Kenny	664	NOEL, Sonia	307	SOVERALL, Lennox
1303	JODHAN, Richard	561	OLLIVERRE, Gerald	353	ST. ANDREWS, Aubyn
352	JOKHOO, Seunarine	903	OMARDEEN, Sohaila	580	STEWART, Ainsley
779	JONES-MCLEAN, Aline	249	OMARDEEN, Wahid	115	SUBERO, Kelvin
236	KELSHALL, Christopher	246	OTTLEY, Sharman	631	SWAMBER, Vashti
		205	OTTLEY, Irwin	226	SYNE, Osman
		558	OXLEY, Kenneth	597	TAITT, Anthony
		1958	PARRIS-DEBIQUE, Christine		

# MEMBERS IN RETIREMENT

457	TANG, Tyrone
96	TAYLOR, Owen
1173	TAYLOR, Oscar
1110	THOMAS, June
151	TOMYICK, Rupert

189	WADDELL, John
1317	WAITHE-WELLS, Linda
654	WILLIAMS, Paula
1228	WILLIAMS, Penelope
399	WILSON, Earl

293	YEEKEN-CROSS, Yuklan
1632	YORKE, Stafford
428	YOUNG, Lily



# SECRETARY'S REPORT

The Institute held its 52<sup>nd</sup> Annual General Meeting and Council Meeting virtually on March 24, 2022. During the 2022/2023 term of March 24, 2022, to March 1, 2023, Council members' attendance were as follows:

Council Members 2022/2023 Term	Meetings Attended
Dwayne Rodriguez-Seijas – President	10/10
Dinesh Bhola - Vice President	10/10
Denise Chinpire - O'Reilly – Immediate Past President	8/10
Stacy-Ann Golding	8/10
Adrienne D'Arcy	5/10
Arun Seenath	10/10
Keith André Mills	7/10
Marissa Quashie	8/10
Christopher Ramjit	10/10
Edmund Phillips	8/10
Renée-Lisa Philip	10/10
Haseeb Mohammed	7/10

## ELECTION TO COUNCIL 2023/2024

At the 53<sup>rd</sup> Annual General Meeting, Arun Seenath, Denise Chinpire-O'Reilly, Dwayne Rodriguez-Seijas, Keith André Mills and Stacy Ann Golding are due to retire from the Council of ICATT by rotation. Mrs. Chinpire-O'Reilly and Ms. Golding having served nine (9) years cannot offer themselves up for re-election. Mr. Mills, Mr. Rodriguez-Seijas and Mr. Seenath are eligible and offer themselves for re-election.

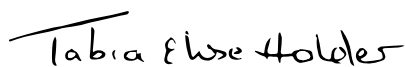
Two (2) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Desmond Dial and Tamara Sieuraj.

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

## AUDITORS

To appoint the Auditors for the year ending December 31, 2023. Council proposes to reappoint Aegis Business Solutions Limited as Auditors of the Institute until the next Annual General Meeting of ICATT.

By Order of Council



**Tabia Holder**  
Secretary  
March 8, 2023

# NOTICE OF THE FIFTY-THIRD ANNUAL GENERAL MEETING

March 8, 2023

Dear Member,

## NOTICE OF THE FIFTY-THIRD 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-Third (53rd) Annual General Meeting (AGM) of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) will be held on Thursday March 23, 2023, 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 2022/2023 term.
2. To receive and adopt the Financial Statements of the Institute for the year ended December 31, 2022, with the Auditor's Report thereon.
3. To appoint the Auditors for the year ending December 31, 2023. Council proposes to reappoint Aegis Business Solutions Limited as Auditors of the Institute to hold office until the close of the next Annual General Meeting of ICATT.
4. To elect members of the Council.

Members are asked to consider the following members to fill five (5) vacant seats on the Council:

- **Arun Seenath**
- **Desmond Dial**
- **Dwayne Rodriguez-Seijas**
- **Keith André Mills**
- **Tamara Sieuraj**

At the 53rd Annual General Meeting, Arun Seenath, Denise Chinpore-O'Reilly, Dwayne Rodriguez-Seijas, Keith André Mills and Stacy Ann Golding are due to retire from the Council of ICATT by rotation. Mrs. Chinpore-O'Reilly and Ms. Golding having served nine (9) years cannot offer themselves up for re-election. Mr. Mills, Mr. Rodriguez-Seijas and Mr. Seenath are eligible and offer themselves for re-election.

Two (2) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Desmond Dial and Tamara Sieuraj.

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

### INSTRUCTIONS TO ATTEND AND VOTE AT THE AGM

Financial Members must Pre-Register to Attend the Annual General Meeting via a virtual platform. Registration is open from March 8, 2023 and will close on March 23, 2023, at 4.30 p.m.

Prior to the date set for the 53rd AGM, Electronic Voting on the Resolutions may be undertaken between March 8, 2023 and 12 Noon on March 21, 2023.

Members who are unable to vote electronically between March 8, 2023 and March 21, 2023 will still be allowed to vote at the AGM. Such financial members must be present online for the March 23 AGM to be eligible. When voting is announced, you will be able to log in and vote by clicking the AGM tab on the link provided.

**To vote, members will be required to log in via the unique link provided. Members may only vote once.**

### The Voting Process:

1. Click the AGM tab on your Member's profile
2. Vote; Approve or Not Approve
3. Verify your vote
4. Then click the submit button

Once you are confirmed as a financial member as at March 23, 2023, you will receive an email invitation to attend the virtual AGM on March 23, 2023 at 5pm.

By Order of the Council



Tabia Holder  
Corporate Secretary



## ICATT SECRETARIAT 2022-2023



**Marsha Caballero**  
Chief Executive Officer



**Tabia Holder**  
Corporate Secretary



**Chris Zaccai**  
Mgr. – Members & Students  
Relations



**Khalisha Harripersad**  
Mgr. – Communications  
& Events



**Gizelle Gittens**  
Education & Training  
Coordinator



**Ariel Burgin**  
Snr. Member Service  
Rep.



**Kizzie Bruce**  
Member Service Rep.



**Orisha Jones**  
Office Assistant/  
Telephone Operator

# CORPORATE INFORMATION

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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF  
TRINIDAD AND TOBAGO**

2ND FLOOR: PROFESSIONAL CENTRE BUILDING,  
11-13 FITZBLACKMAN DRIVE, WRIGHTSON ROAD EXTENSION,  
PORT OF SPAIN, TRINIDAD AND TOBAGO, W.I.

TEL: 1-868-623-8000 | FAX: 1-868-627-7087

E-MAIL: [SERVICE@ICATT.ORG](mailto:SERVICE@ICATT.ORG)

