



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

# 2023 ANNUAL REPORT



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## — ABOUT ICATT

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

## — VISION

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

## MISSION



### CONTINUALLY RAISE

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



### ACTIVELY DEMONSTRATE

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



### PROMINENTLY LEAD

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



### EFFECTIVELY GOVERN

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



## **PRESIDENT'S MESSAGE**

Given the paradigm changes catalysed by the global pandemic, the 2023/24 term was defined by reemergence, reconnection and refocus. Having laid that essential groundwork, ICATT continues to be driven by transition and synchronous movements to charting a resilient future for the profession and Institute. Within this context we are endeavouring to provide the tools, knowledge and innovative approaches required to thrive in a very dynamic landscape.

## Keeping a Steady Ship

Following ICATT's 53rd Annual General Meeting (AGM), held virtually on Thursday, 23 March 2023, I was once again given the mandate to serve in the position of President for the 2023/2024 term and it remains a distinct honour to lead our ICATT Council – a team committed to serving the needs of accounting professionals at every level.

Stabilised by the support of our membership, we have been energised to continue actualising the evolving vision of the Institute that began over 50 years ago. ICATT's dynamic leadership team is united through the shared purpose of forging new paths for the accountancy profession, thereby ensuring its sustainability.

At the AGM, members voted electronically and re-elected Adrienne D'Arcy, EY Partner, who serves as ICATT's new Vice-President for the 2023/24 term. Adrienne has held numerous committee positions including Chair of the Accounting and Auditing Standards Committee (AASC) and she also continues to be a one of ICATT's key liaisons with several of our major stakeholders such as the Central Bank of Trinidad and Tobago. Also re-elected to serve the Council included Dinesh Bholia, Principal of D.S. Bholia & Co. and the Managing Director of DSB Financial Solutions Ltd., who served dutifully as Vice-President in the last term. He is joined by returning Council Members Arun Seenath, Partner at Deloitte & Touche; Keith André Mills, Consultant, Marissa Quashie, Associate Partner at EY; and Renée-Lisa Philip, Managing Director at PKF Trinidad and Tobago, Christopher Ramjit, Managing Principal of CR Next Generation Chartered Accountants; and Edmund Phillips, Financial Institution Supervision of the Central Bank of Trinidad and Tobago.

We were also pleased to welcome the fresh insights brought by new members, Desmond Dial, who is an Assurance Director at PwC and served on the ICATT's Auditing and Accounting Standards Committee and Tamara Sieuraj who is the Audit Manager at Vistar Financial Services



ICATT President, Dwayne Rodriguez-Seijas speaking at AIFAC 2023 held on November 16 & 17, 2023

and the Treasurer of the Penal/Debe Chamber of Commerce. Both new Council members are excited to apply their knowledge and expertise to support ICATT's continuous work in fostering growth and development. Retiring from Council by rotation after having served nine consecutive years were former Presidents, Stacy-Ann Golding (2017-2020) and Denise Chinpire-O'Reilly (2020-2022). I would like to take this opportunity, alongside the Institute and all stakeholders, to sincerely thank them both for their stellar contributions and steadfast commitment to ICATT – their superlative work has undeniably furthered the Institute and the profession.

## Strategic Accomplishments 2022-2025

In the previous term, we set the stage for the future when we launched our **2022-2025 Strategic Plan: Driving Sustainability, Reinforcing Trust**. Having mapped the journey, we embarked with enthusiasm and purpose, and, as a result, last year was marked by several notable accomplishments.

In unfolding this three-year strategy, we focused on key areas during 2023/24, including enhancing stakeholder and membership engagement, adopting and implementing international standards, ensuring the seamless delivery of services to members and elevating our overall brand impact. ICATT has revised its strategic Vision to further ensure the accomplishment of its mandate as set by Act 33 of Parliament in 1970: The Institute's vision is:

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

## President's Message cont'd

### Strengthening the framework

Professional accountants are responsible for protecting the integrity of financial reporting in organisations. In order to achieve this, ICATT's Council is of the view that it is essential that all professional accountants be appropriately licensed and regulated. With oversight from a supervisory authority, critical tasks such as preparing Financial Statements should only be executed by credible and qualified professionals who are supported by the appropriate continuous training and oversight.

In seeking to actualise this objective, the Institute started drafting amendments to the ICATT Legislation to ensure the profession is effectively regulated. These amendments will enshrine the concepts of transparency and accountability in the practice, which will redound to the wider public interest.

### Promoting the public interest

We recognise the Public Sector is the largest in the economy, encompassing complex finances, and competing demands on public resources, all with the need for transparency and accountability in the management of public funds. Given this scope, it is clear the demands on accounting and finance professionals within this Sector are high.

ICATT is constantly seeking to empower professionals to meet and surpass these requirements. Over the last term, ICATT put focus on collaborating with relevant stakeholders regarding the implementation of training for public sector finance professionals, establishing a public sector qualification and reestablishing a framework to support the initiative for the adoption the International Public Sector and Accounting Standards (IPSAS). This also forms part of our aim to broaden the accountancy profession's reach in this sector and marks a significant opportunity to advance our mandate in seeking the public's interest.

These achievements also align with efforts by other stakeholders, including the Government of the Republic of Trinidad and Tobago (GORTT) and external regulatory agencies. Given the critical nature of the

Public Sector, ICATT sees it as our responsibility to offer guidance and support to ensure that both the professional and public interests are sustainably represented.

### Focusing on sustainability

Having been at the forefront of the accountancy profession for over five decades, we have an intimate understanding of the need for sustainability. Although concepts such as compliance are essential, ICATT's commitment to and vision for sustainability extends beyond this.

In 2023/24 we started developing a variety of initiatives under our environmental, social, and corporate governance (ESG) agenda to champion a more informed and responsible world. We see the accountant's role as being an essential one in the progressive sustainability agenda that is aimed at ensuring socioeconomic stability.

Giving this deeper context, the recently established Standards S1 and S2 by the International Sustainability Standards Board provide a global baseline for sustainability disclosures. Recognizing the role accountants play in building sustainable societies, ICATT's commitment also extends beyond compliance to developing a variety of initiatives under our ESG Agenda to champion a better more responsible world.

The Council of ICATT recognizes the need to keep pace with international common practice regarding the implementation of S1 and S2 and there is continuous engagement with local, regional and international stakeholders as ICATT considers an initial period of voluntary adoption followed by a phased approach to mandatory implementation over the short to medium term.

### The Importance of our role as a Public Accountancy Organisation

As a Professional Accountancy Organisation (PAO) registered with the International Federation of Accountants (IFAC), ICATT maintains a responsibility to embrace best practice, including the adoption and implementation of international standards.

IFAC has established seven Statement of Membership Obligations (SMOs) and, as such, ICATT must implement mechanisms to comply with and report on the SMOs. One of these obligations – SMO 6 – outlines the requirements and mechanisms for investigative and disciplinary procedures. To ensure compliance and alignment with global expectations, ICATT has embarked upon a comprehensive review of its own licensing, investigative and disciplinary procedures that will ensure greater robustness of the system.

Additionally, ICATT has strengthened its stakeholder relationships with both the International Federation of Accountants (IFAC) and the the Institute of Chartered Accountants of the Caribbean (ICAC) **by ensuring active ICATT representation on several committees of these regional and global entities** where the knowledge sharing, valuable perspectives and unique insights can further shape ICATT and the profession, not only in Trinidad and Tobago but worldwide.

ORGANIZATION	ICATT REPRESENTATION
IFAC Panel on Accounting Education	Stacy-Ann Golding
IFAC PAO Development and Advisory Group	Marsha Caballero (IFAC Board Appointed Committee Member)
ICAC Board- Director ICAC Board – Alternate Director	Denise Chinpire - O'Reilly Dwayne Rodriguez-Seijas
Trinidad and Tobago Coalition of Services Industries	Angela Lee Loy
Medical Board of Trinidad and Tobago	Ansuya Babwah
St Jude's School for Girls	Lucyann Henry-Coutou (26 July 2023 to present)
The National Emergency Ambulance Service Authority	Lizsandra Guerra
Trinidad and Tobago Group of Professional Associations	Corene Procope (President) Kendall Walters (Member)

## Expanding the impact of our engagement

As part of our focus on improving the quality of service and support for our current membership, we have undertaken bold new measures during the 2023/24 Term. In listening to your needs as communicated through our membership benefits survey, we will be implementing a Membership Health Pan. The Council has approved a service provider and soon, we will be unveiling the details of this exciting new addition to the benefits that ICATT membership provides.

ICATT also recognises that in undertaking the responsibility to serve the needs of the accounting professionals at every level, we must be exponentially inclusive. This is why we are pursuing the introduction of an Associate membership category, which will open doors for a broader community of professionals to be supported by ICATT and who, in turn, will contribute to our profession's collective success.

Apart from the direct focus on accounting and finance professionals, the Institute is implementing mechanisms to increase overall stakeholder engagement. By creating these channels for dialogue, we can discuss relevant issues and lobby for more inclusive improvements. In building an active community with key partners, we will be able to balance both sides of the equation in terms of

***The accounting profession has always been a pillar of stability, providing the financial bedrock upon which individuals, organisations and economies stand. In these globally transformative times, our role as a regulatory body has become even more crucial – I assert that ICATT, its Council and Secretariat are up to the challenge.***

satisfying the needs of accounting professionals and the entities or individuals that rely on them.

## Teamwork Makes the Dream Work

Speaking on behalf of our Council, I can attest to the superlative efforts made by the ICATT Secretariat in doing the work that paves the way for all the advances we have achieved and will continue to do. This qualified and enterprising team, led by ICATT's Chief Executive Officer, Marsha Caballero, handles the various demands with an expert level of professional acumen and efficiency. The ICATT Secretariat works tirelessly to ensure the actualization of the Institutes strategic plans.

## Financial Performance

The Institute has reported total revenue for 2023 of \$4,736,208. This represents a 7.61% increase from 2022. The increase in revenue can be attributed to a 12.36% increase in 'Student's Subscriptions, Fees & Subvention, 0.02% increase in 'Members' Subscription & Fees and an increase of 13.79% in 'Other Income' with profit from seminars and other events being a significant contributor (12.5% Increase).

A surplus of \$390,589 (8.25%) has been posted for the year ended 31 December 2023. By comparison, the 2022 surplus was \$298,521 (6.80%). Member support of the Annual International Finance and Accounting Conference and online CPD programs can be credited for the recognized surplus for 2023 in addition to the increase in ACCA subvention by more than \$66,000.

## President's Message cont'd

ICATT's total operating expenditure for the year ended 31 December 2023 was \$4,318,611 which is an increase from 2022 by 6.18%. The major contributor to this increase was other operating expenses which increased by 13.97% while on the other hand depreciation and Employees' Salaries and Benefits decreased in 2023. Noteworthy, Employees' Salaries and Benefits decrease of 0.17% included a trade dispute settlement of \$75,000. Additionally, the position of Finance and Admin Manager vacant in 2022 became occupied as at 1 July 2023 following the promotion of the Manager Member & Student Relations; the vacancy of this position saw these duties being satisfied by current staff resources.

The Institute's total investments increased by 8.41% for the year ended 31 December 2023. This was due the replenishment of funds which was utilized in 2022 to assist with cashflow management for the Annual Conference. Cash and Cash Equivalents increased by a total of 23.24% with Cash at Bank increasing by 94.08%. In keeping with the Institutes' investment policy further investments will be made from Cash at Bank to ICATT's investment accounts.

### 2024 and Beyond

The accounting profession has always been a pillar of stability, providing the financial bedrock upon which individuals, organisations and economies stand. In these globally transformative times, our role as a regulatory body has become even more crucial – I assert that ICATT, Its Council and Secretariat are up to the challenge.

We find ourselves navigating uncharted terrain, adapting to a dynamic landscape shaped by technological advancements,

global uncertainties and evolving regulatory frameworks.

However, it is these challenges that will allow us to uncover our collective strength and resilience as a profession. In fact, we have shown that it is our ability to adapt, innovate and embrace change that makes us strong. At the centre of it, ICATT stands as a beacon of knowledge, expertise, and professional standards including the principles that have guided our profession for decades – integrity, transparency, and accountability.

ICATT will continue to leverage the tools and network at our disposal, embrace continuous learning and foster a culture of innovation. We will continue to collaborate, share insights and champion best practices within the finance, accounting and business sectors as well as with our peers regionally and globally. As we remain committed to our profession, I am confident that by working together, we will flourish.

As we approach 54 years in existence, the Institute has never been more resolute in the achievement of its vision to be the voice of the accounting profession and leverage every opportunity to achieve our expansive mission. Built on five decades of achievement and the hard work of many dedicated professionals, ICATT is poised for a resilient future.



