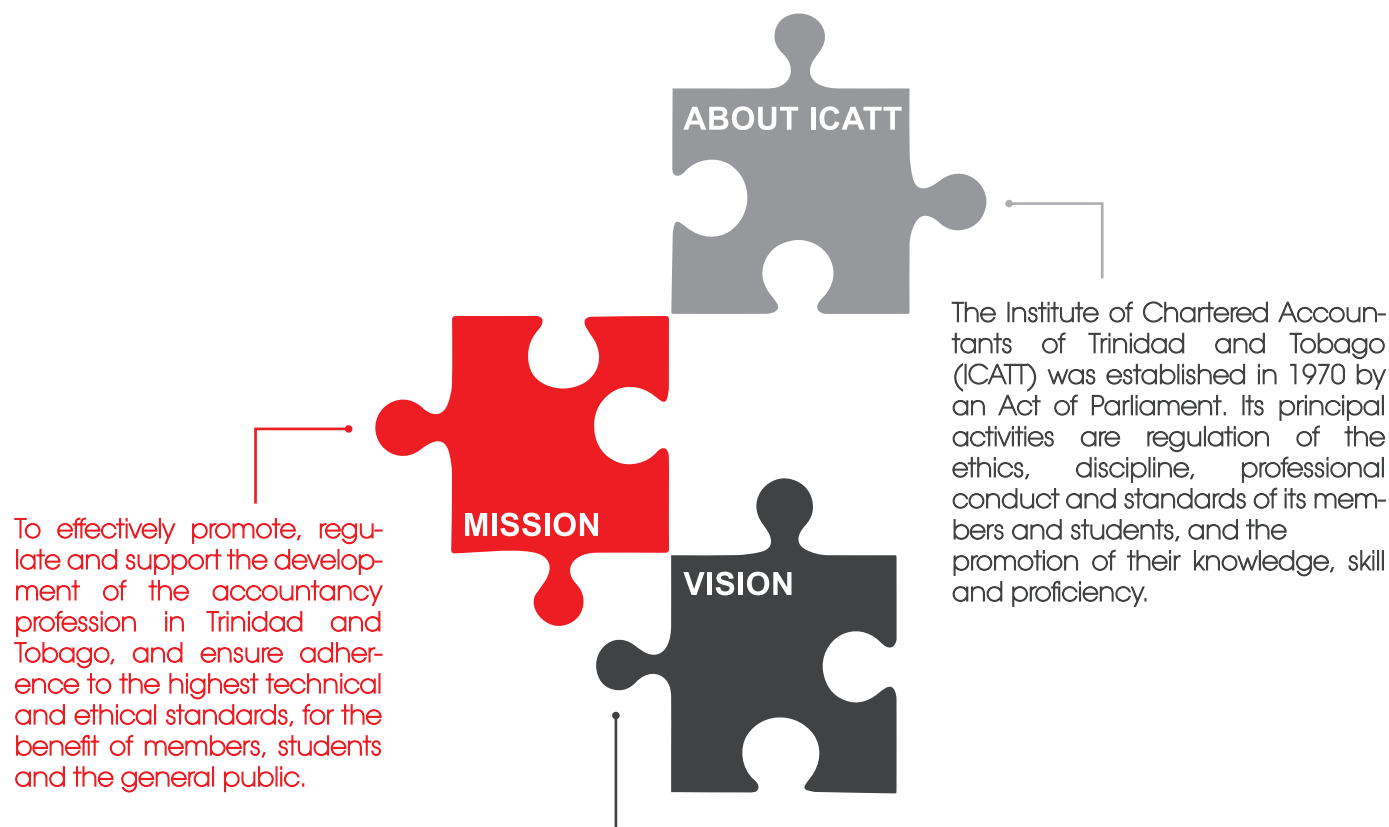




THE INSTITUTE OF
CHARTERED ACCOUNTANTS
OF TRINIDAD AND TOBAGO

ANNUAL
REPORT
20
19





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

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

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

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

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

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

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

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MESSAGE FROM THE PRESIDENT

“ We are forging ahead with a focus on establishing a quality framework for ICATT within the operations of the Secretariat, membership, audit monitoring and relationships with our external stakeholders. In addition, we will continue work to update ICATT’s legislation, develop our Technical and Compliance service to members, and ensure that our members fully harness the benefits of being partners with ICATT. ”

2019 was the first full year of operation post transition to the new ICATT rules introduced in 2018. Implementation has been largely without difficulty: the new Licensing Committee has met successfully to grant licences for both audit and non-audit practice, the cadre of non-audit practitioners has grown from 71 in 2018 to 106 in 2019. On-line CPD declaration also introduced in 2018 continued to be widely adopted with growing levels of compliance in 2019.

ICATT posted a successful financial year as the Institute recorded a significant increase in its net surplus. The one-time increase relates largely to the reimbursement of legal costs incurred in 2017 and 2018 and subsequent court decision which affirmed the Institute’s right to undertake disciplinary action.

The Institute’s financial performance has grown steadily over the past 5 years, with annual increases in total revenue posted even as expenditure has declined. Total Assets of \$5,694,406 and the Accumulated Fund of \$3,577,909 are at their highest levels in 2019.

FINANCIAL OVERVIEW

The Institute recorded a surplus of \$1,258,456 for the year ended 31st December 2019. By comparison, for the year ended 2018 a surplus of \$304K was recorded. The total revenue for 2019 was \$4,623,246 which represents an increase of 1.15% over the 2018 figure of \$4,567,084.

One contributor to the increase in revenue was an overall 11.5% increase in Members’ Subscription and Fees. This was derived mainly from a significant increase in revenue from fees related to the issue of Practising Certificates – Non- Audit as members in the field continue to recognise the value to be derived from their distinction as members in practice. Income from the 2019 CPD programmes also reflected an increase of 3.7%.



Minister of Public Utilities, Robert Le Hunte cuts the 50th Anniversary cake with ICATT President, Stacy-Ann Golding and former ICATT President, Richard Hobday

The removal of GATE funding and the overall economy continues to impact student numbers. There was an anticipated decrease of 8.8% in revenue from Students' Subscriptions and Fees and a corresponding decrease of 28.6% in revenue from the ACCA subvention related to the Joint Scheme Agreement.

ACTIVITIES OF COUNCIL

During the 2019-2020 term, Council's focus was aligned to agreed strategic goals which continued to build on goals established in the prior period:

- Focus on a quality framework for ICATT, Operations of the Secretariat of ICATT, Membership, Audit Monitoring and External Stakeholders
- Update of ICATT's Legislation
- Continued implementation and enhancement of the ICATT Rules and Regulations 2018
- Build out and Funding of the Technical/Compliance Unit
- Member Engagement and Public Awareness
- Small and Medium Size Practitioners (SMP) Engagement
- Clear articulation of the value proposition of membership with ICATT for members and registered firms

Sub-committees of Council were established to consider and report on:

- Non-Audit practice monitoring and the review process
- A proposal for the mandating of audits for companies over particular thresholds
- The disciplinary process to ensure respectful engagement
- Proposed revisions to the ICATT legislation and,
- A revision of the definition of Approved Accountancy Experience.

ICATT GROWS GENERAL AND FIRM MEMBERSHIP

Council approved membership of 66 new professionals who joined ICATT to coincide with the Institute's anniversary celebration on September 17th. Overall there were 117 new members in 2019. The total of members, inclusive of Members Residing abroad and Members in Retirement now stands at 1617.

ICATT has also seen a growth in Registered Firms - firms whose Members in Practice are in good standing and are eligible to be registered with the Institute. During 2018, approximately 82% of firms eligible to be registered came on board while in 2019, 85% elected to register.

ICATT LAUNCHES 50th YEAR CELEBRATIONS

On Sept. 17, 2019, ICATT began a year-long celebration of our 50th Anniversary with the formal Launch of the 2019 Conference and celebration of the 50th Year Anniversary of ICATT.

Minister of Public Utilities and ICATT member, Robert Le Hunte, gave the feature address at the special event on September 17th at the Trinidad Hilton to launch both the anniversary observance as well as the annual conference. 500 participants attended The Annual International Finance and Accounting Conference held at the Hyatt Regency Hotel. It was the 10th conference hosted by The Institute. The theme was The Next 50 - a forecast of business, financial, IT, lifestyle and global trends that may define the future of the accountancy profession and influence our preparation for a brave new world. The conference culminated with a gala dinner to which the first 50 ICATT members still on register were invited.



(L-R) ICATT President, Stacy-Ann Golding, Conference Featured Speakers, Shane Ram and Robert Riley & ICAC President, Khalil Alli.

PRESIDENT NOMINATED TO IFAC EDUCATION PANEL

ICATT has responded to a call on IFAC Members and the Forum of Firms from IFAC and the International Accounting Education Standards Board (IAESB) to nominate a candidate for a position on the New Panel on Accountancy Education. On September 1, 2019 ICATT's President was nominated to the panel and will sit until August 31, 2021.

Advancing accountancy education is integral to IFAC's vision that the global accountancy profession be recognized as essential to strong and sustainable organizations, financial markets, and economies. The Board has adopted a new approach designed to be relevant, responsive, effective, and open in order to reflect IFAC's continued commitment to accountancy education.

Members appointed to Boards



Kimberly Romain was appointed to the Medical Board of Trinidad and Tobago, she succeeded Anthony Pierre. Kimberly is a Partner at Baker Tilly Montano Ramcharitar.



Lucyann Henry was appointed to serve on the Board of the St. Jude's School for Girls. She serves as the Accountant at Trinidad Building and Loan Association (TBLA) and the principal of Henry Tyson & Associates Co. Ltd.



Keith Andre Mills was elected as council member/treasurer on the Board of the Trinidad and Tobago Group of Professional Association (TTGPA.) He is the Executive Manager Finance and IT at NAGICO Insurance (T&T) Limited.

ICATT RECEIVES TTGPA AWARD

The Institute was among 12 professional organisations recognised with an award for their role in forming the Trinidad and Tobago Group of Professional Association (TTGPA) and establishing its Professional Centre in Port of Spain. The award was presented by the Association's President, Ahmin Baksh at the TTGPA's 50th Anniversary Cocktail Reception and Past Presidents' Award Ceremony held at the Hyatt Regency on June 8, 2019.

ICATT which was one of the original 12 members instrumental in forming the TTGPA in 1969 and is today the largest of organisations operating at the TTGPA.

CONCLUSION

While 2018 focussed on ensuring a successful transition to the new rules, in 2019 ICATT began work towards the implementation of a system for the auditing of CPD activity and the establishment of a practice monitoring programme for non-audit practitioners.



Former ICATT Presidents (L-R), Joel Edwards, Richard Hobday, Terrence Chang and Angela Lee Loy at ICATT's 50th Anniversary Luncheon and 2019 Conference Launch

The Council of ICATT is pleased that all our Committees have worked hard to deliver on their mandates and thanks all for their service. As a result, we have built relevant programmes of CDP activity tailored to our diverse membership and supported the development of our SMP group. Our technical auditing committee continues to collaborate with organisations such as the Central Bank of Trinidad and Tobago, The Financial Investigations Unit, The Association of Trinidad and Tobago Insurance Companies and the Bankers Association to strengthen financial systems.

Our Licensing Committee provides effective oversight of the licensing function. ICATT is a sought-after contributor to the national budget in the area of taxation and our members have been called to lend their expertise through participation on state boards.

We are forging ahead with a focus on establishing a quality framework for ICATT within the operations of the Secretariat, membership, audit monitoring and relationships with our external stakeholders. In addition, we will continue work to update ICATT's legislation, develop our Technical and Compliance service to members, and ensure that our members fully harness the benefits of being partners with ICATT.

As I close on my three years term as President of the institute of Chartered Accountants of Trinidad and Tobago, I wish to thank all members of Council with whom I served, the Secretariat led by Ms. Le Gendre which greatly facilitated getting things done and to you the members for your support. I hope for the continued advancement of the Institute, the profession and our people.

Thank you.



Wendy Addison of Speak Up Speak Out, shares a whistle-blower's story at the 2019 Annual Finance and Accounting Conference



REPORT OF THE CEO

“ Organisation changes at the Secretariat: the outsourcing of certain services, process revisions and changes to the staff complement have resulted in increased efficiencies, lower staff costs, greater revenue generation and reduced operating expenses. As a result, the Institute was able to achieve a healthy surplus.”

OPERATIONS OVERVIEW

Financial Results

Having projected a surplus of 56.5K for the year ended December 31, 2019 the Institute has recorded a surplus of \$1,258,456. Total revenue for 2019 increased by 343% over 2018.

The improved revenue position may be attributed to:

- an 11.5% increase in Members' Subscription and Fees.
- a 3.7% increase in income from CPD programmes and the Annual Finance and Accounting Conference.
- a refund of \$604K in legal fees incurred and expensed in prior periods. The refund was made as a result of a court decision in favour of the Institute in relation to a disciplinary matter.

ICATT achieved record performances of the IFRS Seminar and Annual Conference (notwithstanding the increased expenditure related to the hosting of the 50th Anniversary Dinner held at the end of the annual conference) in the 3rd and 4th quarter respectively. There was an overall decrease of 1.7% in Other Income due to additional costs incurred for anniversary events and a loss in the sale of publications: IFRS 2018 books still in stock were written off in 2019.

The total operating expenditure for the year ended 31st December 2019 was \$3,364,790 compared to \$4,262,900 for the year ended 31st December 2018, representing an overall decrease of 21.1%. Other Expenses were 35.1% less in 2019 when compared to 2018.

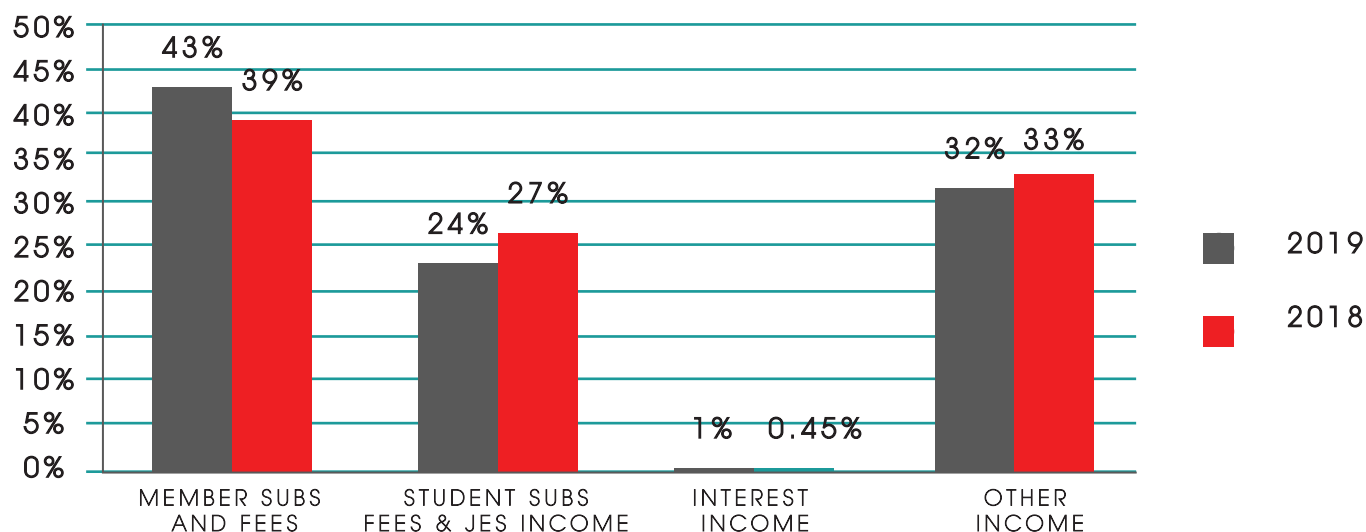
The main contributors to the Institute's improved financial position for the year ended 31st December 2019 were as follows:

- Legal expenses incurred during the period were significantly lower when compared to the prior period, reflecting an overall decrease of \$910,650.
- Adjustments to manpower requirements made as at 1 January, 2019 resulted in reduced expenditure on employees' salaries and benefits with related final payments being expensed and paid in February 2019. The vacant positions of Administration and Finance Manager and Manager Communications & Events were filled from May 2019. The position of Manager Members & Students Relations was filled in December.
- The increase in consultancy and professional fees is due to the shifts from salaried positions (Corporate Secretary and Accountant) in 2018 to consultancy positions in 2019.

- Operating Expenses reflected a decrease in the cost of practice monitoring reviews payable to ACCA. There were five less practicing principles in 2019 and the favourable changes in the rate of foreign currency for meeting these payments.
- The Institute grew its total investments by 50.2% during the year ended 31st December 2019. In

addition to tighter controls introduced, this was achieved through the reinvestment of funds drawn in the previous year for legal fees together with the additional investment of funds from the operation cash at bank accounts during the period. Further investments will be made following the overall year's performance, in keeping with the Institutes' investment policy.

The graph below shows the contribution of the individual income categories to total income for the financial years ended 2019 and 2018.



SURPLUS FROM SEMINARS AND EVENTS 2015-2019

(Expressed in Trinidad and Tobago Dollars)

DESCRIPTION	2015		2016		2017		2018		2019	
	No.	Surplus/Deficit	No.	Surplus/Deficit	No.	Surplus/Deficit	No.	Surplus/Deficit	No.	Surplus/Deficit
Seminars	18	1,032,102	15	1,028,931	10	911,061	14	732,106	11	884,071
Annual Conference /ICAC Conference	1	630,503	1	468,017	1	544,619	1	746,093	1	650,319
Events	2	(8,003)	0	(500)	1	3,586	1	6,328	1	2,086
Total	21	1,654,602	16	1,496,448	12	1,459,266	16	1,484,527	13	1,534,391

FINANCIAL RESULTS 2015-2019

(Expressed in Trinidad and Tobago Dollars)

Description	2015	2016	2017	2018	2019
Revenue					
Members Subscriptions and Fees	1,427,960	1,572,073	1,607,568	1,791,861	1,997,268
Student Subscriptions, Fees and Joint Scheme Income	1,317,565	1,377,641	1,327,163	1,229,094	1,088,360
Interest Income	13,896	31,090	27,902	20,394	37,184
Other Income	1,706,112	1,537,672	1,499,255	1,525,735	1,500,434
Total Revenue	4,465,533	4,518,476	4,461,888	4,567,084	4,623,246
Expenses					
Employee Salaries & Benefits	(2,368,038)	(2,284,336)	(2,091,422)	(1,628,577)	(1,641,608)
Public Relations/Marketing	(123,588)	(137,621)	(115,529)	(49,862)	(94,853)
Operating Expenses	(2,234,381)	(2,045,641)	(2,036,256)	(2,584,460)	(1,628,329)
Total Expenditure	(4,726,007)	(4,467,598)	(4,243,207)	(4,262,900)	(3,364,790)
Profit before Tax	(260,474)	50,878	218,681	304,184	1,258,456
Income Tax Expense	(19,278)	(38,390)	(33,446)	(28,117)	(35,052)
Net Surplus/(Deficit)	(279,752)	12,488	185,235	276,067	1,223,404
Total Assets	3,466,464	3,776,887	3,814,656	4,302,561	5,689,406
Accumulated Fund	1,965,575	1,977,439	2,153,412	2,429,479	3,577,709

MEMBERSHIP

There has been significant growth in the membership category – MP – Non-Audit. This category has grown both from the transfer of former MP- Audit practitioners and from the MNP group moving into their own practices or those already in practice choosing to obtain certification. Council is currently considering the introduction of a practice review process for non-audit members.

117 new members registered in 2019; 66 of them had applications accepted on September 17, 2019, the date of ICATT's establishment, to commemorate the commencement of the Institute's year-long celebration of its 50th Anniversary. 24 members who registered in 2018 attended the 2019 Annual General meeting to receive certificates.

	No. as at 31.12.18	New Members	Status updated	Delisted	Total as at 31.12.19
MNP	1124	117	(23)	(40)	1178
MPA	170	-	(8)	(10)	152
MP	71	-	35	-	106
MRO	40	-	2	(1)	41
MR	129	-	13	(2)	140
TOTAL	1534	117	19	(53)	1617

Membership statistics
as at 31 December, 2019



Composite photo of 2019 inductees

THE NEXT 50 – AIFAC 2019

Wendy Addison, the Whistle-blower for South Africa's largest corporate collapse, also known as 'South Africa's Enron,' joined the line-up of keynote speakers at the Institute of Chartered Accountants of Trinidad and Tobago's (ICATT) 2019 Annual International Finance & Accounting Conference (AIFAC). Featured at the Opening Session were Shane Ram and Robert Riley. The conference was held on Nov. 14 and 15 at the Hyatt Regency Hotel and Conference Centre in Port of Spain.

An official launch of the ICATT 2019 AIFAC was held on Sept. 17. Feature Speaker, Sen. the Hon. Robert Le Hunte, Minister of Public Utilities, at that time had urged chartered accountants to be "true professionals" and "watchdogs of business" to assist in the fight against white-collar crime and corruption in Trinidad and Tobago.

The conversation between Addison, CEO of SpeakOut SpeakUp Ltd and Pria Narinesingh, former President of ICATT, who acted as moderator, explored Addison's personal stories and experiences and provided insights for directors and leaders in business on the need for oversight in the areas of culture and compliance.

The agenda covered a number of topics including "The 4th Industrial Revolution," "Building & Sustaining Legacy Businesses," "The Future of Trade," "The Rise of the Millennials," "What the Future Holds for Women in Business". It introduced new features such as "The Great Woodford Square Debate and "The Soapbox" which explored issues presented by social activists.

The presentations were facilitated by various dynamic international, regional and local representatives of professional accountancy organisations both local and international and captains of industry.

ICATT SPONSORS ACCA 20th ANNIVERSARY CELEBRATIONS

In September of 2019, ACCA celebrated the 20th anniversary of the establishment of the Trinidad and Tobago Office. ICATT contributed as a Silver Sponsor to the celebrations to which ACCA stakeholders from across the region were invited. ACCA CEO, Helen Brand, and a team of ACCA officials attended the event and met with members of Council.

BICA GETS ICATT SUPPORT

The Islands of the Bahamas suffered from the passing of Hurricane Dorian which was reported to be the strongest hurricane on record to have hit the Bahamas — and one of the strongest Atlantic hurricanes ever. In September the storm caused extensive damage and in response, the Council of ICATT approved a contribution of USD5,000 to the Bahamas Institute of Chartered Accountants (BICA) to assist in bring relief to members and their families affected by the storm.

CPD SEMINARS 2019

For the 2019 report period ICATT hosted twelve CPD events. The 1st Quarter featured the annual Audit Practice Monitoring update facilitated by Faizal Ali in January, a seminar entitled Business Planning for Entrepreneurial Accounts in February and in March, ICATT hosted the Central Bank to present a one-day programme to explore Changes to AML Guidelines at the Arthur Lok Jack, School of Business, Mt Hope.

During the 2nd Quarter, the SMP Sub-Committee of Council in April presented: International Standards on Auditing – Back to Basics 1 featuring a revision of ISAs 200 – 265. The seminar was the first of two, two-day seminars in a series especially designed for new auditors and those who needed a refresher.

ICATT undertook a review programme in April on the topic of the implementation of IFRS 9 for officers of the Ministry of Labour who have oversight of credit unions. The Institute also facilitated a session in May on IFRS 9 for credit union finance personnel on the sister-isle of Tobago in collaboration with the Division of Finance of the THA.

The Secretariat hosted two events: The March Induction Ceremony for new members held in conjunction with the AGM and the April Recognition Ceremony in collaboration with the ACCA. In June, ICATT's Tax Committee hosted a seminar: "The Board of Inland Revenue Tax Audit and the Taxpayer - Audit, Objection & Tax Appeal Process" in two locations in Trinidad and Tobago.

The 3rd Quarter programmes focussed on two programmes hosted by ICATT's Small & Medium Sized Practitioners Committee:

CPD ACTIVITY 2019

	Amt.	Comments
Total Membership	1617	As at December 31st 2019
Total declared both online and manually	622	Online - 511 Manually - 111
Total members not required to declare	298	MR - 140 MRO - 41 New Members - 117
Total Outstanding	697	

"The International Standards on Auditing – Back to Basics 2; ISA 260 to 402," which was a continuation of "Back to Basics 1" held earlier in the year, and a seminar: "Corporate Law and Secretarial Practice".

Facilitated by the ICATT Professional Accountants in Business (PAIB) Committee, a Business Forum and professional networking event titled "Artificial Intelligence – the Future of Accounting" was also held in July. The annual 2-day IFRS/ISA seminar continues to attract the largest participation among members as 251 members, non-members and students attended. Overall, 1,063 members attended CPD seminars and the annual conference.

Member compliance with declarations of CPD activity as required under the rules have shown some improvement over 2018 when the requirement was formalised.

Conclusion

In 2019 the operations of the Secretariat were aligned to the Strategic Initiatives (SIs) of the Council and the CEO rolled out the SIs to all committees so that committee activity could flow from these. The Secretariat's administration support made for smoother operations of the Licensing Committee to achieve largely timely approvals and renewals of applications. In conjunction with the licensing process, the Secretariat administered 219 CPD reviews such that compliance has improved among practicing members. As a result of a 50th anniversary campaign, new membership increased to 117 (over 104 2018).

The Audit Monitoring process managed by the Corporate Secretariat continues to operate smoothly with timely communication to members reviewed.

The streamlining of committee secretarial support and the introduction of video conferencing facilities have improved support of the committees. Compliance with the online CPD declaration process has grown to achieve 86% in 2019 over a 78% response in 2018.

The Secretariat continues to respond to student, member (and non-member) queries and provide service and guidance to members and committees on the provisions of the rules; gaps and potential improvements to the wording of the rules and supporting forms are being noted to support recommendations to Council for consideration of revisions at an EGM.

Organisation changes at the Secretariat: the outsourcing of certain services, process revisions and changes to the staff complement have resulted in increased efficiencies, lower staff costs, greater revenue generation and reduced operating expenses. As a result, the Institute was able to achieve a healthy surplus.

ICATT COUNCIL

2019 - 2020



Stacy-Ann Golding
ICATT President, 2017-2019
CA, BSc., FCCA



Denise Chinpire-O'Reilly
Vice-President
CA, FCCA



Dwayne Rodriguez-Seijas
CA, FCCA



Derek Mohammed
CA, FCMA, CGMA



Anthony P. Pierre
CA, FCCA, CFC



Dinesh Bhola
CA, FCCA, CIA



Krishna Boodhai
CA, FCCA, ACII, FLMI



Nicole Joseph
CA, FCCA



Dianne A. Mano
CA, FCCA, LLB (Hons), LEC, ACAMS



Kerry Mohammed
CA, BSc (Hons), FCCA



Vijay Parabdeen
CA, CFA, FCCA



Adrienne D'Arcy
CA, FCCA



COMMITTEE REPORTS



AUDITING & ACCOUNTING STANDARDS COMMITTEE

Name of Committee	Auditing & Accounting Standards
Committee Mandate	The purpose of the Auditing and Accounting Standards Committee is to improve the standards of accounting and financial reporting in Trinidad and Tobago in accordance with the International Accounting Standards (IAS)
Members:	<div> Dwayne Rodriguez-Seijas – Chair Renee-Lisa Phillip Daniel Bissoondial Taryn Salazar </div> <div> Adrienne D’Arcy – Vice Chair Marissa Quashie Desmond Dial Giles Leung </div> <div>Rishi Motilal</div>
Chairman’s Overview	<p>I would like to thank the members of my Committee for their attendance and participation throughout the last year. We have met regularly as a committee and also engaged with several stakeholders on behalf of ICATT. Highlights of the last year include the following:</p> <p>The IFRS training session held in September 2019 was well attended and delivered relevant content at a high level.</p> <p>The AASC has been represented on the IFRS 17 Steering Committee formed by the Central Bank of Trinidad & Tobago (CBTT) along with representatives from the Association of Trinidad and Tobago Insurance Companies (ATTIC) and the CAA. The Committee met 3 times during the last year. We have also continued to engage with the CBTT and ATTIC regarding the implications of the impending Insurance Act.</p> <p>The AASC has worked with the CBTT, FIU and TTSE on the amended AML/CFT reporting template which was finalized during the year.</p>
Summary of Activities	<p>The Auditing and Accounting Standards Committee held ten (10) meetings during the 2019/2020 term. The Committee followed through on a number of activities started in the previous term. This included the revision of guidelines used by members:</p> <p>A sub-committee was formed to work with the regulatory body on a revised AML Reporting Template. A final draft was submitted, received regulatory approval in October 2019 and was subsequently approved by Council in December 2019.</p> <p>The papers on Provisioning for Sovereign Debt and the Draft paper on Audit Reports ISA 700; 701; 705; 706 were also submitted to Council and received approval.</p> <p>The Committee discussed the Institute’s current definition of a Public Interest Entity (PIE) with a view to amending with respect to IFRS for SMEs. A sub-committee was formed to work with the Central Bank of Trinidad & Tobago in preparation for the implementation of FATCA.</p> <p>In 2019 several Continuous Professional Development (CPD) programmes were facilitated by the Auditing & Accounting Committee. These included training for non-auditing staff of Co-operative Development Division and IFRS 9 training for credit union staff. Other CPDs hosted were:</p> <ul style="list-style-type: none"> • IFRS 9, 15, 16 -Theory & Practical Workshop • SMP International Standards on Auditing – Back to Basics <p>All workshops were well attended.</p>

DISCIPLINARY PROCEEDINGS PANEL AND APPEALS COMMITTEE

Council shall appoint to the Disciplinary Proceedings Panel and to the Appeals Panel such members and non-members deemed fit and proper to serve on:

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

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

The Disciplinary Proceedings Panel and the Appeals Panel shall comprise not more than 30 Members and 6 non-accountants, 6 of whom shall be attorneys-at-law. Appointment to the respective Panels 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 Committee

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 to provide a machinery for the correction of error.

DISCIPLINARY PROCEEDINGS PANEL AND APPEALS COMMITTEE

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
1. Chair – Nigel Irish 2. Vice Chair - Junior Frederick	3. Chair - Vacant 4. Vice Chair – Raymond Crichton (Non-Accountant)	5. Chair – Ret. Mme, Justice Annestine Sealey (Non-Accountant) 6. Vice Chair – Steve Waldron (Attorney-at-Law)

Non-ICATT member – no more than 6 members

○ Attorney-at-law

1. Barrie Attzs
2. Dawn Seepersad
3. Colleen Murray
4. Natasha Ashby
5. Jo-Anne Julien

○ Non-Accountant no more than 6 members

1. Martin De Gannes
2. Ulric Miller
3. Ravi Suryadevara
4. Nigel Baptiste

○ ICATT Members

1. Leslie Nelson
2. Savatry Lopez
3. Binode Bajnath
4. Carl Sooko
5. Shiva Manraj
6. Donna Jack
7. Pamela Seesahai
8. Rajesh Rajumarsingh
9. Varesha Besai
10. Nigel Romano

(Ex officio Member - Council member Dianne Mano)

Name of Committee	INVESTIGATIONS TRIBUNALS
Committee's Mandate	<p>The functions of an Investigation Tribunal shall be:</p> <p>a) to investigate suspected or alleged acts of improper or unprofessional conduct;</p> <p>b) to get clarification as to the suspected or alleged act of improper or unprofessional conduct; and</p> <p>c) to ensure that the suspected or alleged act of improper or unprofessional conduct can be properly supported, with a view to considering and deciding whether there is sufficient merit in a complaint or suspected act of improper or unprofessional conduct to warrant the matter being referred to a Disciplinary Tribunal.</p>
Summary of Activities	<p>For the year 2019, the Investigations Tribunals have been working assiduously on the matters referred to the committee. One (1) new complaints was received during the year 2019. Tribunals continue to investigate the five (5) complaints referred in 2018, and during the year two complaints were closed.</p>

Currently there are no cases before the Disciplinary Tribunals or Appeals Committee.