*Jerome Dookie, Chairman, Trinidad & Tobago Energy Chamber; Dwayne Rodriguez-Seijas, President, ICATT; Feature Address Speaker, The Honourable Colm Imbert, Minister of Finance, Trinidad & Tobago; Marsha Caballero, CEO, ICATT; Feature Speaker Garvin Madera, CEO, Caribbean Airlines.*



# ICATT'S STRATEGIC PLAN

## 2022-2025 FOCUS

### QUALITY ASSURANCE

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

*Policy & Processes*



### MEMBERSHIP VALUE

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



*Customer*

**ICATT**

*Financial*



*Organization & Learning*



### FINANCIAL SUSTAINABILITY

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

### BRAND IMPACT

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

# CEO'S REPORT



**As we reflect on the past year, I am pleased to highlight the positive strides made by ICATT in its strategic and operational initiatives whilst ensuring the highest standards of the accounting profession. ICATT's mandate remains unchanged from inception - To serve as the Regulator of Accountancy in Trinidad and Tobago, with responsibility for the training, development, and sustainability of the profession through education and lobbying stakeholders on matters of interest.**

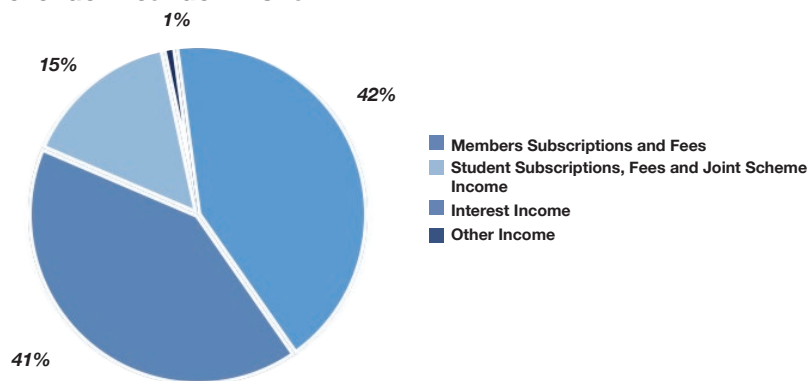
What has changed however, is the national and global landscape within which we operate. Global uncertainty underpinned by evolving technologies, revised regulatory frameworks and climate concerns are just a few of the critical issues that must be addressed by the profession. ICATT views these fundamental changes as opportunities for the Institute to continue leading the pathway forward and driving quality and excellence within the profession.

The Institute created its 2022-2025 Strategic Plan themed Driving Sustainability, Reinforcing Trust with mechanisms to propagate growth and development. A key component of this strategic approach includes the development **Four Strategic Pillars of Excellence – Quality Assurance, Membership Value, Brand Impact and Financial Sustainability** as ICATT's core guiding principles. Aligned with these pillars are specific initiatives and key performance indicators that will allow for further analysis, implementation and impact.

## Financial Performance

The Total Revenue for the period ending for the period 31 December 2023 was \$4,736,208, which represents a 7.61% increase from 2022 figure of \$4,389,291. This increase was resultant of an increase in Student's Subscriptions, Fees & Subvention and Other Income which includes profit from seminars.

Revenue Breakdown Chart



REVENUE	2022	2023
Members Subscriptions and Fees	1,947,840	1,948,230
Student Subscriptions, Fees and Joint Scheme Income	641,698	721,004
Interest Income	34,357	58,188
Other Income	1,765,396	2,008,786
<b>Total Revenue</b>	<b>4,389,291</b>	<b>4,736,208</b>

The increase in Other Income was highlighted by a 12.5% increase from seminars – from \$1,760,570 in 2022 to \$1,980,649 in 2023. A spotlight of this substantial improvement was the over subscriptions to several strategic offerings during the period with continued consistent performance of both the AIFAC and IFRS seminar.

In terms of AIFAC 2023, there was a 13.8% decrease in income from this event when compared to the previous year, this was mainly due to the price increases by the main service provider for food, beverage and the need for additional parking. The income generated from the event matched expectations of previous years and exceeded the event budgeted surplus.

In terms of expenditure there was a 6.18% increase in 2023 when compared to 2022. The major contributor to this increase was other operating expenses which increased by 13.97% while on the other hand depreciation and Employees' Salaries and Benefits decreased in 2023. The Employees' Salaries and Benefits decrease of 0.17% included a trade dispute settlement of \$75,000. It should also be noted that even though there was an overall increase in expenditure when compared to 2022, these costs were less than budgeted for the period by 2.4%

Overall, the institute reported a surplus of \$390,589 for 2023; a 30.8% increase when compared to 2022. This is attributable to the overall increase in income and the continued prudent management of expenditure in accordance with budgets. This resulted with year-end Total Assets of \$7,259,918 and an Accumulated Fund of \$5,016,577.

FINANCIAL RESULTS 2019-2023					
Description	2019	2020	2021	2022	2023
<b>REVENUE</b>					
Members Subscriptions and Fees	1,997,268	1,942,129	2,046,203	1,947,840	1,948,230
Student Subscriptions, Fees and Joint Scheme Income	1,088,360	854,632	849,667	641,698	721,004
Interest Income	37,184	51,287	45,959	34,357	58,188
Other Income	1,500,434	1,084,111	1,621,905	1,765,396	2,008,786
<b>Total Revenue</b>	<b>4,623,246</b>	<b>3,932,159</b>	<b>4,563,734</b>	<b>4,389,291</b>	<b>4,736,208</b>
<b>Expenses</b>					
Employee Salaries & Benefits	(1,641,608)	(1,467,352)	(2,022,189)	(1,650,078)	(1,647,200)
Public Relations/Marketing	(94,853)	(32,585)	(61,540)	(119,625)	(115,598)
Operating Expenses	(1,628,329)	(1,935,296)	(2,106,252)	(2,297,494)	(2,555,813)
<b>Total Expenditure</b>	<b>(3,364,790)</b>	<b>(3,435,233)</b>	<b>(4,189,981)</b>	<b>(4,067,197)</b>	<b>(4,318,611)</b>
<b>Profit before Tax</b>	<b>1,258,456</b>	<b>496,926</b>	<b>373,753</b>	<b>322,094</b>	<b>417,597</b>
Income Tax Expense	(35,052)	(21,205)	(23,422)	(23,573)	(27,008)
<b>Net Surplus/(Deficit)</b>	<b>1,223,404</b>	<b>475,721</b>	<b>350,331</b>	<b>298,521</b>	<b>390,589</b>
<b>Total Assets</b>	<b>5,689,406</b>	<b>6,044,796</b>	<b>6,213,243</b>	<b>6,149,914</b>	<b>7,259,918</b>
<b>Accumulated Fund</b>	<b>3,577,709</b>	<b>4,029,128</b>	<b>4,361,921</b>	<b>4,645,516</b>	<b>5,016,577</b>

## Webinars and Seminars

Started in 2021 and having been expanded since then, ICATT's flexible webinar series now features a wide scope of offerings including on-demand assets. This mechanism has proven to be a convenient and valuable resource for members and other interested parties to update their skills and attain the requisite CPDs.

We have worked hard to ensure that we align the training offered with individual requirements and changing global trends and will continue to invest in expanding our Continuing Professional Development (CPD) programmes in 2024.

Interwoven with these targets is the hosting of our Annual International Finance and Accounting Conference (AIFAC). This annual event is not merely a gathering – it is a platform designed to empower finance professionals and business leaders to navigate successfully in a world where finance is evolving at an unprecedented pace. As leaders in this field,

it is our duty to keep pace and lead the charge towards a future marked by resilience and innovation.

## Charting a Resilient Future – AIFAC 2023

Featuring local, regional and global thought leaders and industry pioneers, AIFAC 2023 has definitively proven that it is the go-to event for insight for finance accounting and business leaders. Attended by over 500 persons, the 2023 conference embodied the renewed vision of the Institute in terms of harnessing change as an opportunity for the progress of the professionals.

Hosted on November 16 and 17 at the Hyatt Regency under the banner of 'Charting a Resilient Future', the 14th AIFAC was an overwhelming success. This year's theme communicated our commitment to equip the hundreds of attendees with the tools, knowledge, and innovative approaches required to thrive in a dynamic landscape. We are fully aware that building resilience, embracing technology, fostering innovation, and addressing global challenges are no longer buzzwords – they are the very pillars that will shape our collective success.

# CEO'S REPORT cont'd

SURPLUS FROM SEMINARS AND EVENTS 2019-2023										
DESCRIPTION	2019		2020		2021		2022		2023	
	No.	Surplus	No.	Surplus	No.	Surplus	No.	Surplus	No.	Surplus
Seminars	11	881,986	9	237,558	28	757,062	28	1,128,087	9	1,435,245
Annual Conference	1	650,319	1	795,822	1	852,181	1	632,483	1	545,404
Events	1	2,086	0	-	0	-	0	-	0	-
<b>Total</b>	<b>13</b>	<b>1,534,391</b>	<b>10</b>	<b>1,033,380</b>	<b>29</b>	<b>1,609,243</b>	<b>29</b>	<b>1,760,570</b>	<b>10</b>	<b>1,980,649</b>

## Membership

49 new practitioners joined ICATT and 6 members have gone on to become Member in Practice – Audit, bringing to total to 153. There were also 11 new Members in Practice-Non-Audit and the group now total 121.

The table below shows the growth in the various membership

### ANNUAL MEMBERSHIP STATS

MEMBERSHIP CATEGORY	GROWTH %
MPA	0.00 %
MP	9.00 %
MNP	0.35 %
MR	2.33 %
MRO	-14.71 %

## Looking Ahead

ICATT continues to successfully implement the measures envisioned towards fulfilling our mandate and through resourcefulness, teamwork, and applied expertise. With each success, we are creating a more empowering and enabling environment that will benefit the profession and our nation.

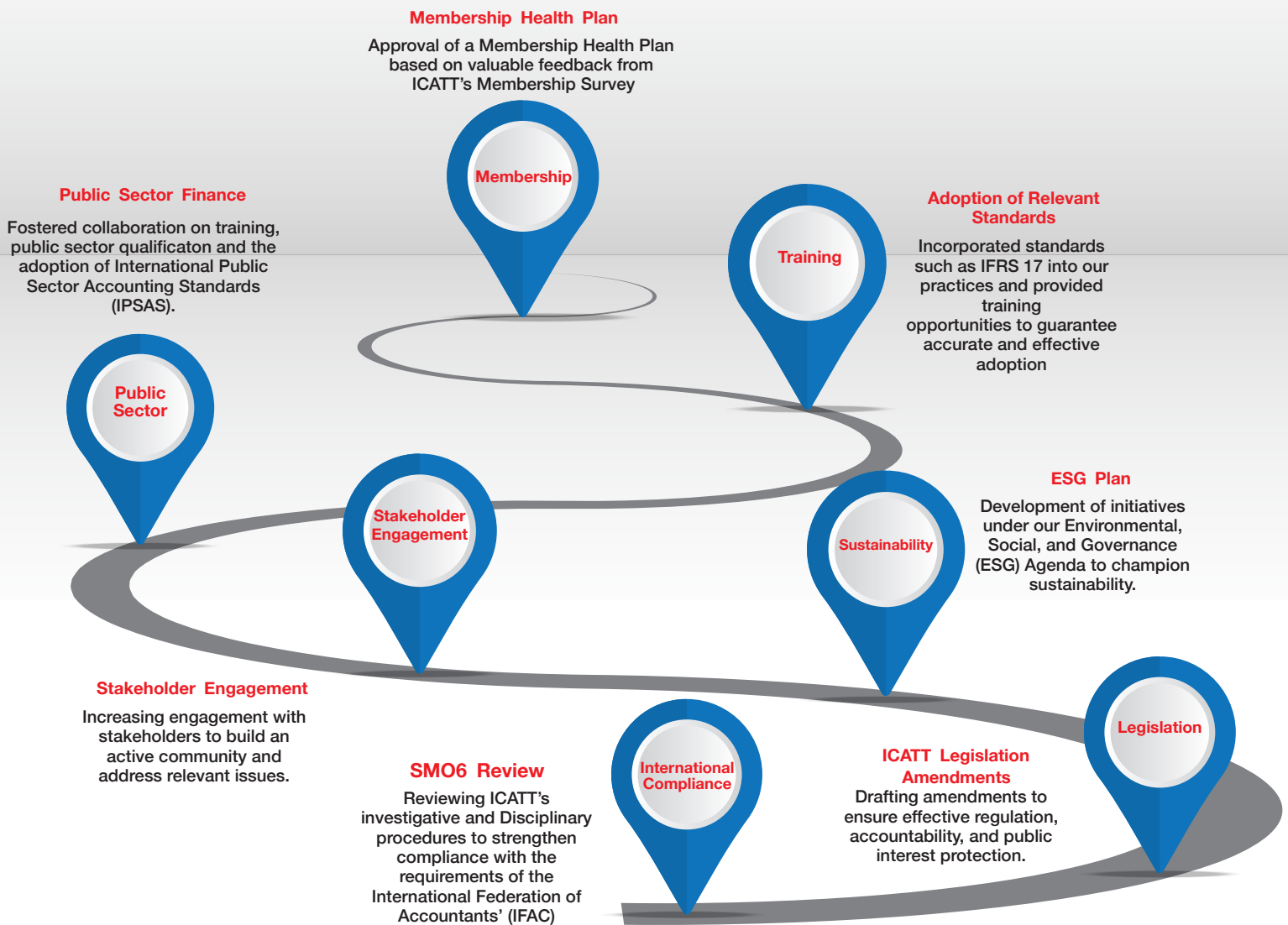
Our overall vision remains steadfast, and the focus will continue to be, improved adherence to standards across all sectors, improved adherence to global objectives, increased member satisfaction and improved quality across the profession.

The team recognises the relevance and vitality of our profession hinges on our ability to envision the future and embrace change. Our ongoing commitment ‘Driving Sustainability and Reinforcing Trust’ is assured to members, stakeholders, and society at large. Guided by our Strategic Plan and the feedback from our membership and stakeholders, ICATT will continue to strive forward and achieve these shared goals.