LICENSING COMMITTEE REPORT

Name of Committee	LICENSING COMMITTEE (LC)
Committee's Mandate	<p>The responsibilities of this Committee are as follows:</p> <p>a) considering whether to grant, renew, amend or cancel Practising and Auditing Certificates issued by the Institute;</p> <p>b) overseeing the Institute's Practice Monitoring Program; and</p> <p>c) reviewing and taking appropriate action in respect of each monitoring report.</p>
Members	<p>Nola Drayton-Smith – Chair Ingrid Lashley – Vice Chair</p> <p>Anne-Marie James Melissa Mano</p> <p>Edmund Phillips Howard Dottin</p> <p>Richard Look Kin Avyann Ferguson-Awai</p> <p>(Ex Officio Member - Council Member Denise Chinpire O'Reilly)</p> <p>The non-accountants on the Committee were M. Mano, R. Look Kin and A. Ferguson-Awai.</p>
Chairman's Overview	<p>I am pleased to report our satisfaction with the improvements in compliance by members in practice with the undertaking of professional indemnity insurance (PII) and business continuity agreements. With respect to audit monitoring, the efforts of the Committee to hold meetings with members who were unsuccessful after several monitoring reviews appear to be bearing fruit. In 2019, 13 firms achieved satisfactory reports when compared to 11 in 2018. The number of reports with a limited number of serious deficiencies in 2019 was 4, compared to 6 in the previous year. While in 2018, the Committee considered 183 applications, there were 219 made in 2019. There were 19 more practising and 15 auditing applicants approved in 2019.</p>
Summary of Activities	<p>The Licensing Committee has been working diligently to review the Practice Monitoring Reports.</p> <p>The Committee held eight (8) meetings in the year 2019. Twenty (20) Firms were monitored. Seven (7) meetings were held with members to discuss the outcomes of the audit monitoring visit.</p> <p>Throughout 2019 several Continuous Professional Education (CPE) program were held for practising members. The aim of the sessions was 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. The Committee continues to work with the Secretariat to host mandatory workshop sessions for practising members to improve the quality of audits being done.</p> <p>The Committee considered 219 applications; 93 practising and 126 auditing. 60 practising and 118 auditing renewals applications were considered. 41 new certificates were issued; 33 were practising applications and 8 were auditing applications.</p>

AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO 1 JANUARY 2009 TO 31 DECEMBER 2019

	First or routine visits	Follow-up visits	Total visits
Satisfactory	34	39	73
Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	9	30	39
Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	54	32	86
Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues	1	2	3
Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues	20	24	44
TOTAL	118	127	245

Year of visit	Total reports	First or routine visit	Second visit (first follow-up)	Third visit (second follow-up)	Fourth visit (third follow-up)	Fifth visit (fourth follow-up)
2019	20	10	1	2	3	4
2018	20	11	3	3	3	0

AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO 1 JANUARY 2019 TO 31 DECEMBER 2019

	First or routine visit	Second Visit (first follow-up)	Third visit (second follow-up)	Fourth visit (third follow-up)	Fifth visit (fourth follow-up)	Total Visits
Satisfactory	8	0	1	2	2	13
Unsatisfactory outcome – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	1	0	1	1	1	4
Unsatisfactory outcome – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	1	1	0	0	1	3
Unsatisfactory outcome – Satisfactory compliance with auditing standards but serious independence issues	0	0	0	0	0	0
Unsatisfactory outcome – Unsatisfactory compliance with auditing standards and serious independence and other issues	0	0	0	0	0	0
TOTAL	10	1	2	3	4	20

MEMBERS & STUDENTS RELATIONS COMMITTEE

Name of Committee	Members & Students Relations
Committee Mandate	The purpose of the Members and Students Relations Committee is to capture members' and students' interest and get them more involved in the Institute. To encourage networking opportunities with other accountants, business communities and Government to raise ICATT's profile. To develop CPD programmes for all members and to encourage the expansion of our membership base.
Members	<div>Derek Mohammed, Chair Kerry Mohammed, Vice Chair</div> <div> <div>Lucyann Henry</div> <div>Karen Doolarchan</div> <div>Jagdesb Parey</div> <div>Kimberly Romain</div> </div> <div> <div>Venita Ramlal</div> <div>Ravi Dass</div> <div>Sean Mc Millan</div> <div>Andrea Borneo-Ragoo</div> </div> <div>Mark Superville</div>
Chairman's Overview	The Members and Students Committee had a successful 2019/2020 term. As Chairman, after serving a decade in this role, I would like to extend heartfelt thanks to the Committee members for their unwavering service; the Secretariat and ICATT's CEO and Council for their support and endorsement in the respective initiatives which enabled the committee to achieve its mandate. The Committee, with the support of the Secretariat, have some very exciting new initiatives being developed for the 2020/21 term. These are expected to deepen benefits and engagement with members, existing and potential. Close to my heart is the launch of the under 40's networking event which took place on February 7, 2020. This was an over-subscribed event, which shows a lot of promise for the engagement of the next generation of accounting professionals.
Summary of Activities	<p>The Members & Student Relations Committee held seven (7) meetings during the term 2019/2020.</p> <p>The Committee maintained its role with the planning of events and initiatives geared towards the promotion of membership and students' engagements.</p> <p>The Committee spearheaded the successful 2019 edition of the Institute's Annual International Finance and Accounting Conference at the Hyatt Regency Hotel & Conference Centre in Port-of-Spain on November 14th and 15th, with 500 registered participants attending. In celebration of ICATT's 50th Anniversary, the committee thought it fit to title the Conference: "The Next 50" whereby we look to the future, anticipate the business, IT, lifestyle and global issues that will shape the next 50 years. Reviews on the event were positive for the most part, however, as plans on the 2020 edition begin, the Committee is to address feedback on issues ranging from inadequate parking facilities to service gaps at the venue.</p> <p>Another successful initiative of the Committee was the Casual Fridays for ICATT Under 40s. This is an event geared towards the engagement of the younger members which allowed them the opportunity to network with their peers and have a positive ICATT experience. The event is to be a staple on the calendar.</p> <p>Due to the Secretariat's heavy CPD schedule in 2019, the Ethics Seminar was rescheduled to 2020 along with several other initiatives of the Committee, including a workshop for NGOs and a career fair.</p>

PROFESSIONAL ACCOUNTANTS IN BUSINESS COMMITTEE

Name of Committee	Professional Accountants in Business
Committee Mandate	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.
Members	<div> Krishna Boodhai, Chair Vijay Parabdeen, Vice Chair </div> <div> Anisa Mohammed Michelle Newallo </div> <div> Keith André Mills Osben J Cuffie </div> <div> Rishi Motilal Sheree Welch </div> <div> Wayne Diaz Bernadette Sammy Dawn Hackett </div>
Chairman's Overview	<p>The Committee remains convinced of the need to expand the network of accountants - especially the senior finance professionals in Trinidad & Tobago. The events hosted by the Committee thus far have allowed an finance professionals an opportunity to expand their network</p> <p>We were challenged in firming up a date for our next speaker due to his hectic travel schedule. The speaker has indicated his availability in mid-April - thus the next meeting will be themed "Conversations with Terry"</p> <p>Many thanks to the members of the Committee and Council for the opportunity to serve for the current year .</p>
Summary of Activities	<p>The Professional Accountants in Business Committee held eight (8) meetings during the 2019/2020 term.</p> <p>On the evening of July 3rd, 2019 the Institute of Chartered Accountants of Trinidad & Tobago (ICATT) hosted a Networking and Cocktail event titled, "Artificial Intelligence... The Future of Accounting" with featured speakers, Mr. Leslie Lee Fook of Incus Trinidad and Mr. Mariano Browne. The session's theme was focused on redefining accounting reporting going forward, The major objective of the session was to engage and motivate attendees while strengthening networking among finance professionals, including but not limited to CFO's, SMP's, and Council members.</p> <p>The Committee was also engaged in developing a schedule of proposed events for 2020, a membership survey and has planned one additional seminar in 2020.</p>



Council Members Vijay Parabdeen (left) and Adrienne D'Arcy with Corporate Secretary Tabia Holder at the PAIB Business Forum



(L-R) Vishnu Maharaj, Krishna Boodhai, Mariano Browne, Chris Lee Fook, Nigel Romano and Anthony Pierre chat on the KPMG rooftop following the Business Forum

SMALL AND MEDIUM PRACTITIONERS COMMITTEE

Name of Committee	Small & Medium Practitioners
Committee Mandate	The primary roles of the SMP Committee are to address issues affecting Small and Medium Practitioners, be champions for change, including exerting influence on other stakeholders and make recommendations to Council.
Members	<div> Dinesh Bhola – Chair Atiba Caddle Hyacinth Simms Jason Ricardo Ali Russell Murray Ram Ramsaran </div> <div> Kerry Mohammed – Vice Chair Nalini Suratsingh Lucyann Henry Christopher Ramjit Tosca James </div>
Chairman's Overview	During the 2019 year, we continued to embark upon projects aimed at improving audit quality, communications and engagement with our SMPs. Audit quality continues to be at the forefront of our agenda with the aim of continuously improving the results of our practice monitoring reviews. We believe that with a robust compliance framework in place, entities can shift focus to the more value creating aspects of their business.
Summary of Activities	<p>The Small and Medium Practitioners Committee held five (5) meetings during the term 2019/2020.</p> <p>The Committee hosted two successful CPDs in 2019. The first event focused on International Standards on Auditing: The Back to Basics Series which provided a refresher on auditing standards and theory. This spanned four days during April and May 2019. In keeping with our aim to diversify our content offering, our second session focused on Corporate Secretarial Law and Practice this was held in July 2019.</p> <p>In 2020, the committee will continue its Back to Basic Series, this time exploring the practical aspects of auditing through a Practical Audit Workshop which is carded for April and May 2020. We will also host a second session on Corporate Secretarial Law and Practice; the session will expand on the first.</p> <p>In September 2020, the Committee expects to complete and roll out a Peer Review Checklist to the membership.</p>



Participants at the seminar on Corporate Governance



Kerry Mohammed, Vice Chair of the SMP Committee thanks Haseeb Mohammed - Presenter at the Committee's seminar entitled Back to Basics

TAXATION COMMITTEE

Name of Committee	Taxation Committee
Committee Mandate	The Taxation Committee assists the general membership in developing expertise in taxation and related areas. The Tax Committee also seeks input from the membership to make representations and suggestions to the Ministry of Finance on ways to improve tax administration.
Members	<div> Nicole Joseph, Chair Shivanan Deopersad, Vice Chair </div> <div> Keith Robinson Rupert Gooding Michael Abraham Carl Sooko Suresh Cassie Sinanan Dass Yolande Marshall. Jo-Anne Mark Susan Ramsamooj Anil Avery Bridglal </div>
Chairman's Overview	With significant changes in the tax arena coming up in the form of e-tax and TTRA - amongst others - the Tax Committee's activities for the past year focussed on these critical matters, especially the impact of e-filing. We continued with the rolling out of CPD's requested by the members and also ensured that the tax website was continuously updated with literature on the budgets and other tax related issues. For the coming year we are looking at collaborations so as to make for more impactful tax recommendations. The following are some of the activities undertaken by our Committee over the last term.
Summary of Activities	<p>The Taxation Committee held five (5) meetings during the term 2019/2020.</p> <p>Highlight of Activities</p> <p>Board of Inland Revenue (BIR)– The Committee maintained an open channel of communication with the BIR including extending invitations to collaborate for tax training sessions. During the year, the Committee also discussed the opportunities for collaborations with other tax experts so that we could enhance training for members and to be current on tax developments in this digital world. With respect to the ongoing phased introduction of e-filing, the Committee wrote to the BIR to express some of its concerns and the resulting need for collaboration. The committee will continue to pursue this in the coming year.</p> <p>CPD Sessions 2019 - Two sessions on BIR Audit Objection and Tax Appeal Process were successfully hosted on June 11th & 25th 2019. Discussions continued on relevant topics for CPDs in the coming year.</p> <p>National Budget 2020 - The Committee responded to requests from the Ministry of Finance for proposals for the National Budget 2020. Subsequent to the reading of the budget, the tax Committee's, Vice-Chair, Shivanan Deopersad, represented ICATT on a post-budget panel with other esteemed panellists.</p> <p>ICATT Tax Committee Page – The Tax Committee's page on the ICATT website was updated with all the Firms Budget newsletters and with quarterly tax updates.</p> <p>Terms of Reference for Committee. The Committee undertook the updating of its Terms and Reference which was approved by Council.</p>



FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2019



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FINANCIAL STATEMENTS

STATEMENT OF COUNCIL'S RESPONSIBILITIES

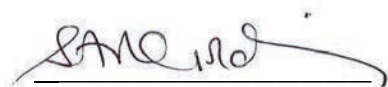
The Council of The Institute of Chartered Accountants of Trinidad and Tobago (The Council) is responsible for the following:

- 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, 2019, the Statements of Profit or Loss and Other Comprehensive Income, Changes in Funds and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information;
- Ensuring that the Institute keeps proper accounting records;
- Selecting appropriate accounting policies and applying them in a consistent manner;
- Implementing, monitoring and evaluating the system of internal control that assures security of the Institute's assets, detection/prevention of fraud and the achievement of the Institute's operational efficiencies;
- Ensuring that the system of internal control operated effectively during the reporting period;
- Producing reliable financial reporting that complies with laws and regulations, including the Companies Act and;
- Using reasonable and prudent judgement in the determination of estimates.

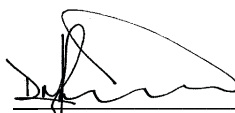
In preparing these audited financial statements, Council utilised the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs), as issued by the International Accounting Standards Board and adopted by The Institute of Chartered Accountants of Trinidad and Tobago.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

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

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

A handwritten signature in black ink, appearing to read 'Stacy - Ann Golding'.

STACY – ANN GOLDING
President
21 February, 2020

A handwritten signature in black ink, appearing to read 'Derek Mohammed'.

DEREK MOHAMMED
Council Member
21 February, 2020

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT



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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of The Institute of Chartered Accountants of Trinidad and Tobago (the Institute), which comprise the Statement of Financial Position as at 31 December, 2019, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Funds and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements present fairly, in all material respects, the financial position of The Institute of Chartered Accountants of Trinidad and Tobago as at 31 December, 2019, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

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

Responsibilities of Council for the Financial Statements

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

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

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

FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

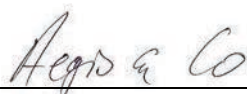


**To the Members of
The Institute of Chartered Accountants of Trinidad and Tobago**

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.

A handwritten signature in dark ink that reads 'Aegis & Co'.

Chartered Accountants
Port of Spain
Trinidad, West Indies
21 February, 2020

Aegis & Co. P.O. Box 1543, Port of Spain, Trinidad and Tobago, West Indies.

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FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

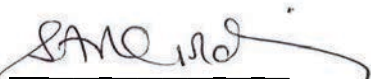
Statement of Financial Position
as at 31 December, 2019

	Notes	2019 \$	2018 \$
ASSETS			
Non-current Assets			
Property, plant and equipment	2	633,808	668,253
		<u>633,808</u>	<u>668,253</u>
Current Assets			
Cash and cash equivalents	3	4,403,343	3,205,171
Receivables and prepayments	4	651,458	405,033
Taxation refundable		5,797	3,357
Inventory		-	20,748
		<u>5,060,598</u>	<u>3,634,309</u>
Total Assets		<u><u>5,694,406</u></u>	<u><u>4,302,562</u></u>
LIABILITIES			
Capital and Reserves			
Accumulated fund		3,577,709	2,429,479
Benevolent fund	5	198,307	157,265
		<u>3,776,016</u>	<u>2,586,744</u>
Current Liabilities			
Trade and other payables	6	997,818	980,730
Taxation payable		895	288
Deferred income		919,677	734,800
		<u>1,918,390</u>	<u>1,715,818</u>
Total Liabilities		<u><u>5,694,406</u></u>	<u><u>4,302,562</u></u>

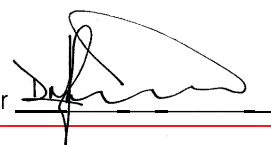
The accounting policies on pages 30 to 34 and the notes on pages 35 to 40 are an integral part of these financial statements.