The coming year holds exciting opportunities for growth, and I am confident ICATT will strengthen the accounting profession, aligns with the dynamic needs of our global community and charts a resilient future.

	TOTAL AS AT 31.12.2022	NEW MEMBERS	DELISTED	CHANGE IN MEMBERSHIP CATEGORY	TOTAL AS AT 31.12.2023
MNP	1133	49	(36)	(7)	1139
MPA	153	6	(2)	(4)	153
MP	111	11	(1)	-	121
MR	172	4	-	-	176
MRO	34	1	(4)	(2)	29
<b>TOTAL</b>	<b>1603</b>	<b>71</b>	<b>(43)</b>	<b>(13)</b>	<b>1618</b>

# ACHIEVEMENTS



# 2023-2024 COUNCIL



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



**Adrienne D'Arcy**  
CA, FCCA  
VICE-PRESIDENT



**Dinesh Bhola**  
CA, FCCA



**Arun Seenath**  
CA, FCCA



**Keith André Mills**  
CA, FCCA



**Marissa Quashie**  
CA, FCCA



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



**Christopher Ramjit**  
CA, FCCA



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



**Haseeb Mohammed**  
CA, FCCA

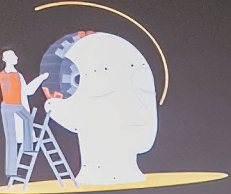


**Desmond Dial**  
CA, FCCA, MBA



**Tamara Sieuraj**  
CA, FCCA

What is  
Generative  
GenAI?



Artificial Intelligence  
1956

AI is a class of computer programs that are able to learn from data and simulate intelligent human behavior.

Machine Learning  
1997

Deep Learning  
2017

Generative AI  
2021

Generative AI is a class of computer algorithms that try to simulate content generation/basic reasoning capabilities in humans.





# COMMITTEE REPORTS

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<b>COMMITTEE MANDATE</b>	The purpose of the Auditing and Accounting Standards Committee is to improve the standards of Auditing, in accordance with the International Standards on Auditing (ISAs), and with the International Financial Reporting Standards (IFRS).										
<b>MEMBERS</b>	<table border="0"> <tr> <td>Haseeb Mohammed – <b>Chairman</b></td> <td>Dinesh Bhola – <b>Vice Chairman</b></td> </tr> <tr> <td>Daniel Bissoondial</td> <td>Rishi Motilal</td> </tr> <tr> <td>Stacy-Ann Golding</td> <td>Karuna Maharaj</td> </tr> <tr> <td>Chay Gomez</td> <td>Renée-Lisa Phillip</td> </tr> <tr> <td>Giles Leung</td> <td>Kristianna Scoon</td> </tr> </table>	Haseeb Mohammed – <b>Chairman</b>	Dinesh Bhola – <b>Vice Chairman</b>	Daniel Bissoondial	Rishi Motilal	Stacy-Ann Golding	Karuna Maharaj	Chay Gomez	Renée-Lisa Phillip	Giles Leung	Kristianna Scoon
Haseeb Mohammed – <b>Chairman</b>	Dinesh Bhola – <b>Vice Chairman</b>										
Daniel Bissoondial	Rishi Motilal										
Stacy-Ann Golding	Karuna Maharaj										
Chay Gomez	Renée-Lisa Phillip										
Giles Leung	Kristianna Scoon										
<b>CHAIRMAN'S OVERVIEW</b>	<p>The Accounting and Assurance Standards (AAS) Committee has diligently dedicated its efforts to finalize the rationale for the Bannerman clause in audit reports, concurrently developing a comprehensive communication plan to effectively engage stakeholders. In response to the emergence of IFRS Sustainability standards, the committee exercised meticulous consideration, contemplating the introduction of a non-mandatory adoption option starting from January 1, 2024.</p> <p>Recognizing the importance of tailoring global standards to the local landscape, the AASC actively engaged in refining the definition of Public Interest Entities (PIE) within the context of Trinidad and Tobago. The objective was to craft a definition that is not only applicable but also purposefully aligned with the unique characteristics of the region.</p> <p>Beyond theoretical deliberations, our committee played a pivotal role in delivering training sessions on pertinent IFRS topics, ensuring that the content remains current and relevant for practitioners. By doing so, we contribute to the ongoing professional development of our members and the wider community.</p> <p>AASC remains vigilant in its commitment to offer a Trinidad and Tobago perspective in the global standard-setting arena. This involves a meticulous review of exposure drafts from both IFRS and ISAs, guaranteeing that our unique regional insights are effectively communicated to standard setters. Through these multifaceted initiatives, the AASC continues to be at the forefront of shaping and influencing accounting and assurance standards in a manner that reflects the distinct needs and nuances of Trinidad and Tobago.</p>										
<b>SUMMARY OF ACTIVITIES</b>	<p>The Auditing and Accounting Standards Committee convened for a total of five (5) meetings during the 2023/2024 term, actively steering various projects and activities aimed at elevating standards and practices within the accounting profession.</p> <p>Through these initiatives, the Auditing and Accounting Standards Committee demonstrated a proactive stance in addressing key challenges, fostering collaboration with stakeholders, and ensuring the profession's alignment with international best practices. This multifaceted approach reflects the committee's commitment to excellence, ethical conduct, and the continued advancement of the accounting standards landscape.</p> <p><b>Key accomplishments during this term include:</b></p> <ul style="list-style-type: none"> <li>• <b>Amendments to ICATT's Definition of Public Interest Entity (PIE):</b> The committee successfully concluded amendments to ICATT's definition of a Public Interest Entity, aligning it with evolving industry needs and international standards.</li> <li>• <b>Ongoing Collaboration with CBTT on IFRS Technical Papers:</b> A continuous collaborative effort with the Central Bank of Trinidad and Tobago (CBTT) was maintained, focusing on the development of IFRS Technical Papers to address current and emerging issues.</li> <li>• <b>Review of AML Report Template:</b> The committee reviewed the Anti-Money Laundering (AML) Report Template, to ensure its relevance and effectiveness in combating financial crimes.</li> <li>• <b>Revisions to Non-Assurance Services Provisions to the Code:</b> Significant revisions were made to the provisions related to non-assurance services, ensuring compliance with ethical standards outlined in the Code.</li> <li>• <b>Education on IFRS S1 &amp; S2:</b> The committee provided training initiatives on the implementation of IFRS Sustainability Standards S1 and S2, staying abreast of global shifts toward sustainable reporting.</li> </ul>										

## DISCIPLINARY PROCEEDINGS AND APPEALS PANEL – End of Term Report 2023/24

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

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

All Members shall be drawn from the respective Panel.

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

### Investigation Tribunals

Tribunal means the group of persons selected from the Disciplinary Proceedings Panel to adjudicate on Investigatory and Disciplinary matters. The functions of an Investigation Tribunal shall be:

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

### Disciplinary Tribunals

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

### Appeals Committees

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

- a. refusal of membership by Council
- b. decisions of Investigation and Disciplinary Tribunals
- c. decisions of the Licensing Committee, and
- d. to provide a machinery for the correction of error.

Most members of the Panel were appointed on April 10, 2018. While eight additional members were appointed on March 18, 2023. The various members are stated below:

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

INVESTIGATIONS TRIBUNAL	DISCIPLINARY TRIBUNAL	APPEALS COMMITTEE
<b>Chairman</b> – Nigel Irish (ICATT Member)	<b>Chairman</b> - Ingrid Lashley (ICATT Member) (appointed in October 2021)	<b>Chairman</b> – Retired Madame Justice Annestine Sealey (Non-Accountant)
<b>Vice Chairman</b> – Sharda Nanan (ICATT Member) (Appointed April 2021)	<b>Vice Chairman</b> – Raymond Crichton (Non-Accountant)	<b>Vice Chairman</b> – Steve Waldron (Attorney-at-Law)

NON-ICATT MEMBER (no more than 6 members)	NON-ACCOUNTANT MEMBERS (no more than 6 members)	ICATT MEMBERS
Attorney-at-law <ul style="list-style-type: none"> <li>• Barrie Attzs</li> <li>• Dawn Seepersad</li> <li>• Colleen Murray</li> <li>• Natasha Ashby</li> <li>• Jo-Anne Julien</li> </ul>	<ul style="list-style-type: none"> <li>• Martin De Gannes</li> <li>• Ulric Miller</li> <li>• Ravi Suryadevara</li> <li>• Colin Santana (May 18, 2023 – present)</li> </ul>	<ul style="list-style-type: none"> <li>• Savatary Lopez</li> <li>• Binode Bajnath</li> <li>• Carl Sooko</li> <li>• Richard Young</li> <li>• Donna Jack</li> <li>• Pamela Seesahai</li> <li>• Varesha Besai</li> <li>• Nigel Romano</li> <li>• Ruthven Junior Thompson (May 18, 2023 – present)</li> <li>• Stacy-Ann Golding (May 18, 2023 – present)</li> <li>• Dianne Mano (May 18, 2023 – present)</li> <li>• Marlon Danglede (May 18, 2023 – present)</li> <li>• Nicole Joseph (May 18, 2023 – present)</li> <li>• Derek Mohammed (May 18, 2023 – present)</li> <li>• Dawn Calendar (May 18, 2023 – present)</li> </ul>

Council member Edmund Phillips - Ex officio Member

### SUMMARY OF ACTIVITIES

For the 2023-2024 term, the Investigations Tribunal, Disciplinary Tribunals and Appeals Committee of ICATT's Disciplinary and Appeals Panel have worked diligently on the referred matters. The following details of matters received for the 2023/2024 term:

- Various Investigations Tribunals have investigated six complaints on the allegations against Members. In February 2024, an additional matter was received; however, the complainant was informed that further information must be provided to the Tribunal to proceed with the investigation.

The assigned Tribunals determined that the claims in five complaints had merit and that prima facie cases were made against Members. However, two matters were referred to the Council for disposal as it was determined by the Tribunal that the allegations were without merit and that no prima facie case had been made against Members. As per the ICATT Rules, two assigned Investigation Tribunals requested that the Council dispose of two matters considered. The Council has decided to review one decision; ICATT's Appeals Committee is currently considering the request to review the Tribunal's decision. Regarding the other matter, the Council is still reviewing the other request.

- The Appeals Committee is still reviewing the Council's request to review an Investigation Tribunal's decision. The Committee is scheduled to hear the matter on March 20, 2024.
- The Disciplinary Tribunal received five Statement of Allegations from the Investigations Tribunals; four disciplinary hearings were convened in 2023 and Orders and Statement of Reasons. The Fifth matter is scheduled to be heard on March 19, 2024.

<b>COMMITTEE'S MANDATE</b>	<p>The sole responsibility of this committee are as follows:</p> <ol style="list-style-type: none"> <li>considering whether to grant, renew, amend or cancel Practising and Auditing Certificates issued by the Institute;</li> <li>overseeing the Institute's Practice Monitoring Program; and</li> <li>reviewing and taking appropriate action in respect of each monitoring report.</li> </ol>
<b>MEMBERS</b>	<p>Nola Drayton-Smith – <b>Chairman</b> <span style="float: right;">Anne-Marie James – <b>Vice Chairman</b></span>  Denise Chinpire-O'Reilly (May 18, 2023 – present) <span style="float: right;">Olivia Constantine (May 18, 2023 – present)</span>  Howard Dottin <span style="float: right;">Avyann Ferguson-Awai (February 19, 2019 – present)</span>  Melissa Mano  Council Member, Keith André Mills - Ex-Officio Member  The non-accountants on the Committee were M. Mano, A Ferguson-Awai, and O. Constantine</p>
<b>CHAIRMAN'S OVERVIEW</b>	<p>The Committee remains dedicated to the Practical Monitoring Program, aimed at safeguarding the public interest by ensuring adherence to International Standards on Auditing (ISA) and International Standards on Quality Control No. #1 – Quality Assurance (ISQC1) in all audits. However, in 2023, there was a notable drop in assessment quality, with only 60% of members receiving satisfactory evaluations, a decline from the 90% reported in 2022. This decline raises significant concerns for the Committee, given the reliance of stakeholders on audited financial statements. The Licensing Committee is committed to following up with members to ensure appropriate corrective measures are taken when necessary.</p>
<b>SUMMARY OF ACTIVITIES</b>	<p>In 2023, the Licensing Committee actively monitored twenty (20) firms, dedicating significant effort to thoroughly reviewing Practice Monitoring Reports.</p> <p>Throughout the year, a series of continuous professional education (CPE) programs were conducted for practicing members, with a focus on enhancing their skills in documenting audit work effectively. The sessions aimed to proactively address issues identified during audit monitoring visits and provide valuable guidance to small and medium practitioners. Collaborating closely with the Secretariat, the committee organized mandatory workshop sessions to further elevate the quality of audits among practicing members.</p> <p>During the 2023/2024 term, the Committee convened six (6) meetings to deliberate on practicing licenses, and an additional four (4) occasions saw the consideration of applications through round-robin procedures.</p> <p>A comprehensive review of 213 applications took place, resulting in the approval of 198 Re-issuance Applications. These comprised:</p> <ul style="list-style-type: none"> <li>• 61 Practising (Non-Audit)</li> <li>• 137 Practising-Auditing</li> </ul> <p>Additionally, 15 New Applications were processed, with 10 falling under Practising (Non-Audit) and 5 under Practising (Audit). The Committee remains committed to ensuring the high standards and proficiency of its members in the auditing profession.</p>

AUDIT MONITORING VISIT STATISTICS FOR TRINIDAD AND TOBAGO

Year of visit	Total reports	First or routine visit	Second visit (first follow-up)	Third visit (second follow-up)	Fourth visit (third follow-up)	Fifth visit (third follow-up)
2023	20	15	1	2	1	1
2022	20	17	1	1	1	0

1 JANUARY 2023 TO 31 DECEMBER 2023

	First or routine visits	Second or routine visits	Third or routine visits	Fourth or routine visits	Fifth or routine visits	Total Visits
<b>Satisfactory</b>	11	0	0	1	0	12
<b>Unsatisfactory outcome</b> – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	1	1	2	0	0	4
<b>Unsatisfactory outcome</b> – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	3	0	0	0	1	4
<b>Unsatisfactory outcome</b> – Satisfactory compliance with auditing standards but serious independence issues	0	0	0	0	0	0
<b>Unsatisfactory outcome</b> – Unsatisfactory compliance with auditing standards and serious independence and other issues	0	0	0	0	0	0
<b>TOTAL</b>	<b>15</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>20</b>

1 JANUARY 2009 TO 31 DECEMBER 2023

	First or routine visits	Second or routine visits	Third or routine visits	Fourth or routine visits	Fifth or routine visits	Total Visits
<b>Satisfactory</b>	58	44	91	48	44	103
<b>Unsatisfactory outcome</b> – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	12	35	47	11	34	49
<b>Unsatisfactory outcome</b> – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	60	33	90	57	34	94
<b>Unsatisfactory outcome</b> – Satisfactory compliance with auditing standards but serious independence issues	2	2	4	2	2	4
<b>Unsatisfactory outcome</b> – Unsatisfactory compliance with auditing standards and serious independence and other issues	23	25	48	23	25	48
<b>TOTAL</b>	<b>155</b>	<b>139</b>	<b>280</b>	<b>141</b>	<b>139</b>	<b>298</b>

	First or routine visits	Follow-up visits	Total Visits
<b>Satisfactory</b>	74	47	121
<b>Unsatisfactory outcome</b> – Limited number of serious deficiencies in compliance with auditing standards requiring some improvement	13	38	51
<b>Unsatisfactory outcome</b> – Widespread serious deficiencies in compliance with auditing standards requiring significant improvement	60	34	94
<b>Unsatisfactory outcome</b> – Satisfactory compliance with auditing standards but serious independence issues	2	2	4
<b>Unsatisfactory outcome</b> – Unsatisfactory compliance with auditing standards and serious independence and other issues	23	25	48
<b>TOTAL</b>	<b>172</b>	<b>146</b>	<b>318</b>

<b>COMMITTEE MANDATE</b>	The purpose of the Members and Students Relations (MSR) committee is to capture members’ and students’ interests to increase involvement in the institute, encourage greater networking with other accountants, business communities and the government to increase awareness of ICATT’s profile and to develop CPD programs for all members so as to increase the expansion of the membership base.										
<b>MEMBERS</b>	<table border="0"> <tr> <td>Marissa Quashie – <b>Chairman</b></td> <td>Desmond Dial - <b>Vice Chairman</b></td> </tr> <tr> <td>Shalini Budhu</td> <td>Andrea Ragoo</td> </tr> <tr> <td>Atiba Caddle</td> <td>Haimchan Ramdeo</td> </tr> <tr> <td>Nadia Mohammed</td> <td>Sasha Ramharakh</td> </tr> <tr> <td></td> <td>Tanya Wright</td> </tr> </table>	Marissa Quashie – <b>Chairman</b>	Desmond Dial - <b>Vice Chairman</b>	Shalini Budhu	Andrea Ragoo	Atiba Caddle	Haimchan Ramdeo	Nadia Mohammed	Sasha Ramharakh		Tanya Wright
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Atiba Caddle	Haimchan Ramdeo										
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	Tanya Wright										
<b>CHAIRMAN’S OVERVIEW</b>	<p>The committee continued its innovative hybrid approach to meetings, allowing members the flexibility to attend either in person or virtually. Physical gatherings proved highly engaging, fostering dynamic discussions, and bringing forth excellent ideas for committee consideration.</p> <p>Highlights of the committee’s endeavours over the year include:</p> <p><b>AIFAC 2023 - “Charting a Resilient Future”</b></p> <p>The MSR Committee of ICATT successfully hosted the 14th Annual International Finance and Accounting Conference (AIFAC 2023). Aligned with the Institute’s 2022-2025 strategic plan, the conference explored the latest trends, challenges, and opportunities in finance and accounting, emphasizing innovative strategies for navigating the evolving technological, economic, and environmental landscape.</p> <p>The robust agenda facilitated participant reconnection, networking, and learning, covering topics such as emerging trends, proactive innovation, sustainable value creation, global challenges, climate crisis resilience, and leveraging technology and artificial intelligence for enhanced efficiency. Distinguished speakers, including the Honourable Colm Imbert, Garvin Medera, Jerome Dookie, Brent McFee, Jarrod Best-Mitchell, and Scott Hanson, provided valuable insights on critical areas like the changing business ecosystem, talent retention, data privacy, value creation, sustainability, and personal and professional branding.</p> <p>Panel discussions enriched the conference experience, delving into disruptive potential of AI, financial resilience in a global landscape, sustainability and assurance, and strategies for success in Small and Medium Practices (SMPs). ICAC President Andrea St. Rose conveyed greetings from the region, and the conference concluded with a Networking Event featuring Soca Superstar, Kes.</p> <p><b>Member Medical Plan and Benefits Programme</b></p> <p>In response to feedback from the ICATT Membership Survey, the committee launched the ICARE - ICATT Member Benefits Initiative, a comprehensive health plan exclusively for ICATT members and their dependents. The program integrates the Caricare card, offering extensive health benefits, support services, and additional perks. Members will be able to enjoy discounts and privileges at partner proposed merchants, contributing to their overall well-being and financial satisfaction.</p> <p>The ICARE initiative, approved by the Council, includes a group health plan with discounts on health services throughout Trinidad and Tobago. The program aims to provide inclusive coverage for medical services, prescription medications, dental care, vision care, mental health support, and wellness programs. By prioritizing the well-being of its members, both professionally and personally, ICATT demonstrates a steadfast commitment to their success and happiness. The results of this initiative will be shared with the Membership upon finalization of the broker.</p>										

**SUMMARY OF ACTIVITIES**

The Members & Student Relations Committee conducted a total of six (6) meetings throughout the 2023/2024 term, demonstrating a steadfast commitment to aligning its activities with the Strategic Priorities of the Institute and IFAC's Statement of Membership Obligations.

Key accomplishments and initiatives undertaken by the committee over the past year include:

**Approval of the Health Plan for ICATT Members (Membership Benefit Programme)**

Successfully secured the approval of a Health Plan tailored for ICATT members, enhancing the Membership Benefit Programme.

**Finalization of a School Outreach Programme**

Completed the planning of a School Outreach Program designed to promote and encourage students to pursue a career in accountancy.

**Successful Planning and Execution of AIFAC 2023**

Executed a successful 2023 Annual International Finance and Accounting Conference (AIFAC), contributing to the Institute's brand

**Upgrades to website**

Ongoing upgrades to the MSR page to foster greater interaction among members

Through these initiatives, the Members & Student Relations Committee has demonstrated proactive efforts in aligning with organizational priorities, fostering community interaction, and promoting the accountancy profession among both current and aspiring members.



Council Member and MSR Chairman Mrs. Marissa Quashie at AIFAC 2023, with co-host Iris.



<b>COMMITTEE MANDATE</b>	<p>The purpose of the PAIB Committee is to reach out to, and serve, the professional accountants in Trinidad and Tobago who work in industry, commerce, education, public sector and non-profit organizations. This committee focuses on exposing professional accountants to global developments, good practice guidance and knowledge sharing that will enhance the role and domain of professional accountants in business.</p>										
<b>MEMBERS</b>	<table border="0"> <tr> <td>Edmund Phillips – <b>Chairman</b></td> <td>Keith André Mills - <b>Vice Chairman</b></td> </tr> <tr> <td>Petal Daniel-Benoit</td> <td>Michelle Newallo</td> </tr> <tr> <td>Ansuya Babwah</td> <td>Anand Rambaran</td> </tr> <tr> <td>Osben J Cuffie</td> <td>Bernadette Sammy</td> </tr> <tr> <td>Wayne Diaz</td> <td></td> </tr> </table>	Edmund Phillips – <b>Chairman</b>	Keith André Mills - <b>Vice Chairman</b>	Petal Daniel-Benoit	Michelle Newallo	Ansuya Babwah	Anand Rambaran	Osben J Cuffie	Bernadette Sammy	Wayne Diaz	
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Wayne Diaz											
<b>CHAIRMAN'S OVERVIEW</b>	<p>Throughout the 2023-2024 period, PAIB (Professional Accountants in Business) maintained its commitment to raising awareness on topics crucial to members operating in the business sector. In the ever-evolving landscape of business, marked by the integration of Artificial Intelligence, discussions surrounding the sustainability agenda, and the implementation of new accounting standards, PAIB facilitated vibrant discussions and actively supported initiatives aimed at delivering value to its members.</p> <p>Looking ahead to the 2024-2025 period, we are steadfast in our commitment to drive the completion of these ongoing initiatives, fully aware of the positive impact they will have on enhancing the professional lives of our members.</p> <p>I take this opportunity to express my sincere appreciation to the committee members for their willingness to serve and contribute to the development of the profession.</p>										
<b>SUMMARY OF ACTIVITIES</b>	<p>Throughout the term 2023/24, the PAIB Committee convened for a total of six (6) meetings, steadfast in its commitment to advancing its mandate: “To promote awareness and increase knowledge, skill, and proficiency of its members,” aligning with the strategic objectives of the institute.</p> <p>Key initiatives undertaken by the PAIB Committee include:</p> <p><b>SME Training:</b> Delivered value to PAIB members through targeted training sessions. A continuous effort to explore and recommend Continuing Professional Development (CPD) sessions tailored for PAIB members, either as stand-alone sessions or as part of larger events like AIFAC</p> <p><b>ESG Standards:</b> Actively participating in broader discussions surrounding the adoption of Sustainability Standards S1 and S2, which will subsequently influence the committee’s deliverables to PAIB members. This reflects a proactive approach to staying abreast of evolving industry standards.</p> <p><b>PAIB Page Development:</b> Developing a framework for the PAIB page. The expectation is that content will be uploaded to ICATT’s website in 2024. This page will serve as a valuable resource for PAIB members.</p> <p><b>Touch Point Survey:</b> Exploring innovative ways to engage PAIB members by launching periodic short surveys on current and pertinent topics. This initiative aims to gather feedback and insights to better shape the committee’s engagement strategies.</p> <p><b>Tobago Engagement Initiative:</b> Introducing an event specifically designed for PAIB members and potential members in Tobago. This initiative seeks to enhance understanding of finance and business strategies, fostering business sustainability. Participants will gain valuable insights into finance strategy and other critical areas, contributing to the advancement of the accounting profession in Tobago.</p> <p>As the PAIB Committee remains committed to developing initiatives that address members’ needs and align with the institute’s strategic objectives, we extend our gratitude for your continued support. We look forward to further collaboration and the collective advancement of our professional community.</p>										