On 21 February, 2020 the Council of The Institute of Chartered Accountants of Trinidad and Tobago authorised these financial statements for issue.

President



Council Member



FINANCIAL STATEMENTS

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Profit or Loss and Other Comprehensive Income
for the year ended 31 December, 2019

	Notes	2019 \$	2018 \$
REVENUE			
Members' subscriptions and fees	7	1,997,268	1,791,861
Students' subscriptions, fees and joint scheme income	8	1,088,360	1,229,094
Interest income		37,184	20,394
Other income	9	1,500,434	1,525,735
		<u>4,623,246</u>	<u>4,567,084</u>
EXPENSES			
Depreciation		(53,405)	(60,193)
Employees' salaries and benefits	10	(1,641,608)	(1,628,577)
Other expenses	11	(1,669,777)	(2,574,129)
		<u>(3,364,790)</u>	<u>(4,262,899)</u>
Profit before Taxation		1,258,456	304,185
Taxation charge	12	(35,052)	(28,118)
Profit after Taxation		1,223,404	276,067
Other Comprehensive Income		--	--
Total Comprehensive Income		<u><u>1,223,404</u></u>	<u><u>276,067</u></u>

The accounting policies on pages 30 to 34 and the notes on pages 35 to 40 are an integral part of these financial statements.

FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN FUNDS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Changes in Funds

For the year ended 31 December, 2019

	Accumulated Fund \$	Benevolent Fund \$	Total Fund \$
Year ended 31 December, 2018			
Balance at 1 January, 2018	2,153,412	172,265	2,325,677
Profit for the year 2018	276,067	--	276,067
Transfer from Benevolent Fund	--	(15,000)	(15,000)
Balance at 31 December, 2018	2,429,479	157,265	2,586,744
Year ended 31 December, 2019			
Balance at 1 January, 2019	2,429,479	157,265	2,586,744
Profit for the year 2019	1,223,404	--	1,223,404
Transfer from Benevolent Fund	--	(34,132)	(34,132)
Transfer to Benevolent Fund	(75,174)	75,174	--
Balance at 31 December, 2019	3,577,709	198,307	3,776,016

The accounting policies on pages 30 to 34 and the notes on pages 35 to 40 are an integral part of these financial statements.

FINANCIAL STATEMENTS

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

The Institute of Chartered Accountants of Trinidad and Tobago

Statement of Cash Flows for the year ended 31 December, 2019

	2019 \$	2018 \$
Cash Flows from Operating Activities		
Profit for the year after taxation	1,223,404	276,067
Adjustments for non-cash income and expenses:		
Depreciation of property, plant and equipment	53,405	60,193
Interest received	(37,184)	(20,394)
Loss on sale of equipment	--	10
	<u>1,239,625</u>	<u>315,876</u>
 Changes in Operating Assets and Liabilities		
(Increase) / decrease in receivables and prepayments	(248,865)	91,121
Decrease / (increase) in inventory	20,748	(20,748)
Increase in trade and other payables	17,695	167,608
Increase in deferred income	<u>184,877</u>	<u>59,231</u>
 Net Cash from Operating Activities	<u>1,214,080</u>	<u>613,088</u>
 Cash Flows from Investing Activities		
Purchase of equipment	(18,960)	(6,476)
Interest received	<u>37,184</u>	<u>20,394</u>
 Net Cash from Investing Activities	<u>18,224</u>	<u>13,918</u>
 Cash Flows from Financing Activities		
Payment from Benevolent Fund	<u>(34,132)</u>	<u>(15,000)</u>
 Net Cash used in Financing Activities	<u>(34,132)</u>	<u>(15,000)</u>
 Net Increase in cash and cash equivalents	1,198,172	612,006
Cash and cash equivalents at beginning of year	3,205,171	2,593,165
Exchange gains on cash and cash equivalents	<u>--</u>	<u>--</u>
 Cash and Cash Equivalents at End of Year (Note 3)	<u><u>4,403,343</u></u>	<u><u>3,205,171</u></u>

The accounting policies on pages 30 to 34 and the notes on pages 35 to 40 are an integral part of these financial statements.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

**Accounting Policies
for the year ended 31 December, 2019**

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

a) Basis of Preparation

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

b) Financial Instruments

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

c) Use of Estimates

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

d) Property, Plant and Equipment

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

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2019 (continued)

d) Property, Plant and Equipment (continued)

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

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

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

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

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

e) Trade Receivables

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

f) Cash and Cash Equivalents

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

g) Accounts Payable

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

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2019 (continued)

h) Deferred Income

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

i) Provisions

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

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

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

j) Foreign Currency Translation

a) Functional and Presentation Currency

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

b) Transactions and Balances

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

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

Accounting Policies for the year ended 31 December, 2019 (continued)

k) Pensions

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

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

l) Revenue Recognition

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

Subscription income

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

Interest Income

Interest income is recognised on the accrual basis.

Seminar and Event Income

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

m) Taxation

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

As a Body incorporated under an Act of Parliament, ICATT is exempt from Corporation Tax and Business Levy on revenues earned from membership dues and subscription fees. The Body is liable to Green Fund Levy on all revenue streams and Business Levy on revenue streams outside of those expressly exempt under legislative provisions.

FINANCIAL STATEMENTS

ACCOUNTING POLICIES

The Institute of Chartered Accountants of Trinidad and Tobago

**Accounting Policies (continued)
for the year ended 31 December, 2019 (continued)**

n) Deferred Income Taxes

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

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

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

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements

for the year ended 31 December 2019

1 Incorporation and Activities

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

2. Property, Plant and Equipment

	Office Premises \$	Office Equipment \$	Computer Equipment \$	Furniture Fixtures and Fittings \$	Total \$
Cost					
1 January, 2018	92,383	209,477	397,549	256,041	1,555,450
Additions	--	6,476	--	--	6,476
Disposals	--	(2,440)	--	--	(2,440)
31 December 2018	692,383	213,513	397,549	256,041	1,559,486
Accumulated Depreciation					
1 January, 2018	196,272	145,671	325,690	165,837	833,470
Annual depreciation	13,848	13,375	23,950	9,050	60,193
Less: accumulated depreciation on assets disposed of	--	(2,430)	--	--	(2,430)
31 December 2018	210,120	156,616	349,640	174,887	891,233
Carrying Amount					
31 December 2018	482,263	56,897	47,909	81,154	668,253
Cost					
1 January, 2019	692,383	213,513	397,549	256,041	1,559,486
Additions	--	5,200	13,760	--	18,960
31 December 2019	692,383	218,713	411,309	256,041	1,578,446
Accumulated Depreciation					
1 January, 2019	210,120	156,616	349,640	174,887	891,233
Annual depreciation	13,848	11,553	19,886	8,118	53,405
31 December 2019	223,968	168,169	369,526	183,005	944,638
Carrying Amount					
31 December 2019	468,415	50,544	41,783	73,036	633,808

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements

for the year ended 31 December, 2019 (continued)

3	Cash and Cash Equivalents	2019 \$	2018 \$
	Income fund	2,506,064	1,668,745
	Cash at bank	1,791,307	1,430,129
	Savings accounts	104,377	104,297
	Cash in hand	<u>1,595</u>	<u>2,000</u>
		<u>4,403,343</u>	<u>3,205,171</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 0.9% (2018: 0.94%).

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

	2019 \$	2018 \$
USD Income and Growth Fund	<u>46,715</u>	<u>42,425</u>

4	Receivables and Prepayments	2019 \$	2018 \$
	Receivables	420,444	329,337
	Prepayments	218,194	62,876
	VAT refund	<u>12,820</u>	<u>12,820</u>
		<u>651,458</u>	<u>405,033</u>

As at 31 December 2019, Trade Receivables of \$420,444 (2018: \$329,337) were fully performing.

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

The ageing analysis of Receivables is as follows:

	Total	Neither past due nor impaired	Past due but not impaired		
			30-60 days	60-90 days	>90 days
	\$	\$	\$	\$	\$
2019	420,444	73,795	149,025	71,721	125,903
2018	329,337	51,557	205,856	30,432	41,492

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements

for the year ended 31 December, 2019 (continued)

5 Benevolent Fund	2019	2018
	\$	\$
Balance at end of Year	<u>198,307</u>	<u>157,265</u>

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

6 Trade and Other Payables	2019	2018
	\$	\$
Accrued liabilities	718,948	637,442
VAT payable	253,354	265,167
Trade payables	<u>25,516</u>	<u>78,121</u>
	<u>997,818</u>	<u>980,730</u>

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

7 Members' Subscriptions and Fees	2019	2018
	\$	\$
Members not in practice	853,578	855,755
Members in practice - audit	700,520	701,148
Members in practice - non-audit	294,350	97,250
Members resident overseas	17,160	18,000
Retired members	1,760	--
Firm registration	106,500	99,000
Application fees	<u>23,400</u>	<u>20,708</u>
	<u>1,997,268</u>	<u>1,791,861</u>

8 Students' Subscriptions, Fees and Joint Scheme Income	2019	2018
	\$	\$
Subscriptions and fees	970,986	1,064,784
Joint scheme income subvention	<u>117,374</u>	<u>164,310</u>
	<u>1,088,360</u>	<u>1,229,094</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements
for the year ended 31 December, 2019 (continued)

9	Other Income	2019 \$	2018 \$
	Profit from seminars and other events	1,534,391	1,484,527
	Miscellaneous	(23,315)	21,671
	(Loss)/Profit from sale of publications	<u>(10,642)</u>	<u>19,537</u>
		<u>1,500,434</u>	<u>1,525,735</u>
10	Employees' Salaries and Benefits	2019 \$	2018 \$
	Salaries	1,466,167	1,444,407
	Employer's pension contributions and NIS	165,432	163,446
	Employer's medical plan contributions	10,009	17,660
	Staff learning and development	<u>--</u>	<u>3,064</u>
		<u>1,641,608</u>	<u>1,628,577</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements
for the year ended 31 December, 2019 (continued)

11	Other Expenses	2019 \$	2018 \$
	Consultancy	634,893	565,762
	Practice monitoring	313,468	374,155
	Occupancy	214,591	234,037
	Subscription - ICAC	162,906	158,635
	Travel	145,701	119,930
	IT maintenance	128,389	131,079
	Bank charges	107,650	97,388
	Public relations	94,853	49,861
	Telephone	89,433	84,363
	Repairs and maintenance	56,472	61,300
	Insurance	42,839	62,001
	Postage and printing	37,987	42,202
	Council / committee meetings	36,055	77,420
	Subscription - IFAC	34,877	35,934
	Annual General Meeting	32,249	49,537
	Audit fees	31,500	32,250
	Sponsorship	25,000	--
	Stationery and office supplies	23,715	23,242
	Local subscriptions	16,722	6,166
	Security	7,451	10,190
	End of year function	5,015	5,880
	Transportation	4,022	3,470
	Groceries	2,464	17,142
	Loss on disposal of fixed assets	--	10
	Legal fees	(578,475)	332,175
		<u>1,669,777</u>	<u>2,574,129</u>

FINANCIAL STATEMENTS

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Trinidad and Tobago Dollars)

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements for the year ended 31 December, 2019 (continued)

12 Taxation	2019 \$	2018 \$
The taxation charge comprised the following:		
Business Levy	16,093	9,873
Green Fund Levy	<u>18,959</u>	<u>18,245</u>
	<u>35,052</u>	<u>28,118</u>

13 Contingent Liabilities – Litigation

As at 31 December, 2019, there were certain legal proceedings outstanding against the Institute. No provision has been made as professional advice indicates that it is unlikely that any significant loss will arise, or that it is premature at this stage of the action to determine the eventuality. These are, however, recognised as contingent liabilities and are continually reassessed based on developments in the proceedings. Should circumstances change and the likelihood of loss increase, provisions will be established once it is practicable to do so.

14 Related-party Transactions

Key Management Compensation

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

	2019 \$	2018 \$
Total Key Management Compensation	<u>492,480</u>	<u>469,200</u>

15 Subsequent Events

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



OUR MEMBERSHIP AS AT 31 DECEMBER 2019



MEMBERS IN PUBLIC PRACTICE (MP - AUDIT)

712	AHLOY, Paul	1145	KHAN, Kazim	1470	REGOBERT, Indira
516	AHMAD, Hakeem	1130	LAKHAN, Jagdesh	629	RICHARDS-LAWRENCE, Nicole
698	ALEXANDER, Errol Augustus	1487	LALBIRSINGH, Ishanand	820	ROCHESTER, Walter
345	ALI, Hanif	863	LALSINGH, Nicole	1204	RODRIGUEZ-SEIJAS, Dwayne
1015	ALI, Imtiaz	29	LEE KIM, Michael	1514	ROMAIN, Kimberly
1704	ALI, Jason	325	LEE LOY, Angela	86	SEEOBIN, Krishna (HONORARY)
1	ALI, Mumtaz	961	LEE TANG, Johnson	1338	SENIKE, Roshni
1131	ALI, Riaz	789	LESLIE, Ramcharitar	1063	SHARMA, Satyanan
756	ALI, Shahamad	984	LEUNG, Giles Walter	881	SHARMA-MAHARAJ, Avesha
641	ALLEYNE, Robert	644	MAHABIR-SINGH, Mohan	1876	SIEURAJ, Tamara
244	AMBROSE, Leonardo	1952	MAHARAJ, Ravi	1966	SIEUSANKAR, Kevon
451	ANDERSON, Almida	769	MAHARAJ, Rudranand	588	SIEW, Vijay
1146	ARJUNE, Pravin	956	MAHARAJ, Steve	464	SIMMS, Hyacinth
899	ARUMUGADASAN, Nalika	140	MAHARAJ, Vishnu	982	SINGH, Bhesham
1340	AZIZ-MOHAMMED, Fatima	1388	MAHARAJH, Karuna	1612	SINGH, Kavita
618	BABOOLAL, Roshan	1664	MANGROO, Gayatri Priya	1678	SINGH-PERSAUD, Aruni
1454	BACHOO, Indira	1371	MANGROO, Satyam Glen	369	SMART-COOPER, Allyson
1189	BAPTISTE, Vernon	864	MOHAMMED, Derek	999	SOBRANSINGH, Glenn
939	BELMONTE, Addie	660	MOHAMMED, Haseeb	1611	SOOKDEO, Deochan
593	BHARATH, Claude	684	MOHAMMED, Kamaral	714	SOOKRAM, Dushyant
1333	BHOLA, Dinesh	1393	MOHAMMED, Kerry	962	SUBNAIK-DAVID, Rena
1312	BHOLA, Robby	865	MOHAMMED, Shazad	958	SUPERVILLE, Mark Kevin
1419	BISSOONDIAL, Daniel	792	MOHAMMED, Yasmin	898	THOMPSON, Ruthven
1162	BOB-GOPEE RAMPERSAD, Shivantee	277	MONTANO, Danny	726	TOM, Andrew
1776	BONEO, Maureen	139	MONTGOMERY, David	207	TOPPIN, Patrick
1156	BRIDGEMOHANSINGH, Hadyn	852	MOODOO, Roy Carlos	1248	WALCOTT-GRAPPIE, Daryl
900	BRIDGLAL, Anil	630	MOONOO, Tara Bhagwandaye		
365	BROWNE, Mariano	1522	MOONSAMMY, Sunil		
577	BUDHU, Surindranath	1044	MUNGALSINGH, Avind		
1147	CADDLE, Atiba	367	MURRAY, Russell		
719	CAMACHO, Craig Martin	181	MUSAI, Vishnu		
372	CHADEE, Ritchie	2152	MUSTAPHA, Damian Shazard		
1539	CHEE CHOW, Kerry Lee	1161	NAIPAUL-GOPEE, Shelley		
6	CHOW, Leo	997	NARINESINGH, Pria		
2266	CLARKE, Steve	1562	NUNES, Ryan		
882	COOK, Esther	1112	PANCHOO, Nigel		
1087	D'ARCY, Adrienne	1387	PARDASSIE, Pooran		
1645	DASS, Ravi	1496	PAUL, Krystal		
759	DASS, Sinanan	334	PERSAD, Herman		
477	DHANESSAR, Winston	671	PHILIP, Renee-Lisa		
775	DOOKIESINGH, Krishna	570	PIERRE, Anthony		
990	DOUGLAS, Denise	1414	QUASHIE, Marissa		
1337	FELIX-CHEVALIER, Kerry-Ann	1564	RAHAMAN, Ramona		
258	FLETCHER, Brian	1796	RAJARAM, Mohini		
677	GITTENS, Peter	190	RAMDASS, Ramnarine		
1174	GOLDING, Stacy-Ann	1020	RAMDASS, Vidya		
1990	GOORAHOO, Deera	782	RAMIREZ, Sean		
849	GOPEE, Rendra	1665	RAMJIT, Christopher		
861	GRIFFITH, Sheldon	833	RAMKISSOON, Rajin		
1411	GUISCHARD, Vernetta	1099	RAMKISSOON, Rishi		
1077	HARDYAL, Marisa	623	RAMKISSOONSINGH, Deoraj		
1978	HARRIS, Makedah	827	RAMLAKHAN, Steve		
1378	HORNBY, Christopher	1180	RAMNANAN, Marsha		
669	HOSEIN, Dr. Shaffick	465	RAMNARINE, Madan		
1527	HOSEIN, Felicia	1607	RAMNATH, Mohan		
356	JACK, Shirley	888	RAMOUTAR, Krishna		
1339	JAGGESSAR, Russel	632	RAMOUTAR, Larry		
1791	JOHN-ROOPNARINE, Lynette	1238	RAMOUTAR, Wendell		
1559	JOHNSON, Neal	1023	RAMPERSAD, Dean		
2265	JOHNSON-HAYNES, Carol	1046	RAMPERSAD, Dianne		
1007	JOKHOO, Dinesh	2040	RAMSARAN, Ram		
556	JOSEPH-CADDLE, Veronica Debbie	1546	RANJITSINGH, Nevash		