## SMALL & MEDIUM-SIZED PRACTITIONERS COMMITTEE (SMP) – End of Term Report 2023/2024

<b>COMMITTEE MANDATE</b>	The primary roles of the SMP Committee are to address issues affecting Small and Medium Practitioners, be champions for change, including exerting influence on other stakeholders and make recommendations to Council.								
<b>MEMBERS</b>	<table border="0"> <tr> <td>Renée-Lisa Phillip – <b>Chairman</b></td> <td>Christopher Ramjit – <b>Vice Chairman</b></td> </tr> <tr> <td>Hakeem Ahmad</td> <td>Dana Joseph</td> </tr> <tr> <td>Jason Ali (May - October 2023)</td> <td>Jiselle Renaud-De Silva</td> </tr> <tr> <td>Rishi Dinanath</td> <td></td> </tr> </table>	Renée-Lisa Phillip – <b>Chairman</b>	Christopher Ramjit – <b>Vice Chairman</b>	Hakeem Ahmad	Dana Joseph	Jason Ali (May - October 2023)	Jiselle Renaud-De Silva	Rishi Dinanath	
Renée-Lisa Phillip – <b>Chairman</b>	Christopher Ramjit – <b>Vice Chairman</b>								
Hakeem Ahmad	Dana Joseph								
Jason Ali (May - October 2023)	Jiselle Renaud-De Silva								
Rishi Dinanath									
<b>CHAIRMAN'S OVERVIEW</b>	<p>Despite the complexities arising from various global issues, the world forged ahead, undeterred.</p> <p>Addressing the challenges posed by the new dimensions of Information, Communication, Remediation, and root cause analysis, a recalibrated strategy became imperative. Small and Medium-sized Practices (SMPs) lacking international affiliations found this restructuring particularly formidable. Yet, amidst this complexity, the SMP Committee collaborated with the Secretariat to leverage training modules, that offered invaluable guidance.</p> <p>Undeterred by the global turbulence, the Committee remains steadfast in supporting SMPs, fostering a collective vision of creating a true community—a village of individuals committed to promoting sustainable relationships and cultivating enviable associations</p>								
<b>SUMMARY OF ACTIVITIES</b>	<p>Throughout its term, the SMP Committee conducted a total of 8 meetings, each serving as a pivotal forum for collaborative decision-making and strategic planning.</p> <p>The insights garnered from a comprehensive SMP survey, previously distributed, proved invaluable in shaping the Committee's direction. Utilizing this information, the Committee strategically aligned its activities with the identified needs of the community for the year.</p> <p>In a proactive measure to enhance quality assurance, the Committee crafted a "best practice" self-assessment checklist tailored for Members-in-Practice offering non-audit services. This tool aimed to elevate standards and foster continuous improvement within the SMP community.</p> <p>Subsequently, demonstrating commitment to knowledge sharing, the Committee authored six articles covering the following diverse topics:</p> <ul style="list-style-type: none"> <li>• Developing a Referral Programme</li> <li>• Keeping up With New Regulations and/or Standards</li> <li>• Succession Planning</li> <li>• Code of Ethics Part 2</li> <li>• Rising Costs</li> <li>• Differentiating from the Competition</li> </ul> <p>An impactful collaboration unfolded with the development of a Memorandum of Understanding between ICATT and the Cooperative Development Division (CDD) of the Ministry of Youth Development and National Service. The anticipated signing of this document promises to further enrich the collaborative landscape.</p> <p>Recognizing the wealth of expertise within the wider SMP community, the Committee extended an invitation for thought leadership articles on ten selected topics. These ranged from client trust and quality assurance to risk assessment, technological adoption, and data security.</p> <p>The Committee hosted a special in-person session for SMPs on 'Attracting New Clients and Retaining Existing Ones' and 'Networking 101'. This training opportunity merged theory with practice, providing SMPs the opportunity to network, thereby forging new alliances, collaborating, and expanding the SMP community network</p> <p>The Committee's commitment to professional development extended to virtual training sessions on the following:</p> <ul style="list-style-type: none"> <li>• Preparing a Current Audit File</li> <li>• International Financial Reporting Standards for Small and Medium-Sized Entities</li> <li>• Preparing and Analysing Financial Statements</li> </ul> <p>In a visually compelling initiative, the Committee began the production of an SMP video highlighting the diversity and impactful contributions of the professional community to the Trinidad and Tobago landscape.</p>								

<b>COMMITTEE MANDATE</b>	The Taxation Committee assists the general membership in developing expertise in taxation and related areas and seeks input from the membership to make representations and suggestions to the Ministry of Finance on ways to improve tax administration.															
<b>MEMBERS</b>	<table border="0"> <tr> <td data-bbox="473 293 835 323">Arun Seenath - <b>Chairman</b></td> <td colspan="2" data-bbox="843 293 1617 323">Tamara Sieuraj - <b>Vice Chairman</b></td> </tr> <tr> <td data-bbox="473 335 835 365">Anil Avery Bridglal</td> <td data-bbox="843 335 1117 365">Nicole Joseph</td> <td data-bbox="1126 335 1617 365">Keith Robinson</td> </tr> <tr> <td data-bbox="473 376 835 406">Sinanan Dass</td> <td data-bbox="843 376 1117 406">Jo-Anna Mark</td> <td data-bbox="1126 376 1617 406">Kendell Robley</td> </tr> <tr> <td data-bbox="473 417 835 447">Rupert Gooding</td> <td data-bbox="843 417 1117 447">Yolande Marshall</td> <td data-bbox="1126 417 1617 447">Carl Sooko</td> </tr> <tr> <td data-bbox="473 459 835 489">Shivanan Deopersad</td> <td colspan="2" data-bbox="843 459 1617 489">Susan Ramsamooj</td> </tr> </table>	Arun Seenath - <b>Chairman</b>	Tamara Sieuraj - <b>Vice Chairman</b>		Anil Avery Bridglal	Nicole Joseph	Keith Robinson	Sinanan Dass	Jo-Anna Mark	Kendell Robley	Rupert Gooding	Yolande Marshall	Carl Sooko	Shivanan Deopersad	Susan Ramsamooj	
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Shivanan Deopersad	Susan Ramsamooj															
<b>CHAIRMAN'S OVERVIEW</b>	<p>Over the past year, the committee consistently convened, undertaking commendable efforts to strengthen collaborations with vital stakeholders within the tax landscape.</p> <p>At the 2023 Annual Conference, the Committee took advantage of the occasion to participate in discussions with key stakeholders such as the Ministry of Finance. These engagements played a crucial role in nurturing and strengthening these relationships, strategically aiming to yield long-term benefits for both the accounting profession and our esteemed stakeholders.</p>															
<b>SUMMARY OF ACTIVITIES</b>	<p>The Taxation Committee convened for a series of four (4) meetings during the 2023/24 term, showcasing noteworthy achievements and activities that significantly impacted the landscape:</p> <p><b>National Budget 2023:</b></p> <p>The Committee played a pivotal role in responding to requests from the Ministry of Finance for proposals for the Budget 2023–2024. Remarkably, several recommendations put forth by the Committee were adopted by the Ministry and incorporated into the Finance Act 2024. Following the budget reading, Arun Seenath, Chair of the Taxation Committee, represented ICATT on various post-budget panels, contributing expertise and insights.</p> <p><b>CPD Sessions 2023:</b></p> <p>The Committee successfully hosted Continuing Professional Development (CPD) sessions in 2023, featuring a PAYE session led by Mr. Rupert Gooding and a Withholding Tax session facilitated by Mr. Brian Jones. Ongoing discussions are in progress to identify and plan relevant topics for CPD sessions in the upcoming year, ensuring that members receive pertinent and up-to-date information.</p> <p><b>Tax Certification Program:</b></p> <p>In alignment with the Institute's 2022-2025 Strategic Plan, the Committee, in collaboration with ICATT's CEO, is actively working towards the establishment of a local tax certification program. This initiative involves a strategic partnership with the Arthur Lok Jack School of Business. Meetings have already taken place, and plans are underway to form a sub-committee tasked with determining the syllabus and technical areas to be covered in the certification program. This forward-thinking approach aims to enhance the professional development of members in the field of taxation.</p> <p>Through these impactful endeavours, the Taxation Committee has not only fulfilled its mandate but has also played a crucial role in shaping and influencing key aspects of tax-related policies and professional development within the accounting landscape.</p>															

# FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER, 2023





**The Institute of Chartered Accountants of Trinidad and Tobago**

**Financial Statements  
For The Year Ended 31 December, 2023**

## The Institute of Chartered Accountants of Trinidad and Tobago

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### 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, 2023, 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 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 judgment in the determination of estimates.

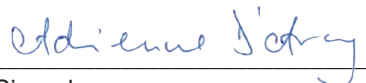
In preparing these audited financial statements, the Council utilised the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs), as issued by the International Accounting Standards Board and adopted by The Institute of Chartered Accountants of Trinidad and Tobago.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

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

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



Signed  
Title: President  
Date: 27 February 2024



Signed  
Title: Vice President  
Date: 27 February 2024

**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, 2023, and the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Funds and the Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements present fairly, in all material respects, the financial position of The Institute of Chartered Accountants of Trinidad and Tobago as at 31 December, 2023, and its financial performance and its cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

**Basis for Opinion**

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

**Responsibilities of the Council for the Financial Statements**

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

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

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



**Independent Auditor's Report  
To the Members of  
The Institute of Chartered Accountants of Trinidad and Tobago**

**Report on the Audit of the Financial Statements (continued)**

**Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Accountants  
Port of Spain  
Trinidad, West Indies  
27 February, 2024

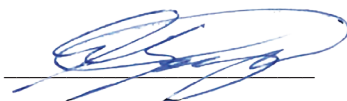
**Statement of Financial Position**  
as at 31 December, 2023

	Notes	2023 \$	2022 \$
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Property, plant and equipment	2	607,254	639,708
Intangible assets	3	159,408	239,100
		<u>766,662</u>	<u>878,808</u>
<b>Current Assets</b>			
Cash and cash equivalents	4	5,738,151	4,656,121
Receivables and prepayments	5	743,213	604,363
Taxation refundable		11,892	10,622
		<u>6,493,256</u>	<u>5,271,106</u>
<b>Total Assets</b>		<u>7,259,918</u>	<u>6,149,914</u>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Capital and Reserves</b>			
Accumulated Fund		5,016,577	4,645,516
Benevolent Fund	6	274,601	255,073
		<u>5,291,178</u>	<u>4,900,589</u>
<b>Current Liabilities</b>			
Trade and other payables	7	1,446,497	573,024
Deferred income		522,243	676,301
		<u>1,968,740</u>	<u>1,249,325</u>
<b>Total Equity &amp; Liabilities</b>		<u>7,259,918</u>	<u>6,149,914</u>

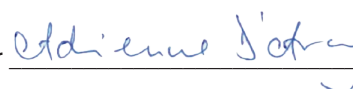
The Accounting Policies on pages 38 to 42 and the Notes on pages 43 to 48 are an integral part of these Financial Statements.

On 27<sup>th</sup> February 2024, the Council of The Institute of Chartered Accountants of Trinidad and Tobago authorised these Financial Statements for issue.

President



Council Member



**Statement of Profit or Loss and Other Comprehensive Income**  
for the year ended 31 December, 2023

	Notes	2023 \$	2022 \$
<b>REVENUE</b>			
Members' subscriptions and fees	8	1,948,230	1,947,840
Students' subscriptions, fees and joint scheme income	9	721,004	641,698
Interest income		58,188	34,357
Other income	10	<u>2,008,786</u>	<u>1,765,396</u>
		<u>4,736,208</u>	<u>4,389,291</u>
<b>EXPENSES</b>			
Depreciation		(144,121)	(199,550)
Employees' salaries and benefits	11	(1,647,200)	(1,650,078)
Other operating expenses	12	<u>(2,527,290)</u>	<u>(2,217,569)</u>
		<u>(4,318,611)</u>	<u>(4,067,197)</u>
<b>Surplus before taxation</b>		417,597	322,094
<b>Taxation charge</b>	13	<u>(27,008)</u>	<u>(23,573)</u>
<b>Surplus after taxation</b>		<u>390,589</u>	<u>298,521</u>

The Accounting Policies on pages 38 to 42 and the Notes on pages 43 to 48 are an integral part of these Financial Statements.

**Statement of Changes in Funds**  
for the year ended 31 December, 2023

	<b>Accumulated Fund</b>	<b>Benevolent Fund</b>	<b>Total Funds</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Year ended 31 December, 2022</b>			
Balance at 1 January, 2022	4,361,921	240,147	4,602,068
Surplus for the year 2022	298,521	--	298,521
Transfer to Benevolent Fund	(14,926)	14,926	--
<b>Balance at 31 December, 2022</b>	<u>4,645,516</u>	<u>255,073</u>	<u>4,900,589</u>
<b>Year ended 31 December, 2023</b>			
Balance at 1 January, 2023	4,645,516	255,073	4,900,589
Surplus for the year 2023	390,589	--	390,589
Transfer to Benevolent Fund	(19,528)	19,528	--
<b>Balance at 31 December, 2023</b>	<u>5,016,577</u>	<u>274,601</u>	<u>5,291,178</u>

The Accounting Policies on pages 38 to 42 and the Notes on pages 43 to 48 are an integral part of these Financial Statements.

**Statement of Cash Flows**  
for the year ended 31 December, 2023

	2023	2022
	\$	\$
<b>Cash Flows from Operating Activities</b>		
Surplus before taxation	417,597	322,094
Adjustments for non-cash income and expenses:		
Depreciation of property, plant and equipment	144,121	199,550
Interest income	(58,188)	(34,357)
	<u>503,530</u>	<u>487,287</u>
<b>Changes in Operating Assets and Liabilities</b>		
(Increase) in receivables and prepayments	(140,119)	(41,302)
Decrease in inventories	--	19,992
Increase/(decrease) in trade and other payables	873,472	(352,142)
(Decrease) in deferred income	(154,057)	(9,708)
Cash generated from operating activities	1,082,826	104,127
Interest received	58,188	34,357
Taxes paid	(27,008)	(33,257)
Net cash from operating activities	<u>31,180</u>	<u>105,227</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of non-current assets	(31,976)	(14,500)
Net cash used in investing activities	<u>(31,976)</u>	<u>(14,500)</u>
Net increase in cash and cash equivalents	1,082,030	90,727
Cash and cash equivalents at beginning of year	<u>4,656,121</u>	<u>4,565,394</u>
<b>Cash and Cash Equivalents at End of Year (Note 4)</b>	<u>5,738,151</u>	<u>4,656,121</u>

The Accounting Policies on pages 38 to 42 and the Notes on pages 43 to 48 are an integral part of these Financial Statements.

**Accounting Policies  
for the year ended 31 December, 2023**

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

**a) Basis of Preparation**

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

**b) Financial Instruments**

Financial instruments carried on the Statement of Financial Position include cash and cash equivalents, receivables, accounts payable and 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.

**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.

**Accounting Policies**

**For the year ended 31 December, 2023 (continued)**

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

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

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

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

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

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

**e) Intangible Assets**

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

**f) Trade Receivables**

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

**g) Cash and Cash Equivalents**

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

**Accounting Policies**  
for the year ended 31 December, 2023 (continued)

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**h) 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.

**i) 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.

**j) 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.

**k) Foreign Currency Translation**

*a) Functional and Presentation Currency*

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

*b) Transactions and Balances*

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



**Accounting Policies  
for the year ended 31 December, 2023 (continued)**

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**l) 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.

**m) Revenue Recognition**

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

**Subscription Income**

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

**Interest Income**

Interest income is recognised on the accrual basis.

**Seminar and Events Income**

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

**n) Taxation**

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

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

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

**o) Deferred Income Taxes**

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

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

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

Notes to the Financial Statements  
for the year ended 31 December, 2023

1 Incorporation and Activities

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

2 Property, Plant and Equipment

	Office Premises	Office Equipment	Computer Equipment	Furniture Fixtures and Fittings	Total
	\$	\$	\$	\$	\$
<b>Cost</b>					
1 January, 2023	692,383	277,520	569,058	260,036	1,798,997
Additions	--	14,181	13,800	3,995	31,976
31 December, 2023	692,383	291,701	582,858	264,031	1,830,973
<b>Accumulated Depreciation</b>					
1 January, 2023	265,513	209,350	481,222	203,205	1,159,290
Annual depreciation	13,848	13,990	30,808	5,783	64,429
31 December, 2023	279,361	223,340	512,030	208,988	1,223,719
<b>Carrying Amount</b>					
31 December, 2023	413,022	68,361	70,828	55,043	607,254
<b>Cost</b>					
1 January, 2022	692,383	272,220	559,858	260,036	1,784,497
Additions	--	5,300	9,200	--	14,500
31 December, 2022	692,383	277,520	569,058	260,036	1,798,997
<b>Accumulated Depreciation</b>					
1 January, 2022	251,664	192,640	438,076	196,890	1,079,270
Annual depreciation	13,848	16,711	43,145	6,315	80,019
31 December, 2022	265,512	209,351	481,221	203,205	1,159,289
<b>Carrying Amount</b>					
31 December, 2022	426,871	68,169	87,837	56,831	639,708

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements  
for the year ended 31 December, 2023 (continued)

3	<b>Intangible Assets</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	Opening net book value	239,100	358,631
	Annual depreciation	(79,692)	(119,531)
	Closing net book value	<u>159,408</u>	<u>239,100</u>

4	<b>Cash and Cash Equivalents</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	Income fund	4,171,456	3,847,919
	Cash at bank	1,564,695	806,202
	Cash at hand	2,000	2,000
		<u>5,738,151</u>	<u>4,656,121</u>

The Income Fund investments have been classified as cash equivalents as they are available for working capital requirements. The effective interest rate of these funds at the year-end was 1% (2022: 1%).

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

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
USD Income and Growth		
	<u>46,769</u>	<u>43,967</u>

5	<b>Receivables and Prepayments</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	Receivables	630,233	228,211
	Subvention Receivable	--	117,644
	Prepayments	100,160	245,688
	VAT refund	12,820	12,820
		<u>743,213</u>	<u>604,363</u>

Notes to the Financial Statements  
for the year ended 31 December, 2023 (continued)

5 Receivables and Prepayments (continued)

As at 31 December 2023, Trade Receivables of \$630,233 (2022: \$228,211) 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
	\$	\$	\$	\$	\$
2023	630,233	18,347	435,301	73,654	102,931
2022	228,211	6,889	147,014	38,816	35,492

6 Benevolent Fund

	2023	2022
	\$	\$
Balance at end of year	274,601	255,073

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

7 Trade and Other Payables

	2023	2022
	\$	\$
Accrued Liabilities	860,369	220,417
Trade Payables	316,536	126,982
VAT Payable	269,592	225,625
	1,446,497	573,024

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.

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements  
for the year ended 31 December, 2023 (continued)

<b>8</b>	<b>Members' Subscriptions and Fees</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	Members not in practice	860,162	871,310
	Members in practice - audit	603,525	602,360
	Members in practice - non-audit	339,491	318,750
	Firm registration	118,500	126,000
	Members resident overseas	11,792	14,630
	Application fees	14,540	12,370
	Retired members	220	2,420
		<u>1,948,230</u>	<u>1,947,840</u>
<b>9</b>	<b>Students' Subscriptions, Fees and Joint Scheme Income</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	Subscriptions and fees	555,867	543,347
	Joint scheme subvention	165,137	98,351
		<u>721,004</u>	<u>641,698</u>
<b>10</b>	<b>Other Income</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	Profit from seminars and other events	1,980,649	1,760,571
	Miscellaneous	26,288	18,844
	Profit/(loss) from sale of publications	1,849	(14,019)
		<u>2,008,786</u>	<u>1,765,396</u>
<b>11</b>	<b>Employees' Salaries and Benefits</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	Salaries	1,481,998	1,557,980
	Employer's pension contributions and NIS	98,538	95,262
	Employer's medical plan contributions	28,585	23,083
	Staff learning and development	23,144	7,567
	Staff uniforms	14,935	(33,814)
		<u>1,647,200</u>	<u>1,650,078</u>

The Institute of Chartered Accountants of Trinidad and Tobago

Notes to the Financial Statements  
for the year ended 31 December, 2023 (continued)

12	<b>Other Operating Expenses</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	Consultancy	598,996	661,279
	Practice monitoring	399,908	356,627
	IT maintenance	342,228	220,645
	Occupancy	224,154	225,495
	Subscription - ICAC	168,908	168,908
	Travel	164,980	63,781
	Public relations	115,598	119,625
	Bank charges	97,685	96,403
	Council / committee meetings	84,712	54,677
	Telephone	56,912	54,336
	Insurance	54,032	10,256
	Repairs and maintenance	41,260	42,291
	Subscription - IFAC	36,237	33,897
	Audit fees	32,250	32,250
	Groceries	29,964	5,667
	Legal fees	23,100	--
	Stationery and office supplies	11,935	24,563
	Annual General Meeting	11,070	19,951
	Security	10,115	8,220
	Local subscriptions	8,352	6,587
	Postage and printing	9,997	6,124
	End of year function	3,500	4,200
	Transportation	1,397	1,787
		<u>2,527,290</u>	<u>2,217,569</u>
<b>13</b>	<b>Taxation</b>	<b>2023</b>	<b>2022</b>
		<b>\$</b>	<b>\$</b>
	The taxation charge comprised the following:		
	Green Fund Levy	14,032	12,489
	Business Levy	12,976	11,084
		<u>27,008</u>	<u>23,573</u>

**14 Related-party Transactions**

Key Management Compensation

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

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Total Key Management Compensation	<u>601,200</u>	<u>802,910</u>

**15 Contingent Liabilities – Litigation**

As at 31 December 2023, 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.

**16 Subsequent Events**

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





# MEMBERSHIP

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Storage  
Loadi  
N<sub>1</sub>

## MEMBERS NOT IN PRACTICE

2348	ABBOTT, Mellissa	2134	ALI, Zana	1062	BADRI, Neeta
1092	ABDOOL, Nadia	1868	ALI, Zara	1613	BAIG-PIRALI, Aabidah
1609	ABDOOL, Wahaid	1195	ALI-RAMSAROOP, Anisa	1944	BAIG-RAMSAMOOJ, Keisha
2011	ABDUL, Kashmir	1352	ALLEN, Renil	1819	BAILEY, Chisara
1763	ABDUL-SAMAD, Usayd	2317	ALLEN-ISIDORE, Rolana	1319	BAJNATH, Binode
23772	ABDULLAH, Sherizan	2236	ALVAREZ, Akeem	2341	BAJNATH, Natisha
1946	ABRAHAM, Michael	1815	ALVAREZ, Shioban	25516	BAKER, Wynthia
27572	ABRAHAM, Sharlene	1170	ALVES-ROLLOCK, Avion	1957	BAKSH, Asha
1462	ADAMS, Omaalade	836	AMBARD, Bernadette	1962	BAKSH, Kareem
1648	ADAMS-SHAND, Adele	711	AMMON, Nicole	804	BAKSH, Karina
2238	ADHAR, Suzette	1051	ANDALL, Darren	2289	BAL-MAHARAJ, Shamela
2015	AHING-SOBIAR, Janelle	1478	ANDREWS, Natasha	2261	BAL-ROOPNARINESINGH, Shamani
1871	ALEXANDER, Donna	2271	ANTOINE, Keisha	731	BALBIRSINGH, Valmiki
1706	ALEXANDER, Giselle	23418	APING, Daniel	1992	BALDEO, Harrikrishen
2035	ALEXANDER, Marina	1631	ARAUJO, David	1945	BALGOBIN, Neil
1059	ALEXANDER, Neil	1315	ARJUNE, Elizabeth	2006	BALKARAN, Charles
2368	ALEXANDER, Shane	1146	ARJUNE, Pravin	1329	BALKARAN, Sheena
2133	ALEXANDER-COOK, Nkesa	24051	ASH, Adrianna	2352	BALLIRAM, Ria
1109	ALEXIS, David	1827	ASH, Carla	1624	BALLY, Naleisha
1262	ALI BHIM, Nadera	2056	ASSEE, Nakeela	2206	BALROOP, Daren
1716	ALI CASSIM, Naadia	2204	ATHERTON, Marcus	1880	BALROOP, Rishi-Nirvan
1491	ALI, Abdel	1975	ATTZS, Annisa	1320	BALROOP, Vanita
1120	ALI, Areef	2208	ATWAROO-HOSEIN, Cindy	1455	BALROOP-CAMPO, Melisa
24078	ALI, Arianne	1084	AUSTIN, Carol	1290	BANSWAH, Paul
1299	ALI, Dale	1398	AUSTIN, Michelle	2302	BARCLAY-ARNOLD, Azelle
24838	ALI, Darren	813	AWAI, Lisa	27491	BARNES, Deighton
2237	ALI, Dexter	29616	AWANG, Brian	23210	BASDEO, Tyrel
707	ALI, Faizal	1873	AYOUNG, Sean	2102	BAYNES, Mikhail
2295	ALI, Farah	2274	AZIZ, Bibi	1762	BEACHOO, Dana
2305	ALI, Fazida	2137	BABALL, David	2089	BEARD, Roland
23421	ALI, Israel	2321	BABOOLAL, Damian	1532	BECESSAR-SOOKRAM, Cathrina
2125	ALI, Karima	2094	BABOOLAL, Jayantie	25517	BEHARRY, Joanna
1928	ALI, Maida	1554	BABOORAM, Vinita	25896	BEHARRYLALL, Aruna
1852	ALI, Nadia	25322	BABWAH, Ansuya	1859	BENJAMIN, Yolande
2240	ALI, Oreeshah	2172	BABWAHSINGH, Russell	2158	BENOIT, Petal
1093	ALI, Rachel	23427	BACCHUS-HINDS, Soraya	1481	BERKELEY, Jason
685	ALI, Razard	2138	BACHAN, Sandra	27802	BERNARD, Rosalie
783	ALI, Razeem	2215	BACHAN-PHILLIP, Simone	1792	BERNARD-O'BRIEN, Karen
980	ALI, Riaz	1159	BACHAN-RAMDATH, Sherry-Ann	1263	BESAI, Varesha
586	ALI, Salahudeen	2028	BACHAN-SAMAROO, Joanne	26235	BHAGWADI, Ramona
1353	ALI, Sedalia	2245	BACHOO, Stacey	2217	BHAGWANDEEN, Nicholas
1115	ALI, Vanessa	1074	BADAL, Neisha	645	BHARATH, Adrian