MEMBERS IN PUBLIC PRACTICE (MP - NON - AUDIT)

1648	ADAMS-SHAND, Adele	1436	HOSEIN, Deokie	1475	RAJKUMAR, Singh Vishal
1608	ADIMOOLAH, Andre	762	HOSEIN, Fazir	1208	RAJKUMAR, Vishwani
964	ALI, Jenifer	1259	HUSSAIN, Saleem	1443	RAMADHAR, Peter
959	ALI, Omardeen Karen	1949	JALSA, Lauren	1628	RAMBERANSINGH, Annadale
765	ALMANDOZ, Rachael	1148	JESSOP, Garnet	294	RAMBHAJAN, Sieunarine
1732	BACHEW, Kanhai	922	JOSEPH, Nicole	662	RAMDASS, Deodath
1255	BALIRAM, Judith	2009	JOSEPH-RICHARDSON, Joan	281	RAMPERSAD, Ramdath
1888	BAPTISTE, Jessel	837	LEARMONT, Ashworth	810	RAMPERSAD, Rikhi
1964	BEHARRYLALL, Ramesh	1179	LEE POY, Curtis	1724	RAMSAMOOJ, Parbatee
1869	BHIMSINGH, Chandardath	1042	LEONCE, Kevin	1913	RAMSARAN, Tasha
1097	BISRAM, Vanessa Leena	1912	LUTCHMAN, Natasha	1175	REIS, Robert
1529	BOODHRAM, David	1435	MAHARAJ, Narendra	2110	RENAUD-DE SILVER, Jiselle
310	BOODOOSINGH, Vishnu	1673	MAHARAJ, Sindy	797	ROACH, Richard
512	BYNOE, Mervyn	1270	MATHURA, Gerard	1972	ROBLEY, Kendell
1681	CHAITOO, Kiswah	728	MATTHEW, Nigel	1384	ROGERS, Geeta
175	CHANG, Dave	2062	MC CARTHY, Angel	513	ROMANO, Nigel
1306	COKER, Curlande	2088	MC DONALD-JOSEPH, Sherry Ann	1194	SALANDY, Andy
1616	CUMMINGS, Jason	1710	MOHAMMED, Jenelle	1045	SEENATH, Arun
1068	CUMMINGS, Learie	989	MOHAMMED-MARAJ, Nazreen	828	SEESAHAJ, Pamela
1961	DANIEL, Maria	1861	MOHAMMED, Zahrah	1679	SHAH, Donnie Nicky
574	DAVIS, Judith	2014	MOHAN-BALROOP, Sidhi	806	SIEUNARINE-RAMPERSAD, Sieuraj
250	DE FREITAS, Keith	1560	MUNGAL, Siewrajee	918	SINGH, Maltie
2279	DE SOUZA, Ian	2165	MUNGAL, Varune	1636	SINGH, Roger
927	DIAZ, Wayne	1524	MUNGAL, Vinod	482	SOO PING CHOW, Colin
1409	DINANATH, Rishi	542	MUNRO, Christopher	1476	SOOKO, Carl
1028	DIXON, Jill	695	NARINE-BANHAM, Rhea	1034	SOOKRAM, David
1922	DOODLAL, Prakash	1831	NARINESINGH, Ria	1976	SOUAMARE, Debra
2030	EDOO, Nazir	1784	NELSON, Brendon	1509	SWAMBER, Rodney
387	EDWARDS, Joel	1149	NELSON, Leslie	1173	TAYLOR, Oscar
2080	EDWARDS, Ted	871	NOEL, Franklyn	1309	THOMPSON, Richard
1741	FELMINE, Karon Ayanna	903	OMARDEEN, Sohaila	1863	TRUJILLO, Small Reina
1667	FORDE, Kareem	704	OUTAR, Rabindra	1336	WALLACE-SHANKLIN, Carmela
689	GOMEZ, Trevor Nicholas	1359	PARMESAR, Winston	1136	WELCH, Sheree
1605	HARRICHARAN, Jilian	1937	PARRIS, Derek	1874	WILLIAMS, Lynden
1172	HEERAMAN, Tabitha	2100	PERSAUD, Darindra	761	WOODCOCK, Nigel
1250	HENRY, Lucyann	1922	PRAKASH, Doodlal	1923	YIP NGOW-RAMOUTAR, Venisa
1135	HOLDER, Annabelle	638	RAGOONATH, Kenrick		

MEMBERS NOT IN PRACTICE

1995	ABDOOL, Naaim	1683	ANTOINE, Keith	1481	BERKELEY, Jason
1092	ABDOOL, Nadia	1631	ARAUJO, David Alan	2209	BERNARD, Adrian
1609	ABDOOL, Wahaid	1315	ARJUNE, Elizabeth Ann	1792	BERNARD-O'BRIEN, Karen Ann
2011	ABDUL, Kashmir	1827	ASH, Carla Nydia	1263	BESAI, Varesha
1343	ABDUL-HAQQ, Harun	2056	ASSEE, Nakeela	1866	BHAGGAN, Kisha
1946	ABRAHAM, Michael Brook	2204	ATHERTON, Marcus	2217	BHAGWANDEEN, Nicholas
1462	ADAMS, Omaalade	2208	ATWAROO-HOSEIN, Cindy Ann	645	BHARATH, Adrian
2238	ADHAR, Alana Suzette	2016	AUGUSTINE, Nicole	774	BHARATH, Anganee
2015	AHING-SOBIAR, Janelle	1963	AUGUSTINE, Samuel	1010	BHARATH, Trudy
1925	AKNATH, Samaroo	1084	AUSTIN, Carol	609	BHARATH, Vasant
1871	ALEXANDER, Donna	1398	AUSTIN, Michelle	1286	BHIM, David
1706	ALEXANDER, Giselle Grace	813	AWAI, Lisa	1285	BHIM, Shamead
2035	ALEXANDER, Marina	1873	AYOUNG, Sean	988	BHIM, Vanessa
1059	ALEXANDER, Neil Mitchell	2274	AZIZ, Bibi	1193	BHOLA, Neil
1580	ALEXANDER, Rosalind Helina	2137	BABALL, David	1695	BHOLAI, Savionne
2133	ALEXANDER-COOK, Nkesa	2094	BABOOLAL, Jayantie	1881	BHOLAN, Geeta
1109	ALEXIS, David	1554	BABOORAM, Vinita	1227	BHOWRAM, Wendy
1844	ALI, Aarif	2172	BABWAHSINGH, Russell	1081	BICKRAMDASS, Pricilla
1491	ALI, Abdel Ameer	2138	BACHAN, Sandra	519	BILLY, Brenda
1086	ALI, Akeeta	2215	BACHAN-PHILLIP, Simone	1211	BILLY, Tami
1195	ALI, Anisa	1159	BACHAN-RAMDATH, Sherry-Ann	2115	BIRBAL, Omawatie
1410	ALI, Ann Marie	2028	BACHAN-SAMAROO, Joanne	357	BISRAM, Harripersad
1120	ALI, Areef	1699	BACHEW, Sita	1168	BISSESSAR, Ishwar
1262	ALI, Bhim Nadera	2245	BACHOO, Stacey	1347	BLAKE, Nicoline
1716	ALI, Cassim Naadia	1658	BACHU, Chantal	948	BLANC, Alec
1299	ALI, Dale	1074	BADAL, Neisha	569	BLANC, Daniela
2237	ALI, Dexter	1062	BADRI, Neeta	2149	BOBB, Arlana
707	ALI, Faizal	1613	BAIG-PIRALI, Aabidah	2057	BOISSIERE, Aaron
1570	ALI, Hassina	1944	BAIG-RAMSAMOOJ, Keisha Nazia	2201	BOLANSINGH, Sabita
2125	ALI, Karima	1819	BAILEY, Chisara	1755	BOOCHOON, Alana
1928	ALI, Maida	736	BAILEY, Jennifer	2069	BOOCHOON-PERSAD, Tara
1852	ALI, Nadia	1319	BAJNATH, Binode	262	BOODHAI, Krishna
2240	ALI, Oreeshah	1957	BAKSH, Asha	1064	BOODHAI, Poornawatie
1093	ALI, Rachel	1962	BAKSH, Kareem	946	BOODOO, Balkrishna
685	ALI, Razard	804	BAKSH, Karina	1926	BOODOO, Keegan Brandon
783	ALI, Razeem	731	BALBIRSINGH, Valmiki	1851	BOODOO, Maria
2130	ALI, Resha	1945	BALGOBIN, Neil	1506	BOODOO, Shelley
980	ALI, Riaz	2006	BALKARAN, Charles	1117	BOODOO, Vashti
2029	ALI, Rishard	1329	BALKARAN, Sheena	1423	BOODRAM, Bal
586	ALI, Salahudeen	1624	BALLY, Naleisha	1846	BOODRAM, Capil
1353	ALI, Sedalia Rehana	1391	BALLY, Neesa	1694	BOODRAM, Cristal
1394	ALI, Taslima	2206	BALROOP, Daren	585	BOREL, Roland
1115	ALI, Vanessa	1880	BALROOP, Rishi-Nirvan	847	BORELY, Marie-Suzanne
2134	ALI, Zana	1320	BALROOP, Vanita	1697	BORNEO-RAGOO, Andrea
1868	ALI, Zara Marie	1455	BALROOP-CAMPO, Melisa	1682	BOWENS, Kemrolene
1392	ALI-LOPEZ, Naseem	2261	BAL-ROOPNARINESINGH, Shamani	1530	BOXILL, Kofi
1352	ALLEN, Renil	1290	BANSWAH, Paul	1085	BOXILL-SAMPSON, Sydelle
1855	ALLEYNE, Chester	844	BAPTISTE, Ingrid	2189	BRADSHAW, Ahcadi
2236	ALVAREZ, Akeem	716	BAPTISTE, Josef	2155	BRANCHE, Darcus
1815	ALVAREZ, Shioban	2041	BARROW-SIMON, Kherdine	1865	BRATHWAITE, Dave
1170	ALVES-ROLLOCK, Avion	2102	BAYNES, Mikhail	1867	BRATHWAITE, Fayola
836	AMBARD, Bernadette	1762	BEACHOO, Dana	1508	BRATHWAITE, Latoya
2055	AMBROSE, Marlon	2089	BEARD, Roland	1202	BREWSTER, Joshua
2228	AMIN, Shamiza	1532	BECESSAR-SOOKRAM, Cathrina	1364	BRIDGLAL, Alvin
711	AMMON, Nicole Karlene	610	BEEPETH, Doon	2252	BROWN, Angela
1051	ANDALL, Darren	1693	BEHARRY, Annisa	885	BROWN, Delano
1284	ANDREWS, Kester	2049	BEHARRY, Jimmy	738	BROWN, Dwight
1478	ANDREWS, Natasha	1289	BEHARRY, Susan	1107	BUCHOON, Rita
1121	ANDREWS, Natasha	607	BENJAMIN, David	1105	BUDD, Nicole
1533	ANTHONY, Zamore	2154	BENJAMIN, Kerry	2276	BURKE, Nkenge
2271	ANTOINE, Keisha	1859	BENJAMIN, Yolande	1472	BURKETTE, Sheldon

MEMBERS NOT IN PRACTICE (CONT'D)