## MEMBERS NOT IN PRACTICE

774	BHARATH, Anganee	1682	BOWENS, Kemrolene	1953	CHARLES, Keischa
1010	BHARATH, Trudy	1530	BOXILL, Kofi	1201	CHARLES, Melissa
609	BHARATH, Vasant	1085	BOXILL-SAMPSON, Sydelle	23835	CHARLES, Richard
2299	BHAROSE, Sarah	2189	BRADSHAW, Ahcadi	1348	CHARLES, Tracy
2371	BHAURICHI, Imran	2155	BRANCHE, Darcus	2328	CHATERGOON, Karrissa
2298	BHEEM, Crystal	2370	BRANKER, Varoun	2214	CHATNATH, Nichole
1286	BHIM, David	1865	BRATHWAITE, Dave	1561	CHEVALIER, Lyndon
1285	BHIM, Shamead	1202	BREWSTER, Joshua	831	CHEVROTIERE, Garth
988	BHIM, Vanessa	1364	BRIDGLAL, Alvin	665	CHIN PANG, Valerie
1193	BHOLA, Neil	2333	BRITTON, Pedro	1848	CHINAPOO, Nigel
1695	BHOLAI, Savionne	2252	BROWN, Angela	1413	CHINPIRE-O'REILLY, Denise
1881	BHOLAN, Geeta	885	BROWN, Delano	954	CHOON, Neela
1227	BHOWRAM, Wendy	365	BROWNE, Mariano	2205	CHRISTO, Davie
1081	BICKRAMDASS, Pricilla	1107	BUCHOON, Rita	2147	CHRISTOPHER, Arianne
2363	BIDESHI, Denise	1105	BUDD, Nicole	2076	CLARENCE, Alisha
519	BILLY, Brenda	2276	BURKE, Nkenge	2277	CLARKE, Natoya
2115	BIRBAL, Omawatie	1778	BURROWS, Phillip	753	CLARKE, Seamus
1168	BISSESSAR, Ishwar	2249	CADIZ, Randolph	2314	CLARKE, Zayne
2173	BISSESSAR, Shivana	26478	CAIN, Sharnaka	625	CLAYTON, Allan
23416	BISSOO, Amrika	2082	CALDON, Kathy	1967	CLOAKE, Alayna
1347	BLAKE, Nicoline	1426	CALLAN, Sherry-Ann	1988	COBHAM, Melissa
948	BLANC, Alec	489	CALLENDER, Dawn	1589	CODOGAN, Sherron
943	BLANC, Anthony	1000	CALLENDER-BENJAMIN, Nicole	2162	CODRINGTON, Aviva
2149	BOBB, Arlana	1511	CALLISTE-JOBE, Kim	1737	COKER, Keston
2349	BODHO, Shivanand	1924	CAMILLO-CASTILLO, Renee	1896	CONTANT, Kimberley
2057	BOISSIERE, Aaron	23563	CAMPBELL, Kebrina	565	COOPER, Reynold
2201	BOLANSINGH, Sabita	2286	CAMPBELL, Nigel	1705	CORNEAL, Grace
1064	BOODHAI, Poonawatie	1886	CANNING, Gregg	1649	CORNEAL-BOYCE, Gloria
262	BOODHAI, Rajaram	870	CARBALLO, Michael	2058	CORNEAL-LLEWELLYN, Stacey
946	BOODOO, Balkrishna	821	CARDINEZ, Ravi	26380	CORNWALL, Roxann
1851	BOODOO, Maria	584	CARR, Ronald	1948	CORNWALL-PEREIRA, Amanda
1506	BOODOO, Shelley	1814	CASSIE, Suresh	750	COSTELLOE, Trisha
1117	BOODOO, Vashti	28610	CATO, Keneca	1464	COWIE, Christopher
1423	BOODRAM, Bal	2343	CELESTAIN, Natasha	1771	COX, Roxanne
1846	BOODRAM, Capil	1891	CHADEE, Stacey	2123	COX-BAPTISTE, Kalifa
1694	BOODRAM, Cristal	2223	CHAMBERS, Denzell	1489	CREESE, Jennifer
26833	BOODRAM, Sabrina	175	CHANG, Dave	2129	CROMARTY-THOM, Chrystayl-Ann
2362	BOODRAM, Sachin	2293	CHARLES, Abigail	1247	CUFFIE, Osben
585	BOREL, Roland	2126	CHARLES, Asha	1089	CUMBERBATCH-DHORAY, Camille
847	BORELY, Marie-Suzanne	2281	CHARLES, Beverly	1177	CUMMING, Rex
1697	BORNEO-RAGOO, Andrea	1715	CHARLES, Crystalgail	2010	CUMMINGS, Jovan
27655	BOWEN, Wendell	1495	CHARLES, Esther	2160	CUMMINGS, Lindy

## MEMBERS NOT IN PRACTICE

1927	CUPEN, Melissa	26820	DOWNES, Alicia	2270	GANAISHLAL-LATCHMAN, Alicia
2275	CURDEN-LOWMAN, Jerusha	1108	DRAYTON-SMITH, Nola	1843	GARCIA, Reneiasha
884	DABIEDEEN, Reaaz	23758	DRYSDALE-JOB, Janelle	2253	GARCIA-MONROE, Avalon
1549	DANGLADE, Marlon	2203	DUKHARAN, Sheldon	2197	GARDINER, Kern
1783	DANIEL, Amrit	2108	DUKHEDIN-LALLA, Marina	2177	GARRAWAY, Gleason
492	DANIEL, William	2182	DUNCAN, Kathy-Ann	1075	GAULTEAU, Kevin
1853	DANIEL-JOSEPH, Shelly	2059	DUNCAN, Keisha	1188	GAYADEEN, Richard
1797	DARMANIE, Nadine	23870	DURHAM, Tammy	2113	GEAWAN, Daryl
1931	DAVID-LEWIS, Kalifa	2251	DURITY-BAPTISTE, Beverly	1719	GEBODH, Shara
1300	DAVIS HOLDER, Karen	2090	DWARIKA, Sherry	1968	GEORGE, Cheryl
700	DAVIS, Barry	1417	DWARIKA, Wendy	1731	GEORGE, Krystle
23424	DAVIS, Kermillia	1416	EDWARDS, Marcia	1469	GEORGE, Sharon
26003	DAVIS-SEEPAL, Leisel	1266	EDWARDS-SANDY, Marilyn	2036	GERALD, Arnold
1571	DE BIQUE, Andrea	781	ELIAS-WILSON, Natasha	2241	GIBBS, Dereck
362	DE FOUR, Hollis	2143	ELLIS, Sinead	2377	GIBBS, Dessa
381	DE LISLE, Godfrey	124	ESAU, Joseph	2117	GILL, Marissa
1625	DE PEZA-COLLINS, Charly-Ann	2282	ETTIENNE, Denyse	1438	GILL-BAPTISTE, Carla
26516	DE SUZE, Franka	1456	EVANS-LESSE, Jacqueline	1977	GLASGOW, Giselle
2017	DEFREITAS, Hannah-Meda	518	FARAH, Roger	855	GOBIN, Chandranath
2170	DEOCHAN, Tracy	987	FARFAN, Marsha	1176	GOINDA, Sonah
23872	DEOCHAN-BAKSH, Marsha	1043	FARRIER-PIERRE, Tessa	1374	GOINDOO, Andre
23422	DEONARINE, Judy	2308	FELIX, Joann	2307	GOKOOL, Ellery
2144	DEPOOSINGH, Donna	2320	FERDINAND, Ahren	1429	GOMES, Joy
1072	DERBY, Sylvia	784	FERGUSON, Richard	683	GOMES, Stanley
1574	DERRY PIERRE, Elizabeth	23425	FERGUSON, Shanelle	2171	GOMEZ, Patrick
2256	DEYAL-MAHARAJ, Wendy	1428	FLEMING, Ian	1615	GOMEZ-MILLER, Claire
1372	DHANRAJ-MANGROO, Soma	1528	FORDE-SCIOPIO, Pauline	953	GONSALVES-LEANZA, Cherise
2272	DHEAN, Chenelle	23656	FORTUNE, Chabellie	2199	GONZALES, Jamilla
2346	DICK, Candice	1604	FRANCETTE, Krystal	1659	GONZALEZ-THONG, Tricia
1243	DICKSON-LEWIS, Anne Marie	2001	FRANCIS, Leisel	1256	GOODING, Rupert
1588	DILLON, Trudy	2013	FRANCIS, Sheryl-Ann	1544	GOOLIE, Cynthia
2210	DINDIAL, Tricia	23420	FRANCOIS-MARK, Emily	1910	GOOLJAR, Vishara
658	DOOKARAN, Elawatee	1437	FRANK, Stephanie	1328	GOPAUL-JAGESSAR, Diana
2146	DOOKERAN, Gary	721	FREDERICK, Arlene	814	GOPAULSINGH, Anton
23957	DOOKHAN, Shylendra	2212	FREDERICK, Camille	187	GOPEE, Ramganie
1669	DOOKHARAN, Hardeo	1019	FREDERICK, Jennifer	1739	GOPIE, Nirmala
708	DOOKIE, Jerome	1714	FULLERTON-CHOW, Camille	1655	GOPIECHANSINGH, Nalini
1326	DOOLARCHAN, Karen	1598	FUNG, Marc	1841	GORDON, Sherrine
1955	DORANT, Shaka	1314	GABRIEL, Nirvana	1335	GORMANDY, Nicole
557	DOTTIN, Howard	1590	GAFFOOR, Azlana	2139	GOULD, Danielle
2027	DOURAGH, Amy	1449	GAINES-RAMJOHN, Candice	2064	GRANT, Addana
670	DOW, Graeme	1538	GAJADHAR, Celeste	1857	GRANT-DA COSTA, Ann Marie

## MEMBERS NOT IN PRACTICE

2111	GRAY, Raenice	2331	HOSEIN, Nisha	2163	JANKIE, Nikita
25755	GREENE, Brandon	1893	HOSEIN, Roger	1240	JARVIS-SEALEY, Shanelle
2285	GREENIDGE, Khalid	1748	HOSEIN, Roland	23497	JATTAN, Danny
1790	GREGOIRE, Stacy	1025	HOSEIN, Saeed	1566	JAWAHIR, Leena
23419	GRENOCK, Dimitrius	1782	HOSEIN, Sherifa	1907	JAWAHIR, Tarmatee
1345	GRIFFITH, Kern	1600	HOSEIN, Vashantie	2264	JEBODE-GURLEY, Renasha
2367	GUERRA, Lizzandra	1129	HOSEIN-DEANE, Khadine	562	JEFFERS, Adrian
1920	GUPTAR, Hamattee	1878	HOSEIN-WAJID, Shaffiat	1915	JEREMY, Arlene
1850	GURLEY, Decron	1979	HOSPEDALES, Jaime	2150	JEROME, Patrice
1758	GUY, Khadine	1889	HOSTEN, Nissa	2235	JHAGROO, Gary
1166	GUYADEEN, Michael	1974	HUGGINS, Jessica	1687	JITTA, Rory
1899	HACKETT, Alan	1552	HUMPHREY-HAMILTON, Nicola	397	JOHN, CAROLYN
1900	HACKETT, Brian	2372	IBRAHIM, Halimah	1637	JOHN, Hayden
2072	HACKETT, Dawn	1054	IMAMSHAH, Nandai	1901	JOHN, Jearlean
2196	HACKSHAW, Alan	1662	IMAMSHAH, Shaffie	2018	JOHN, Patricia
18	HADAWAY, Bertram	25684	INDAR, Srivanie	410	JOHNCILLA, Kenny
1370	HANIFF, Azzarudeen	966	INNISS, Joy	1447	JOHNSON-DAVID, Jennifer
1047	HANNAYS, Gregory	967	IRISH, Nigel	1191	JOHNSON-FERGUSON, Crystal
1066	HARDYAL, Sunil	693	ISAAC, Derrick	803	JONES, Richard
1965	HAREWOOD, Mauriel	1404	JACK, Andy	1158	JONES-IFILL, Nicole
2243	HARRICHARAN, Sharmela	1638	JACK, Donna	633	JOSEPH, Anthony
1789	HARRIPERSAD, Neela	1821	JACK, Solange	1842	JOSEPH, Brian
469	HARRIS, Wilbert	2280	JACKMAN, Misha	2112	JOSEPH, Candice
405	HARRIS, Willard	838	JACOBS, Kerwyn	1304	JOSEPH, Cassandra
24723	HARRYPERSAD, Chaz	880	JAGAN, Antoni	2054	JOSEPH, Dana
1867	HAYNES, Fayola	1943	JAGDEO, Shivanand	1138	JOSEPH, Jayneil
2290	HAYNES, Gabriella	1652	JAGDEO-DEEN, Sherrie	1264	JOSEPH, Jeanette
1122	HEATH, Philomen	1545	JAGDESH, Parey	1606	JOSEPH, Kenwin
1909	HEERA, Veejai	1254	JAGGERNAUTH, Bhamini	1459	JOSEPH, Maria
2229	HEERAMAN BOLAN, Cassandra	1431	JAGGERNAUTH, Dexter	1941	JOSEPH, Matthew
1008	HENCKEL, Franz	1237	JAGGERNAUTH, Kimberly	23214	JOSEPH, Nasha
2109	HENRY, Solange	1610	JAGMOHAN, Jaimie	1283	JOSEPH, Natasha
2026	HILL, Gregory	1079	JAGROO-SEEMUNGAL, Sabita	1555	JOSEPH, Tessa
24117	HILLAIRE, Zhane	1140	JAGROOP, Sunita	1516	JOSEPH-BROOKS, Debbie
1311	HINDS, Lyn	2361	JAHOOR, Stephanie	2153	JOSEPH-ENGLISH, Jill
1829	HINKSON, Burton	23213	JAIKARAN, Crystal	2195	JULAL, Yolande
29030	HINKSON, Gizelle-Ann	529	JAMES, Anne-Marie	1639	JULIEN, Anjanie
1808	HORSFORD, Feona	1804	JAMES, Carla	1230	KAHRIM-ALSARAN, Saara
333	HOSEIN, Hollis	666	JAMES, Dexter	1368	KALICHARAN, Ramcharan
1507	HOSEIN, Imran	896	JAMES, Garvin	1619	KALLOO, Kevin
2344	HOSEIN, Imtiaz	1661	JAMES, Tosca	1362	KALLOO, Vedwati
1685	HOSEIN, Keri	2180	JAMES-TOUSSAINT, Stephanie	778	KAMALODEEN, Azeem