1778	BURROWS, Phillip	2123	COX-BAPTISTE, Kalifa	1810	DUKE, Heather Gail
2098	CABY, Kendell Joseph	1489	CREESE, Jennifer	2203	DUKHARAN, Sheldon
2249	CADIZ, Randolph	2129	CROMARTY, Chrystayl-Ann	2182	DUNCAN, Kathy-Ann
2082	CALDON, Kathy-Ann	1247	CUFFIE, Osben	2059	DUNCAN, Keisha
1426	CALLAN, Sherry-Ann	1089	CUMBERBATCH-DHORAY, Camille	2251	DURITY, Baptiste Beverly
1000	CALLENDER BENJAMIN, Nicole	1177	CUMMING, Rex	2090	DWARIKA, Sherry Ann
489	CALLENDER, Dawn	2010	CUMMINGS, Jovan	1417	DWARIKA, Wendy
1511	CALLISTE-JOBE, Kim	2160	CUMMINGS, Lindy Ann	1416	EDWARDS, Marcia
1924	CAMILLO-CASTILLO, Renee Elton	1927	CUPEN, Melissa	952	EDWARDS, Michael
2112	CANDICE, Joseph	2275	CURDEN-LOWMAN, Jerusha	1266	EDWARDS-SANDY, Marilyn
1886	CANNING, Gregg	884	DABIEDEEN, Reaaz	781	ELIAS-WILSON, Natasha
870	CARBALLO, Michael	1549	DANGLADE, Marlon	2143	ELLIS, Sinead
821	CARDINEZ, Ravi Valerio	1783	DANIEL, Amrit	124	ESAU, Joseph
584	CARR, Ronald	808	DANIEL, Dexter	485	ESPINET, Richard
910	CARRINGTON, Ronald	866	DANIEL, Dianne	2282	ETTIENNE, Denyse
1856	CARTER, Tricia	1540	DANIEL, Michael	1456	EVANS-LESSE, Jacqueline
1800	CARVALHO, Rachel Ruth	492	DANIEL, William	518	FARAH, Roger
1814	CASSIE, Suresh	1853	DANIEL-JOSEPH, Shelly	987	FARFAN, Marsha
1052	CHADEE, Rudinauth	2139	DANIELLE, Gould	1043	FARRIER-PIERRE, Tessa
1891	CHADEE, Stacey	1956	DANN, Kern	2104	FELICIAN-ROMAIN, Jenine
2223	CHAMBERS, Denzell	1797	DARMANIE, Nadine	2131	FERGUSON, Renae
2126	CHARLES, Asha	2074	DASS, Amit	784	FERGUSON, Richard
2281	CHARLES, Beverly	1919	DASS, Kiran	1428	FLEMING, Ian
1715	CHARLES, Crystalgail	1385	DAVID, Jody	1528	FORDE-SCIPPIO, Pauline
1495	CHARLES, Esther	1931	DAVID-LEWIS, Kalifa	694	FRAMPTON-BENSKIN, Marge
1953	CHARLES, Keisha	700	DAVIS, Barry	1604	FRANCETTE, Krystal
592	CHARLES, Maxine	1300	DAVIS-HOLDER, Karen	2001	FRANCIS, Leisel
1201	CHARLES, Melissa	1571	DE BIQUE, Andrea	2013	FRANCIS, Sheryl-Ann
1048	CHASE, Marina	362	DE FOUR, Hollis	1437	FRANK, Stephanie
2214	CHATNATH, Nichole	2017	DE FREITAS, Hannah-Meda	721	FREDERICK, Arlene
1561	CHEVALIER, Lyndon	1296	DE LA ROSA-CAMACHO, Tricia	2212	FREDERICK, Camille
831	CHEVROTIERE, Garth	381	DE LISLE Godfrey	1019	FREDERICK, Jennifer
313	CHIN CHUCK, Laurence	1625	DE PEZA-COLLINS, Charly-Ann	1714	FULLERTON-CHOW, Camille
665	CHIN PANG, Valerie	2170	DEOCHAN, Tracy	1598	FUNG, Marc
1848	CHINAPOO, Nigel	1711	DEONARINE, Samuel	1314	GABRIEL, Nirvana Mary
1413	CHINPIRE-O'REILLY, Denise	1318	DEOPERSAD, Shivanan	1590	GAFFOOR, Azlana Aleesha
954	CHOON, Neela	2144	DEPOOSINGH, Donna	1449	GAINES-RAMJOHN, Candice
2205	CHRISTO, Davie	1072	DERBY, Sylvia	1538	GAJADHAR, Celeste Victoria
2147	CHRISTOPHER, Arianne	1574	DERRY PIERRE, Elizabeth	2060	GAJADHAR, Sandra
2277	CLARKE, Natoya	2256	DEYAL-MAHARAJ, Wendy	646	GALLAI, Pearl
753	CLARKE, Seamus Joseph	2181	DHANESSAR, Adil	2270	GANAIHLAL, Alicia
625	CLAYTON, Allan Mark	1372	DHANRAJ-MANGROO, Soma	71	GANTEAUME, Henry Peter
1967	CLOAKE, Alayna	2272	DHEAN, Chenelle	2253	GARCIA, Avalon
1988	COBHAM, Melissa	1192	DIAL, Desmond	1843	GARCIA, Reneiasha
697	COCKBURN, Sheldon	1243	DICKSON-LEWIS, Anne Marie	2197	GARDINER, Kern
1589	CODOGAN, Sherron	11	DIEFFENTHALLER, George	2177	GARRAWAY, Gleason
729	CODRINGTON, Alicia	1588	DILLON, Trudy	1075	GAULTEAU, Kevin
2162	CODRINGTON-CHAITRAM, Aviva	1568	DILLON, Vesta	1188	GAYADEEN, Richard
1737	COKER, Keston	2210	DINDIAL, Tricia	2113	GEAWAN, Daryl
1021	COKER-DUNCAN, Carlene	658	DOOKARAN, Elawatee	1668	GEAWAN-BLANCHARD, Stacey
1896	CONTANT, Kimberley Marie	2146	DOOKERAN, Gary Baljit	1719	GEBODH, Shara
787	COOKE-WARRICK, Jennifer Anne	708	DOOKIE, Jerome S	1968	GEORGE, Cheryl
565	COOPER, Reynold	1326	DOOLARCHAN, Karen	1731	GEORGE, Krystle
1897	CORBIN, Darcel	1884	DOONIE, Roxanne	1469	GEORGE, Sharon Jenifer
1705	CORNEAL, Grace June	1955	DORANT, Shaka	2036	GERALD, Arnold
2058	CORNEAL, Stacey	557	DOTTIN, Howard	2241	GIBBS, Dereck
1649	CORNEAL-BOYCE, Gloria	2027	DOURAGH, Amy Samantha	1438	GILL, Carla
1948	CORNWALL, Amanda	670	DOW, Graeme	2117	GILL, Marissa
750	COSTELLOE, Trisha	675	DOWNES, Ian	2194	GINA, Paul
1464	COWIE, Christopher	1448	DOYLE, Laura	472	GITTENS, Richard
1771	COX, Roxanne Gail	1108	DRAYTON-SMITH, Nola	1977	GLASGOW, Giselle

MEMBERS NOT IN PRACTICE (CONT'D)

855	GOBIN, Chandranath	1008	HENCKEL, Franz	562	JEFFERS, Adrian
1355	GOBIN, Sonia	2109	HENRY, Solange	2140	JEFFREY, Nekeisha
1176	GOINDA, Sonah	2026	HILL, Gregory	1915	JEREMY, Arlene
1374	GOINDOO, Andre	1348	HINDS CHARLES, Tracy	2150	JEROME, Patrice
1429	GOMES, Joy Allison	1311	HINDS, Lyn	2235	JHAGROO, Gary
1430	GOMES, Roger	1829	HINKSON, Burton Jr.	1687	JITTA, Rory
683	GOMES, Stanley	1983	HOLDER, Osbert	1377	JOADSINGH, Vickram
2171	GOMEZ, Patrick	1808	HORSFORD, Feona	1303	JODHAN, Richard
1615	GOMEZ-MILLER, Claire	1754	HOSEIN, Ahamad	2075	JOGIE, Nirmala
259	GONSALVES, Basil	333	HOSEIN, Hollis	397	JOHN, Carolyn
535	GONSALVES, Lindsay	1507	HOSEIN, Imran	1816	JOHN, Earl
953	GONSALVES-LEANZA, Cherise	1685	HOSEIN, Keri Ann	1637	JOHN, Hayden
2199	GONZALES, Jamilla	1893	HOSEIN, Roger	1901	JOHN, Jearlean
1659	GONZALEZ-THONG, Tricia	1748	HOSEIN, Roland Nizamul	2018	JOHN, Patricia
1256	GOODING, Rupert	1025	HOSEIN, Saeed	410	JOHNCILLA, Kenny
1544	GOOLIE, Cynthia	1780	HOSEIN, Shereen	1191	JOHNSON, Crystal
1910	GOOLJAR, Vishara Kristal	1782	HOSEIN, Sherifa	1447	JOHNSON-DAVID, Jennifer
1220	GOPAUL, Sherry Ann	1600	HOSEIN, Vashantie	803	JONES, Richard Leopold
1328	GOPAUL-JAGESSAR, Diana	1129	HOSEIN-DEANE, Khadine	1158	JONES-IFILL, Nicole
814	GOPAULSINGH, Anton	1878	HOSEIN-WAJID, Shaffiat	779	JONES-MCLEAN, Aline
187	GOPEE, Ramganie	1979	HOSPEDALES, Jaime	1252	JOSEPH VICTOR, Carleen
1164	GOPIE, Mohan	1889	HOSTEN, Nissa	633	JOSEPH, Anthony
1739	GOPIE, Nirmala Nadia	1974	HUGGINS, Jessica	1842	JOSEPH, Brian
1655	GOPIECHANSINGH, Nalini	1552	HUMPHREY-HAMILTON, Nicola	1304	JOSEPH, Cassandra
627	GORDON, Geoffrey	1054	IMAMSHAH, Nandai	2054	JOSEPH, Dana
1841	GORDON, Sherrine	1662	IMAMSHAH, Shaffie	1138	JOSEPH, Jayneil
1335	GORMANDY, Nicole	384	INGLEFIELD, Peter	1264	JOSEPH, Jeanette
1160	GOSWAMI, Rakesh	966	INNISS, Joy	1606	JOSEPH, Kenwin
1032	GOVIA, Kristian	967	IRISH, Nigel Pernel	1459	JOSEPH, Maria
1026	GRANDISON, Deon	693	ISAAC, Derrick	1941	JOSEPH, Matthew
2064	GRANT, Addana	1404	JACK, Andy	1283	JOSEPH, Natasha
1857	GRANT, Ann Marie	1638	JACK, Donna Christine	1555	JOSEPH, Tessa
1790	GREGOIRE, Stacy	575	JACK, Ruthven	1516	JOSEPH-BROOKS, Debbie
1345	GRIFFITH, Kern	1821	JACK, Solange	2153	JOSEPH-ENGLISH, Jill
1365	GROSBURG, Johan	2280	JACKMAN, Misha	1639	JULIEN, Anjanie
1920	GUPTAR, Hamattee	934	JACKSON, Michelle	2076	JUMADEEN, Alisha
1850	GURLEY, Decron	838	JACOBS, Kerwyn	298	JUMAN, Shareef
1758	GUY, Khadine	880	JAGAN, Antoni	1230	KAHRIM-ALSARAN, Saara
1166	GUYADEEN, Michael	1943	JAGDEO, Shivanand	1368	KALICHARAN, Ramcharan
1899	HACKETT, Alan	1652	JAGDEO-DEEN, Sherrie Ann	2097	KALLAN, Daren
1900	HACKETT, Brian	1545	JAGDESH, Parey	1619	KALLOO, Kevin
2072	HACKETT, Dawn Allyson	649	JAGGAT, Lalchan	1362	KALLOO, Vedwati
1935	HACKETT, Karen	1254	JAGGERNAUTH, Bhamini	778	KAMALODEEN, Azeem
2196	HACKSHAW, Alan	1431	JAGGERNAUTH, Dexter Richard	1433	KANTAPERSAD, Jasso
18	HADAWAY, Bertram	1237	JAGGERNAUTH, Kimberly	758	KANTA-PERSAD, Rawdon
840	HAMANT, Mahabir	1610	JAGMOHAN, Jaimie	1287	KAPPEL OVRE, Elaine
1370	HANIFF, Azzarudeen	1140	JAGROOP, Sunita	2000	KASERAM-BHAGWANDEEN, Abigail
1047	HANNAYS, Gregory	1079	JAGROO-SEEMUNGAL, Sabita	2046	KATWAROO, Kyrece
1066	HARDYAL, Sunil	286	JALSA, Kenny	2034	KATWAROO, Latchmee
1965	HAREWOOD, Mauriel	529	JAMES, Anne Marie	2207	KHALAWAN-BALROOP, Bridgema
937	HARIDATH, Nackchadie	1804	JAMES, Carla	2224	KHAN, Andre Ashraph
2243	HARRICHARAN, Sharmela	666	JAMES, Dexter	2198	KHAN, Farah
1992	HARRIKRISHEN, Baldeo	896	JAMES, Garvin	2262	KHAN, Kimberly
1789	HARRIPERSAD, Neela Alicia	1661	JAMES, Tosca	2185	KHAN, Marvin
469	HARRIS, Wilbert	2180	JAMES-TOUSSAINT, Stephanie	1183	KHAN, Sharik
405	HARRIS, Willard	2163	JANKIE, Nikita	1498	KHAN, Stacy Adele
1987	HARRYPERSAD, Krishna	1240	JARVIS-SEALEY, Shanelle	1080	KHAN, Zenobia
676	HART, Gina	1566	JAWAHIR, Leena	1997	KHAN-ABDOOL, Kristal
1122	HEATH, Philomen	1907	JAWAHIR, Tarmatee	1288	KHAN-BHEEKOO, Nadia
1909	HEERA, Veejai	1152	JAWAHIR, Usha	874	KING, Maxine
2229	HEERAMAN, Bolan Cassandra	2264	JEBODE-GURLEY, Renasha	1009	KIRBY, Rayon

MEMBERS NOT IN PRACTICE (CONT'D)

2151 KIRTON, Melissa
 1446 KISSOON, Susan
 455 KNIGHTS, Denise Margot
 192 KNIGHTS, Marie
 1593 KNOWLES, Cindy
 1169 LA PIERRE, Donna
 1330 LA TOUCHE, Danielle
 1627 LABAN, Catherine
 1520 LACKHAN, Omarwatee
 826 LACKHAN-RAMATALLY, Shobha
 1178 LAIDLOW-KING, Wendy-Ann
 1657 LALCHAN, Bob
 540 LALCHAN, Moonilal
 974 LALLA, Sylvia
 1845 LALMAN, Kathleen
 1471 LALSIE, Curtis
 1839 LALSINGH, Ryan
 1975 LARA, Annisa
 640 LASHLEY, Ingrid
 1671 LATCHMAN, Marisa
 2187 LATCHMAN, Vimala
 2166 LAVERNE, Vassell
 1761 LE BRUN, Chantal
 1542 LE GENDRE, Cherry-Ann
 908 LE HUNTE, Robert
 1154 LE MAITRE, Sherwyn
 1969 LEE GHIN, Brittany
 1207 LEE YUEN, Jonathan
 1947 LEE-BHAGWANDASS, Florence Clare
 1390 LEE-CHONG-BRUCE, Katerina
 1573 LEGENDRE, Stacy Silvi
 1634 LEWIS, Charmaine
 1936 LEWIS, Christopher
 816 LEWIS-BELASCO, Patricia
 915 LEWIS-EVERSELEY, Barbara
 1488 LEWIS-WARNER, Allison
 1572 LEWIS-WILLIAMS, Annette
 1764 LEZAMA, Adrian
 1415 LEZAMA, June
 1473 LEZAMA, Nancy
 2161 LIGHBURN, Tynitia
 1261 LOCHANSINGH-KHAN, Lisanne
 1587 LOPEZ, Jerome
 1206 LOPEZ, Kern A.
 1802 LOPEZ, Savatary
 819 LOQUAN, Neil
 1914 LOWTOO, Reshmaa
 376 LUE PING WA, Feona
 653 LUK JIM, Wendy
 746 LUTCHMAN, Nicole
 1292 LUTCHMAN, Ryan
 1807 LUTCHMANSINGH, Mitra Joseph
 1535 LYONS, Dwight
 835 MACKENSIE, Lisa
 1954 MACKENZIE, Malcolm
 186 MACKENZIE, Roger
 1395 MAHABIR, Gheesan
 1735 MAHABIR, Selwyn
 936 MAHABIR, Susanne
 1236 MAHABIR, Vijay
 1591 MAHADEO, Nyron Mitra

204 MAHADEO, Reynold
 1614 MAHADEO-SIEUNARINE, Elsie Nandranie
 1310 MAHARA, Horace .
 2065 MAHARAJ, Acklima
 553 MAHARAJ, Amrith
 637 MAHARAJ, Aneal
 1434 MAHARAJ, Chandradath
 690 MAHARAJ, Glenn
 656 MAHARAJ, Gulabchand
 1736 MAHARAJ, Hamish
 2038 MAHARAJ, Joey
 1214 MAHARAJ, Kamal
 1113 MAHARAJ, Karishma
 1316 MAHARAJ, Kavita Samantha
 1734 MAHARAJ, Kerri
 979 MAHARAJ, Lester Rajesh
 1118 MAHARAJ, Lolita
 552 MAHARAJ, Phillip
 1774 MAHARAJ, Rajesh
 1137 MAHARAJ, Ryan
 2067 MAHARAJ, Shivanne
 668 MAHARAJ, Stanley
 682 MAHARAJ, Varun
 1011 MAHARAJ, Vishal
 2216 MAHARAJ, Yogeshi Seems
 780 MAHARAJH, Vishwanath
 2200 MANGAL, Vera
 1651 MANO, Dianne
 1232 MANOHAR, Rajesh
 800 MANRAJ, Shiva
 839 MANRAJ, Sunita
 1826 MANZANO, Anya
 924 MARAJ, Anil
 1200 MARAJ, Krishna
 2191 MARAJ, Marisa
 748 MARAJ, Romilla
 1643 MARAJ, Sunita
 1650 MARAJ, Tricia
 1231 MARAJH, Ronnie
 1265 MARCANO, Randy
 2108 MARINA, Dukhedin
 2024 MARK, Jo-Anna
 1993 MARK-COLLINS, Chrislyn
 1768 MARSHALL, Isha
 876 MARSHALL, Trevor
 2195 MARSHALL, Yolande
 2169 MATHEWS, Barbara
 1515 MATMUNGAL, Melissa
 2278 MATTHEWS, Gillian
 2159 MATTHEWS, Makeba
 1769 MAULE, Richard
 681 MAURICE-BEDASSIE, Linda
 600 MAYNARD, David
 1167 MAYNARD, Marlene
 2193 MAYNARD-MOHAMMED, Tricia
 599 MC COMIE, Raphael
 1308 MC FARLANE, Jayselle
 1356 MC FEE, Brent
 1346 MC GILL, Solange
 2273 MC LEAN, Cordel

1041 MC LEAN-ROBERTS, Yvonne
 2183 MC LEOD, Jemma
 2283 MC LEOD-MARSHALL, Marsha
 1543 MC MILLAN, Sean
 2263 MC NISH, Coretta
 2239 MC WELLINGTON, Telesha
 1688 MCFARLANE-LUCAS, Nicole
 1463 MEADE-MALCOLM, Cherry
 1127 MERRITT, D'Angelo
 1519 MERRITT, Thandi
 1405 MILLETT, Tisha Oriza
 1274 MILLS, Keith
 1002 MING HON-MACKENZIE, Marlene
 1809 MITCHELL, Derek
 2259 MITCHELL, Nikita
 2078 MITCHELL, Seera
 998 MOFFORD-BENJAMIN, Elizabeth
 897 MOHAMED, Albeadea
 1342 MOHAMED, Aliasha
 1224 MOHAMED, Melissa
 1467 MOHAMMED, Anisa Zarah
 1277 MOHAMMED, Anisha
 957 MOHAMMED, Anthony
 919 MOHAMMED, Hannah
 1132 MOHAMMED, Ian
 1641 MOHAMMED, Inshan
 2222 MOHAMMED, Melissa Krystal
 1427 MOHAMMED, Myra
 1341 MOHAMMED, Nadia
 942 MOHAMMED, Nadira
 2095 MOHAMMED, Nafeeza
 805 MOHAMMED, Neil
 1830 MOHAMMED, Nimshah
 2077 MOHAMMED, Omar
 933 MOHAMMED, Rabia
 945 MOHAMMED, Rehana
 1375 MOHAMMED, Saleem
 2002 MOHAMMED, Sameer
 2211 MOHAMMED, Shameza
 1929 MOHAMMED, Simeon
 2184 MOHAMMED, Zaheer
 2004 MOHAMMED, Zareen
 1245 MOHAMMED-ALI, Sheriffa
 1720 MOHAMMED-BAPTISTE, Nadia
 1862 MOHAN, Nicholas
 1794 MOHAN, Roma
 2258 MOHANSINGH, Indra
 2176 MONGROO, Christopher
 1642 MONGROO, TARAMATIE
 2083 MONGRU, Rhonda
 266 MONTEIL, Louis
 1407 MONTRICHARD, Kelly Dale
 2269 MOONSAMMY, Sasha
 1445 MOOTILAL-SADAPHAL, Natasha
 1116 MOOTOO, Indra
 868 MORGAN, Susan
 1144 MOTILAL, Rennum
 911 MOTILAL, Rishi
 1124 MUNGAL, Dipnarine
 1006 MUNGAL, Jaginder
 1635 MUNGAL, Sugrim

MEMBERS NOT IN PRACTICE (CONT'D)

1321	MUNGROO, Asha	2106	PERSAD, Varona	1653	RAMCHARAN, Jiselle
931	MURALLY, Leesa	2073	PETERS, Stephanie	2190	RAMCHARAN, Ravi
917	MURRAY, Marlene	1070	PETERS, Yvette	1895	RAMCHARAN, Sharon Rose
2128	MURRAY-RICHARDS, Asha Mariama	1090	PETTIER, Gerhard	1908	RAMCHARITAR, Jaishree
811	MURRAY-SOLOMON, Susan	1725	PHILIP, Mark Fabien	1076	RAMCHARITAR, Reisha
1504	NANAN, Nigel	970	PHILIP, Preston Wesley	1824	RAMCHARITAR, Sarah
1128	NANAN, Reshma	1408	PHILLIP, Joseph Sandra	1104	RAMCHUNE, Joanne
2101	NANAN, Sharda	1258	PHILLIP-POLLARD, Alicia	2267	RAMDAHIN, Wendy
2220	NANCOO, Crystal Neela	1468	PHILLIPS, Edmund	1380	RAMDASS, Varoon
1466	NANDLAL, Reshma	1344	PHILLIPS, Lorraine Maria	1493	RAMDASS, Vikki
1970	NANGOO, Tracy	1217	PHIPPS, Wanda	1892	RAMDATH, Farisha
2091	NANTON, Glenna	1457	PIERRE, Adanna	1490	RAMDATH, Ousha
1186	NARANJIT-LALLA, Neasha	1825	PIERRE, Leigh Anne	2257	RAMDEO, Haimchan
449	NARAYANSINGH, Patricia	2039	PIERRE, Lewis Rhonda	2142	RAMDHANEE, Briana
1332	NARINEDATH-MAHARADGE, Gaitri	2019	PIERRE, Melanie	1382	RAMDHANIE, Eidiana
1903	NARINESINGH, Leah Marie	1601	PIERRE, Sue-Ann Shara	1707	RAMDHANIE, Rebecca
994	NEHORA-ARJON, Dianne	2086	PILGRIM-SOANES, Esther	1795	RAMDHANIE-RAMLOGAN, Sharon
2061	NELSON-LOVELL, Isabella	1729	PILLAI, Mark	2003	RAMDIAL, Dirk
1367	NEWALLO, Michelle Kathy-Ann	978	PINDER, Munesh	856	RAMDIAL, Prabhawatie
1215	NICKLES, Indrani	2070	POLAR, Nigel	1294	RAMDWAR, Angelika
466	NOBIE, Alan	1499	POLIAH, Marsha	2032	RAMDWAR, Mark
1018	NOEL, Desmond	1313	POLIAH, Tricia	760	RAMDWAR, Roger
1594	NORTON, Patrice	527	POLLONAI, Inskip	1031	RAMESAR, Patricia
951	OAKES, Karen	2248	POMPEY, Mandisa	1996	RAMGATTIE, Tricia
1078	OGEER-ALI, Aleema	1644	POON-KING, Christine	1730	RAMHARAKH, Sasha
869	OGEERALI, Harroale	1442	PRAIM, Videsh	1994	RAMHIT, Vashtee
912	OJAR, Joy	315	PRESCOD, Lennard	2247	RAMJAGSINGH, Shyam
1297	OLLIVIERRE, Mick	374	PREVATT, Francis	1757	RAMJATTAN, Ria
973	OMADATH-HEETAI, Chanroutie	2231	PRICE, Shevaughn Khadine	1690	RAMJATTAN, Shaun
1276	OMARDEEN, Idrees	2085	PRINCE, Dianna	1721	RAMJEAWAN, Johnny
1890	OPADEYI, Adebowale	2246	PROCOPE, Corene	822	RAMJIT, Sandra
1838	ORIE, Tricia	2103	PROVIDENCE, Camille	2188	RAMJITSINGH, Narindra
1703	OSMAN, Annissa	1049	PUJADAS, Carla Marina	1712	RAMJOHN, Rianna
1022	OTTLEY, Dexter	2084	QUAN, Soon Sean	2005	RAMKAY, Anil
2174	PALLAI-HERNANDEZ, Christian	1785	RAEBURN, Wendell	1221	RAMKHELAWAN, Andy
1942	PANCHAM, Taigmani	2111	RAENICE, Etmonia Kristy	2007	RAMKHELAWAN, Dave
846	PANKAR, Robert	1453	RAGBAR, Indradaye	657	RAMKISSOON, Artman
1422	PARABDEEN, Vijay	1376	RAGBIR, Adesh	559	RAMKISSOON, Deoraj
1723	PARAG, Sachin	2124	RAGBIR, Ramjit Devika	2031	RAMKISSOON, Nefertiti
1369	PARAG-SINGH, Vanessa	1103	RAGHUNANDAN, Koshina	680	RAMKISSOON, Nello
1722	PARIAG, Ganesh	415	RAGOBAR, Steve	1239	RAMKISSOON, Rona
795	PARIAG, Narinejit	1477	RAGOONANAN, Davis	1760	RAMKISSOON, Shaistah
1037	PARIAG, Sarah	2167	RAGOONANAN, Kristy	1630	RAMKISSOON, Stacey-Lynn
2254	PARMANAN, Melissa	905	RAGOONANAN, Vijai	1959	RAMKISSOON, Suresh
776	PARMASAR, Lincoln	2202	RAGOONATH, Marisa	1950	RAMLAL, Mokesh
1360	PARMESAR, Sandra	2021	RAHAMAN, Charissa	1960	RAMLAL, Rishi
1958	PARRIS-DEBIQUE, Christine Allison	1836	RAJ, Jaceson	1458	RAMLAL, Venita
751	PASCAL, Anand	1185	RAJARAM, Malini	1660	RAMLOCHAN, Camille
830	PASEA, Christian	926	RAJUMARSINGH, Rajesh	1268	RAMLOCHAN, Geeta
794	PASHLEY, Charles	1016	RAM, Aritha	790	RAMLOGAN, Krishnadath
1474	PATON, Zia	1114	RAM, Brian	2122	RAMNANAN, Amanda
1139	PATTRON, Declan	2186	RAMATALI, Katherine	1603	RAMNANAN, Christopher
2157	PAUL, Kareem Stephen	1772	RAMBARAN, Ann-Marie	1013	RAMNANAN, Ravi
2218	PEDRO, Junior	1882	RAMBARAN, Nadine	850	RAMNARINE, Ashram
1403	PEREIRA, Alicia	1512	RAMBERAN, Venash	1253	RAMNARINE, Avinash
652	PERSAD, Carmen	2132	RAMBHARACK, Videsh	2168	RAMNARINE, Terrence
1752	PERSAD, Dhanraj	1157	RAMBHAROSE, Liza	2175	RAMNATH, Alana
1354	PERSAD, Marje	1781	RAMCHAND, Emely	573	RAMNATH, Errol
1325	PERSAD, Nanda	2141	RAMCHARAN, Ancil	2232	RAMNATH, Sasha
1743	PERSAD, Shivanand	1933	RAMCHARAN, Christine	2255	RAMNATH, Travis
1465	PERSAD, Terry	1331	RAMCHARAN, Indar	1696	RAMONG, Stacey

MEMBERS NOT IN PRACTICE (CONT'D)

554	RAMOUTAR, Krishendath	1999	ROSS-HOMER, Deniece	2244	SINGH, Arnold
2053	RAMOUTAR, Nera	566	RUDDEN, Kyle	1854	SINGH, Aruna
2071	RAMOUTAR, Prakash	949	RUIZ, Kevin	2119	SINGH, Candice
807	RAMOUTAR, Ravi Anand	406	RUPNARINE, Clive	2227	SINGH, Christina
705	RAMOUTAR, Shoba	1811	RUSSEL, Ancil	1847	SINGH, Crystal
2127	RAMOUTAR-DEOKUMAR, Marsha	1219	SABA, Lauren	1056	SINGH, Cyndy-Ann
1633	RAMPAT-NASIB, Mala	1551	SADAR, Neesha	2096	SINGH, Deedra
1100	RAMPAUL, Shalini	528	SAHADEO, Christine	2008	SINGH, Ganesh
1134	RAMPAUL, Visham	1440	SAHADEO, Keesha	1906	SINGH, Jankie
2099	RAMPERSAD, AMIT	1123	SAHATOO, Linda	1879	SINGH, Lyndell
1418	RAMPERSAD, Aneisha	2230	SALAMATH, Shermaine	1244	SINGH, Mala
1155	RAMPERSAD, Avinash	2178	SALANDY, Kerland	2051	SINGH, Mark
1740	RAMPERSAD, Cindy Rebecca	1334	SALAZAR, Taryn	1350	SINGH, Roni
2068	RAMPERSAD, Jynette	1894	SALICKRAM, Parasaram	878	SINGH, Sham
2066	RAMPERSAD, Kareem	1181	SAMAROO-RAMSINGH, Mala	1675	SINGH, Shiva
651	RAMPERSAD, Lance	1357	SAMLAL, Esther	2121	SINGH, Yasmin
1744	RAMPERSAD, Liezel	1518	SAMLAL, Kaedine	1039	SINGH-FRANCOIS, Caren
1510	RAMPERSAD, Lyndon	1213	SAMMS, Natasha	2047	SINGH-HERAMAN, Sunita
1038	RAMPERSAD, Omeela	1492	SAMMY, Bernadette	616	SIRJU, Michael
1241	RAMPERSAD, Subrina	571	SAMODEE, Prameela	1592	SIU CHONG, Alexis
1279	RAMPERSAD, Vishaal	481	SAMODEE, Prem	1984	SIU MANCHOY, Wendy
1096	RAMPERSAD, Wendy	2042	SAMPATH, Geeta	1251	SKINNER ROCKE, Natasha
2164	RAMPERSAD-JAROO, Rekha	1563	SAMPATH, Russell	1452	SMART, Patricia
1012	RAMRATTAN, Evans	1700	SAMPSON, Curline	1777	SMITH, Alexis
2105	RAMSAMOOJ, Susan	1102	SAMPSON, Geneva	1767	SMITH, Justin
1526	RAMSARAN, Janelle	1840	SAMUELS, Kessia	2044	SMITH, Sterlyne
1525	RAMSARAN, Racquel	909	SANDY, Christopher	1812	SMITH, Teri
2022	RAMSARAN, Sesha	2023	SANDY, Joshua	497	SOLOMON, Patrick
2156	RAMSAROOP, Sharla	706	SANKAR, Brent	1911	SOMAN, Stanley
1450	RAMSARRAN, Reagan	1980	SANMOOK, Deidra	1985	SONACHANSINGH, Manchan
1531	RAMSARRAN, Simone	1523	SARAFAT, Reza	981	SONOO, Jetendra
1295	RAMSEY, Colin	1883	SARWAN, Satesh	1210	SOBRATTIE, Nazreen
1567	RAMSEY, Tshanda	1425	SAUGH, Samanta	1973	SOOKDEO, Savitri
901	RAMSINGH, Motilal	710	SAWH-RAMBARRAN, Lilawatee	2234	SOOKHOO, Hema
2221	RAMSINGH, Ravi Shastri	1349	SCARCE, Sonia	1934	SOOKLAL, Karen
606	RAMSUBEIK, Errol	2107	SCOON, Kristianna	1701	SOOKLAL-BASDEO, Maydanie
1971	RAMSUNDAR-RADHAY, Ann Marie	534	SCOTT, Lennox	Dyanna	
1095	RAUCEO-HULL, Karla	1689	SEALEY, Simone	2048	SOOKLAL-BENNY, Cindy
2135	REHBERG, Marcos	1932	SEDOO-GREAVES, Sasha	768	SOOKNANAN, Malcolm
717	REID-NOTHINGHAM, Roxane	1379	SEECHARAN, Chitrani	2092	SOOKOO, Leena
1806	RENEE, Cherry	1278	SEEPAL, Gary	1182	SOOM, Mitra
1486	REYES, Jason	1622	SEEPERSAD, Atma	1444	SOONDAR, Angelica
1620	RICHARDS, Derek	1126	SEEPERSAD, Denva	1626	SOOPAYA, Vahistha Nicolas
422	RICHARDSON, Patricia	1828	SEEPERSAD, Tisa	2079	ST LOUIS, Denis
1803	RICKHI, Devendra	2145	SEERAM, Navin	894	ST. CLAIR, Anthony
1142	ROACH, Stacey	674	SEETARAM, Sandra	818	ST. HILAIRE, Rodger
1820	ROBERTS, Mawali	1366	SEETARAMSINGH, Devika	1834	STEPHEN, Glen
2268	ROBERTS, Michael	1327	SEETERRAM, Anil	2116	STEVENSON, Frances Linda
2093	ROBERTS, Petal-Ann	2118	SEWDASS, Ravin	1280	SUBIAH, Niegel
1209	ROBERTS, Tarin	1759	SHAH, Rehana	1389	SUBRYAN, Christopher
1666	ROBERTS, Tymone	2213	SHALINI, Budhu	845	SUBRYAN, Robert
1579	ROBINSON, Keith Gregory	887	SHARMA, Chanmatee	2052	SUDAMA, Sanchish
1905	RODRIGUEZ, Jasen	2114	SHARMA, Neil	832	SUDAN, Nicholas
2087	ROHIT, Mahendra	2173	SHIVANA, Bissessar	1576	SUMADH, Marc Nicholas
1670	ROLINGSON-PIERRE, Michelle	920	SIEUPERSAD, Salisha Ann	2033	SURAJBALLY, Amrish
2219	ROMANY, Camille Christy	1547	SIEUPERSAD-RAMLOGAN, Omatee	1216	SURATSINGH, Raquel
935	ROMEO, Deborah	1646	SIEW, Navin	2136	SURESH, Ramesar
1282	ROMERO, Devon	1420	SIEWSANKAR, Cindy	631	SWAMBER, Vashti
1728	ROOPLAL, Melissa	2242	SIMMONS, Duane	1500	SYLVESTER, Anthony
2012	ROOPNARINE, Singh Narendra	1441	SIMMONS, Stacy	1301	SYLVESTER, Carol
2081	ROSE, Vanessa	1036	SINANAN, Shiva	1765	SYLVESTER, Mark

MEMBERS NOT IN PRACTICE (CONT'D)

1003	SYMS, Jacqueline	1040	TRIMM-BAILEY, Koreene	2260	WILLIAMS, Ann-Elle
862	TANG LEE, Sue Yin	932	TROTMAN, Lois	1069	WILLIAMS, Nigel
1713	TANNIS, Maxine Melissa	904	TROTMAN, Richard	654	WILLIAMS, Paula
546	TAYLOR-HANNA, Andrea	1763	USAYD, Abdul-Samad Hamid	1228	WILLIAMS, Penelope
1621	TEEWARIE, Lisa	1746	VICTOR, Arlene	547	WILLIAMS, Raphyl
1461	TELESFORD, Trudie	2192	VIMLA, Sookhan	608	WILLIAMS, Ricardo
1246	THOMAS, Anika	563	VIRE, Relna	1989	WILLIAMS, Salesha
1298	THOMAS, Dexter	189	WADDELL, John	1218	WILLIAMS, Sherwin
1451	THOMAS, Joanne	1165	WALDRON, Carlos	1858	WILLIAMS, Tiffany
1877	THOMAS, Lauren	1916	WALDRON, Janniel	1565	WILTSHIRE, Darcelle
1982	THOMAS, Michael	483	WALKINS, Frank	1556	WOLFE-AJENE, Danelia
1071	THOMAS, Tabitha	1864	WALLACE, Joel	1991	WONG-ALLEYNE, Renee
2148	THOMPSON, Christine	1281	WALLACE, Lisa	2250	WOODLEY, Cheryl-Ann
1981	THOMPSON, Justin	1647	WALLACE, Michelle	1779	WOODS, Karrel
2020	THORINGTON, Hayden	1133	WALTER, Kendal	1837	WOODS, Rondell
1163	THORNHILL, Daniel	1501	WALTERS, Avion	2120	WRIGHT, Cheryl Ann
2045	TICKLAL, Vaneeta	944	WATERMAN, Alicia	1602	WRIGHT, Tanya
1930	TOBIAS, Tracy	823	WATSON, Gary	490	YEE FUNG, Edward
2225	TOOLSIE, Cindy	2063	WATTLEY, Mervyn	1517	YEE LOY, Jacqueline
2226	TOOLSIE, Sharlene	2025	WEBSTER, Jeremy	1632	YORKE, Stafford
1938	TOTESAU, Anna Maria	1709	WEBSTER-SMITH, Celisha Sunshine	1233	YOUNG, Kristal
2179	TOUSSAINT, Sheldon Anthony	678	WELLINGTON, Bryan	428	YOUNG, Lily
963	TOYER, Troy	1073	WHITTLE, Mitchell	184	YOUNG, Richard
1801	TRABOULAY, Kelly Ann	1742	WIGHT, Mark	1536	ZEPHYRINE, Enid
2050	TRAIL, Paula	1269	WILKIE, Rachelle	2233	ZOE-FIGUERA, Amanda Tricia

MEMBERS RESIDING OVERSEAS

454	ACHOY, Wilton	517	DYER, Russell	1197	RAGOONANAN, Stacey
1030	ALFRED, Karyl	886	EDWARDS, Trevor	802	RAMJATTAN, Puran
815	ALFRED, Marlon	1917	FRANCIS, Jineelee	504	RAMPERSAD, Ronald
622	ATTONG, Marcus	1750	GOMEZ, Garvin	1503	RAMPERSAD, Tricia
603	BARDEN, Elizabeth Monica	1196	HODGES, David	793	SAMAROO, Dave
1677	BICKRAMSINGH, Kalawatee	1497	HUSSEIN, Mary	718	SEEREERAM, Indrani
943	BLANC, Anthony	1623	KUARSINGH, Varuna Ravindra	785	SHILLINGFORD-STEWART, Eugenia
612	BROWN, Lennox	941	MAHABIR, Gaitri	1226	SIMMONDS-BOURNE, Ann Marie
940	CHATERGOON, Anil	1396	MAHABIR, Harideo	960	SOLOMON, Joseph
696	CHIN, Amelia	583	NICHOLAS-CAMACHO, Martha	860	TSOI-A-SUE, Ken
635	CHINAFAT, Annie	1835	NKRUMAH, Nehanda	1067	VALLEY, Shirvan
983	CLAPHAM, Curtis Kerry	1363	OLIVER, Swaratsingh Denise	977	WILLIAN, Petit
425	DILBAR, Zaffoora Zena	499	POTELLA, Michael		
1198	DURGAH, Lallitah	791	RAFEEQ, Atash Afzal		

MEMBERS IN RETIREMENT

134	AGUILERA, Gaston	1537	GERMAIN-KING, Gillian	249	OMARDEEN, Wahid
177	ALEXIS, Lennox	619	GOBIN, John	205	OTTLEY, Irwin
475	ALI, Hazrath	539	GOINDHAN-AQUAN, Carmen	246	OTTLEY, Sharman
62	ALLEYNE, Oswald	343	GOON LUN, Herbert	558	OXLEY, Kenneth
322	ANATOL, Hazel	354	GREAVES, Cheryl	626	PARMESAR, Ramkarran
167	ANATOL, Keith	92	HARNANAN, Lessy	520	PARSOTAN, Franklyn
407	ANDREWS, Michal	209	HAYNES, Osborne	285	PERSAUD, Charles
353	ANDREWS, St Aubyn	222	HENRY, Kenneth	515	PHILLIP-BRUNEAU, Aneitha
1027	AQUI, Selwyn	73	HERDE, Victor	232	POLLARD, Stephen
217	ARJUNE, Errol	1083	HIRALAL, Carl	393	POON-MAYERS, Lesly
702	ATTAI, Mitra	74	HOBDA, Richard	359	PUJADAS, Leroy
857	BADA, Lylla Rose	555	HOYTE, Wilmot	463	RAHMAN, Zeyn
495	BAIN, Godfrey	22	HUNT, John	648	RAJACK, Glen
208	BAKSH, Zabar	511	HYPOLITE-FERDINAND, Camile	265	RAMCHARITAR, Jewan
975	BAPTISTE, Oscar Winston	1383	ISHMAEL, Anthony	647	RAMGOOLIE, Harinarine
879	BASDEO, Rajram	352	JOKHOO, Seunarine	624	REID, Brenda
234	BASSAW, Dipnarine	236	KELSHALL, Christopher	225	REIS, Stephanie
450	BEHARRY, Ashram	1141	KHAN, Lloyd	280	ROBERTS-JOHN, Jennifer
346	BEHARRY, Boodlal	587	KING, Marcia	443	RODRIGUEZ, Herman
332	BEHARRY, Capildeo	1505	KNIGHTS-CREED, Yvette	446	ROMANY, Polycarp
200	BLANCHARD, Kenneth	408	KONG TING, Patricia	1676	ROMILLY, Mona Cleopatra
1749	BOODOO, Taramatee	295	KROGH, Douglas	347	RUTHERFORD, Deryck
158	BREWSTER, Rendell	355	KUMAR, Catherine	471	RUTHERFORD, Diana
418	BURRELL, Bernadette	488	LAI, Paul	147	SADLER, Christopher
68	BUXO, Paul Anthony	854	LALLA, Jerry	392	SAHADEO, Ganesh
274	CASTILLO, Anselm	195	LEWIS, Carlton	725	SALANDY-BISHOP, Suzanne
169	CASTRO, Hugo	329	LEWIS, Richard Fitroy	526	SANDY, Neville
278	CHANG, Leslie	628	LUM YOUNG, John	439	SANKAR, Daniel
243	CHANG, Mark	248	LUTCHMEESINGH, Krishna	505	SAUNDERS, Ruth
433	CHANG, Patricia	889	LUTCHMEESINGH, Neena	128	SCOTT, Pierpont
5	CHANG, Terrance	173	MADRAY, Michael	238	SHAM KU, Richard
500	CHAPMAN, Errol	156	MAHARAJ, Baldeo	271	SMITH, John
692	CHARLES, Leslie	133	MARSHALL, Philip	476	SOO TING, Susan
431	CHIN-RAMPERSAD, Marilyn	32	MARTIN, John	572	SOOKRAM, Harinarine
214	CHRYSOSTOM-HENRY, Wilma	79	MATHURA, Bholan	307	SOVERALL, Lennox
859	CLARKE-ANDREWS, Marilyn	135	MC LACHLAN, Keith	580	STEWART, Ainsley
429	CODRINGTON-VINCENT, Genevieve	541	MC LEAN, Carl	115	SUBERO, Kelvin
385	DANIEL, William	568	MISIR, Partap	226	SYNE, Osman
709	DARMANIE, Lennox	459	MITCHELL, Graham	597	TAITT, Anthony
594	DARMANIE, Terrence	260	MOHAMMED, Rashide	457	TANG, Tyrone
13	DAVID, Earl	976	MOHAMMED, Zakheem	96	TAYLOR, Owen
437	DAVIS, Philmore	1001	MOORLEY, Eugene	1110	THOMAS, June
361	DOODNATH, Winston	183	MOOTOO, Kelvin	151	TOM YICK, Rupert
14	EDOO, Ameer	291	MORRIS, Judith	1317	WAITHE-WELLS, Linda
45	EDOO, Jamila	146	NANTON, Gerald	399	WILSON, Earl
661	ELCOCK, Winston	664	NOEL, Sonia	293	YEE KEN-CROSS, Yuklan
579	FREDERICK, Junior	561	OLLIVERRE, Gerald		

SECRETARY'S REPORT

The Institute held its 49th Annual General Meeting and Council meeting on 21 March, 2019 at the Radisson Hotel and Conference Centre, Wrightson Road in Port of Spain.

Council members attendance during the 2019/2020 term are as follows:

Council Members 2019/2020 Term	Meetings Attended
Stacy Ann Golding – President	9/9
Denise Chinpire O'Reilly – Vice President	7/9
Derek Mohammed	8/9
Anthony Pierre	2/9
Dwayne Rodriguez-Seijas	7/9
Krishna Boodhai	7/9
Nicole Joseph	7/9
Dianne Mano	6/9
Dinesh Bholia	9/9
Kerry Mohammed	7/9
Vijay Parabdeen	8/9
Adrienne D'Arcy	6/9

ELECTION TO COUNCIL 2020/2021

At the 50th Annual General Meeting, Stacy-Ann Golding, Dwayne Rodrigues-Seijas, Derek Mohammed and Anthony Pierre are due to retire from the Council of ICATT by rotation. Ms. Golding and Mr. Rodriguez-Seijas being eligible, offer themselves for re-election. Messrs. Pierre and Mohammed have served three (3) consecutive terms and in accordance with ICATT's Rules & Regulations are not eligible to offer themselves for re-election.

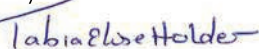
Two (2) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Arun Seenath and Keith Andre Mills.

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

AUDITORS

A resolution to appoint the Auditors for the year ending December 31, 2020 will be proposed at the Annual general meeting. Council proposes to re-appoint Aegis & Co. as Auditors of the Institute until the next Annual General Meeting of ICATT.

By Order of Council


Tabia Holder

Secretary
 9 March, 2020

NOTICE OF THE FIFTIETH ANNUAL GENERAL MEETING

9 March, 2020

Dear Member,

NOTICE OF THE FIFTIETH ANNUAL GENERAL MEETING

Notice is hereby given that the Fiftieth (50th) Annual General Meeting of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) will be held at the Radisson Hotel, Wrightson Road, Port-of-Spain on **Tuesday March 24, 2020 at 5.00 p.m.** to transact the following business:

ORDINARY BUSINESS

1. To receive and consider the Annual Report of the Council for the 2019/2020 term.
2. To receive and adopt the Financial Statements of the Institute for the year ended December 31, 2019 with the Auditor's Report thereon.
3. To elect four (4) members to Council of ICATT from among the following:
 - Arun Seenath
 - Dwayne Rodriguez-Seijas
 - Keith Andre Mills
 - Stacy-Ann Golding

At the 50th Annual General Meeting, Stacy-Ann Golding, Dwayne Rodriguez-Seijas, Derek Mohammed and Anthony Pierre are due to retire from Council of ICATT by rotation.

Ms. Golding and Mr. Rodriguez-Seijas being eligible, offer themselves for re-election. Messrs. Pierre and Mohammed have served three (3) consecutive terms, and in accordance with the ICATT Rules and Regulations, may not offer themselves for election.

Two (2) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Arun Seenath and Keith Andre Mills.

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

4. To appoint the Auditors for the year ending December 31, 2020.

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

By Order of Council


Tabia Holder
Secretary

ICATT SECRETARIAT 2019



Esther Le Gendre
Chief Executive Officer
BA, eMBA



Tabia Holder
Corporate Secretary
LLB (HONS), LPC



Giselle Jackman
Manager – Administration and Finance
MBA, ABA



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



Ariel Burgin
Snr. Member Service Rep.



Gizelle Gittens
Education & Training Coordinator



Kizzie Bruce
Member Service Rep.



Krystal Arneaud
Member Service Rep.



Darin Jack
Office Assistant/
Telephone Operator



Orisha Jones
Office Assistant/
Telephone Operator



Sherwyn Williams
Graphic Artist /
Communications Assistant

Valene Mc Dougal
Manager - Communications Manager

CORPORATE INFORMATION

AUDITORS

Aegis & Company
18 Scott Bushe Street,
Port of Spain, Trinidad, W.I.
P.O. Box 1543

REGISTERED OFFICE

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11-13 FITZBLACKMAN DRIVE SOUTH,
WOODBROOK, PORT OF SPAIN, TRINIDAD
W.I.

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SECRETARY TO COUNCIL

TABIA HOLDER
- LLB (HONS), LEC
CORPORATE SECRETARY

WWW.ICATT.ORG