## MEMBERS NOT IN PRACTICE

758	KANTA-PERSAD, Rawdon	2373	LE SALDO, Aaron	1316	MAHARAJ, Kavita
1433	KANTAPERSAD, Jasso	1969	LEE GHIN, Brittany	1734	MAHARAJ, Kerri
1287	KAPPEL OVRE, Elaine	1207	LEE YUEN, Jonathan	27370	MAHARAJ, Laura
2000	KASERAM-BHAGWANDEEN, Abigail	1947	LEE-BHAGWANDASS, Florence	979	MAHARAJ, Lester
2046	KATWAROO, Kyrece	1390	LEE-CHONG-BRUCE, Katerina	1118	MAHARAJ, Lolita
2034	KATWAROO, Latchmee	1573	LEGENDRE, Stacy	552	MAHARAJ, Phillip
28364	KATWAROO, Lillian	26576	LEON, Darren	1774	MAHARAJ, Rajesh
28549	KEILLER, Maria	1634	LEWIS, Charmaine	1137	MAHARAJ, Ryan
2207	KHALAWAN-BALROOP, Bridgema	816	LEWIS-BELASCO, Patricia	28634	MAHARAJ, Sharla
2224	KHAN, Andre	915	LEWIS-EVERSLEY, Barbara	2067	MAHARAJ, Shivanne
28507	KHAN, Arshad	2284	LEWIS-JOHNICILLA, Theodora	682	MAHARAJ, Varun
2262	KHAN, Kimberly	1572	LEWIS-WILLIAMS, Annette	1011	MAHARAJ, Vishal
1183	KHAN, Sharik	1764	LEZAMA, Adrian	2216	MAHARAJ, Yogeshi
2324	KHAN, Umar	1415	LEZAMA, June	2355	MALLOO, Savita
1080	KHAN, Zenobia	1473	LEZAMA, Nancy	2200	MANGAL, Vera
1288	KHAN-BHEEKOO, Nadia	2161	LIGHBURN, Tynitia	1651	MANO, Dianne
23205	KHEERAI, Karishma	2340	LIMA, Grace	1232	MANOHAR, Rajesh
874	KING, Maxine	1261	LOCHANSINGH-KHAN, Lisanne	800	MANRAJ, Shiva
1009	KIRBY, Rayon	1587	LOPEZ, Jerome	839	MANRAJ, Sunita
2151	KIRTON, Melissa	1206	LOPEZ, Kern	1826	MANZANO, Anya
1446	KISSOON, Susan	1802	LOPEZ, Savatary	924	MARAJ, Anil
192	KNIGHTS, Marie	1914	LOWTOO, Reshmaa	1200	MARAJ, Krishna
1593	KNOWLES, Cindy	653	LUK JIM, Wendy	748	MARAJ, Romilla
1623	KUARSINGH, Varuna	746	LUTCHMAN, Nicole	1643	MARAJ, Sunita
1330	LA TOUCHE, Danielle	1292	LUTCHMAN, Ryan	1650	MARAJ, Tricia
826	LACKHAN- RAMATALLY, Shobha	1535	LYONS, Dwight	1231	MARAJH, Ronnie
1178	LAILOW-KING, Wendy-Ann	2365	MACHIKAN, Peter	1265	MARCANO, Randy
540	LALCHAN, Moonilal	835	MACKENZIE, Lisa	29369	MARCANO, Stefan
25903	LALCHAN, Shivani	1954	MACKENZIE, Malcolm	23613	MARCELLE, Dania
2374	LALCHAN, Vishal	1395	MAHABIR, Gheesan	2024	MARK, Jo-Anna
1845	LALMAN, Kathlene	840	MAHABIR, Hamant	1993	MARK-COLLINS, Chrislyn
1471	LALSIE, Curtis	24023	MAHABIR, Marie	28611	MARS-CAPIATHA, Delicia
1839	LALSINGH, Ryan	1735	MAHABIR, Selvyn	1768	MARSHALL, Isha
2335	LANGTON-THOMAS, Shereez	23423	MAHABIR-JAGLAL, Judy	876	MARSHALL, Trevor
640	LASHLEY, Ingrid	2300	MAHABIR-MOHAN, Sasha	2169	MATHEWS, Barbara
2187	LATCHMAN, Vimala	1591	MAHADEO, Nyron	26178	MATHURA, Amar
2166	LAVERNE, Vassell	553	MAHARAJ, Amrith	2278	MATTHEWS, Gillian
2330	LAWRENCE, Suzanne	2358	MAHARAJ, Anjanie	1769	MAULE, Richard
1761	LE BRUN, Chantal	690	MAHARAJ, Glenn	600	MAYNARD, David
1542	LE GENDRE, Cherry-Ann	1736	MAHARAJ, Hamish	1167	MAYNARD, Marlene
1154	LE MAITRE, Sherwyn	1214	MAHARAJ, Kamal	2342	MC COMIE, Johanson
		1113	MAHARAJ, Karishma	2273	MC LEAN, Cordel

## MEMBERS NOT IN PRACTICE

1041	MC LEAN-ROBERTS, Yvonne	23934	MOHAMMED, Samanta	1367	NEWALLO, Michelle
2183	MC LEOD, Jemma	2002	MOHAMMED, Sameer	27038	NICHOLLS, Nicole
1543	MC MILLAN, Sean	2211	MOHAMMED, Shameza	1215	NICKLES, Indrani
2263	MC NISH-GARCIA, Coretta	1929	MOHAMMED, Simeon	466	NOBIE, Alan
2239	MC WELLINGTON, Telesha	1467	MOHAMMED, Zarah	1018	NOEL, Desmond
1688	MCFARLANE-LUCAS, Nicole	2004	MOHAMMED, Zareen	2366	NOEL, Safiya
1356	MCFEE, Brent	1245	MOHAMMED-ALI, Sheriffa	25650	NORVILLE, Brian
28410	MCGILL MAYNARD, Solange	1720	MOHAMMED-BAPTISTE, Nadia	951	OAKES, Karen
1463	MEADE-MALCOLM, Cherry	2315	MOHAMMED-NARACE, Karen	1078	OGEER-ALI, Aleema
24171	MEDINE, Danielle	1862	MOHAN, Nicholas	869	OGEERALI, Harroale
2326	MENDES, Keyhan	1794	MOHAN, Roma	912	OJAR, Joy
1127	MERRITT, D'Angelo	2014	MOHAN-BALROOP, Sidhi	1297	OLLIVIERRE, Mick
1405	MILLETT, Tisha	2258	MOHANSINGH, Indra	973	OMADATH-HEETAI, Chanroutie
2312	MILLIEN, Dominic	2083	MONGRU, Rhonda	1890	OPADEYI, Adebowale
1274	MILLS, Keith	266	MONTEIL, Louis	1838	ORIE, Tricia
1002	MING HON-MACKENZIE, Marlene	2269	MOONSAMMY, Sasha	1022	OTTLEY, Dexter
1809	MITCHELL, Derek	1445	MOOTILAL-SADAPHAL, Natasha	1942	PANCHAM, Taigmani
2259	MITCHELL, Nikita	25143	MOOTOOSINGH, Peter	846	PANKAR, Robert
897	MOHAMED, Albeadea	868	MORGAN, Susan	1422	PARABDEEN, Vijay
1342	MOHAMED, Aliasha	911	MOTILAL, Rishi	1723	PARAG, Sachin
1224	MOHAMED, Melissa	1124	MUNGAL, Dipnarine	1369	PARAG-SINGH, Vanessa
24086	MOHAMED, Samantha	1006	MUNGAL, Jaginder	1722	PARIAG, Ganesh
2369	MOHAMMED, Adrian	23572	MUNGAL, Reynold	795	PARIAG, Narinejit
23415	MOHAMMED, Aleema	1635	MUNGAL, Sugrim	776	PARMASAR, Lincoln
1277	MOHAMMED, Anisha	2338	MUNGAL, Vinai	1360	PARMESAR, Sandra
957	MOHAMMED, Anthony	1321	MUNGROO, Asha	1359	PARMESAR, Winston
919	MOHAMMED, Hannah	931	MURALLY, Leesa	751	PASCAL, Anand
660	MOHAMMED, Haseeb	917	MURRAY, Marlene	830	PASEA, Christian
1132	MOHAMMED, Ian	2128	MURRAY-RICHARDS, Asha	794	PASHLEY, Charles
23544	MOHAMMED, Imran	26722	NAGESSAR, Christopher	28513	PATINO-NANTON, Karisa
1641	MOHAMMED, Inshan	2347	NAIPAUL, Devon	1474	PATON, Zia
2375	MOHAMMED, Javed	1504	NANAN, Nigel	28018	PATRICK, Tyril
2222	MOHAMMED, Krystal	1128	NANAN, Reshma	2194	PAUL, Gina
1427	MOHAMMED, Myra	2101	NANAN, Sharda	2157	PAUL, Kareem
1341	MOHAMMED, Nadia	2323	NANCOO, Nathania	2218	PEDRO, Junior
942	MOHAMMED, Nadira	1466	NANDLAL, Reshma	1403	PEREIRA, Alicia
805	MOHAMMED, Neil	1970	NANGOO, Tracy	652	PERSAD, Carmen
2077	MOHAMMED, Omar	2091	NANTON, Glenna	1752	PERSAD, Dhanraj
933	MOHAMMED, Rabia	1186	NARANJIT-LALLA, Neasha	1354	PERSAD, Marje
23958	MOHAMMED, Rishad	1332	NARINEDATH-MAHARADGE, Gaitri	1325	PERSAD, Nanda
1375	MOHAMMED, Saleem	1903	NARINESINGH, Leah	28550	PERSAD, Shastri
2292	MOHAMMED, Salina	994	NEHORAH-ARJOON, Dianne	1743	PERSAD, Shivanand



## MEMBERS NOT IN PRACTICE

1465	PERSAD, Terry	2202	RAGOONATH, Marisa	2188	RAMJITSINGH, Narindra
1070	PETERS, Yvette	23587	RAHAMAN, Aniqah	2360	RAMJOHN, Kimberly
1090	PETTIER, Gerhard	2021	RAHAMAN, Charissa	2005	RAMKAY, Anil
1725	PHILIP, Mark	1185	RAJARAM, Malini	2007	RAMKHELAWAN, Dave
1408	PHILLIP-JOSEPH, Sandra	926	RAJKUMARSINGH, Rajesh	657	RAMKISSOON, Artma
1258	PHILLIP-POLLARD, Alicia	23426	RAJNATH-RAMPERSAD, Shradha	25287	RAMKISSOON, Curtis
1468	PHILLIPS, Edmund	1016	RAM, Aritha	559	RAMKISSOON, Deoraj
1344	PHILLIPS, Lorraine	28438	RAM, Veedra	2031	RAMKISSOON, Nefertiti
1217	PHIPPS, Wanda	2186	RAMATALI, Katherine	680	RAMKISSOON, Nello
1457	PIERRE, Adanna	23482	RAMAUTARSINGH, Sasha	1239	RAMKISSOON, Rona
2019	PIERRE, Melanie	23417	RAMBARAN, Chandradeo	24706	RAMKISSOON, Savita
1825	PIERRE-ALEXANDER, Leigh Anne	1882	RAMBARAN, Nadine	27841	RAMKISSOON, Shamira
2039	PIERRE-LEWIS, Rhonda	1512	RAMBERAN, Venash	1630	RAMKISSOON, Stacey-Lynn
2086	PILGRIM-SOANES, Esther	2132	RAMBHARACK, Videsh	1959	RAMKISSOON, Suresh
1729	PILLAI, Mark	1157	RAMBHAROSE, Liza	1458	RAMLAL, Venita
978	PINDER, Munesh	1781	RAMCHAND, Emely	1660	RAMLOCHAN, Camille
2070	POLAR, Nigel	2141	RAMCHARAN, Ancil	1268	RAMLOCHAN, Geeta
1499	POLIAH, Marsha	1933	RAMCHARAN, Christine	2353	RAMLOCHAN, Tracy
1313	POLIAH, Tricia	1331	RAMCHARAN, Indar	2122	RAMNANAN, Amanda
527	POLLONAI, Inskip	1653	RAMCHARAN, Jiselle	1603	RAMNANAN, Christopher
2248	POMPEY, Mandisa	1895	RAMCHARAN, Sharon	2345	RAMNARACE, Shanna
1644	POON-KING, Christine	1908	RAMCHARITAR, Jaishree	850	RAMNARINE, Ashram
23860	POPE, Ansis	1076	RAMCHARITAR, Reisha	1253	RAMNARINE, Avinash
23196	POTTS, Cherese	1824	RAMCHARITAR, Sarah	23513	RAMNARINE, Jossan
24581	PRABHUDIAL, Shivrani	1104	RAMCHUNE, Joanne	465	RAMNARINE, Madan
1442	PRAIM, Videsh	1380	RAMDASS, Varoon	2168	RAMNARINE, Terrence
315	PRESCOD, Lennard	1892	RAMDATH, Farisha	2175	RAMNATH, Alana
2231	PRICE, Khadine	1490	RAMDATH, Ousha	2232	RAMNATH, Sasha
2085	PRINCE, Dianna	2257	RAMDEO, Haimchan	2255	RAMNATH, Travis
2246	PROCOPE, Corene	1382	RAMDHANIE, Eidiana	1696	RAMONG, Stacey
2103	PROVIDENCE, Camille	856	RAMDIAL, Prabhawatie	554	RAMOUTAR, Krishendath
1049	PUJADAS, Carla	1294	RAMDWAR, Angelika	2053	RAMOUTAR, Nera
28174	PURDEEN-NANDLAL, Rita	2032	RAMDWAR, Mark	2071	RAMOUTAR, Prakash
2084	QUAN SOON, Sean	760	RAMDWAR, Roger	807	RAMOUTAR, Ravi
1785	RAEBURN, Wendell	1031	RAMESAR, Patricia	705	RAMOUTAR, Shoba
1453	RAGBAR, Indradaye	1996	RAMGATTIE, Tricia	2127	RAMOUTAR-DEOKUMAR, Marsha
1376	RAGBIR, Adesh	1730	RAMHARAKH, Sasha	1100	RAMPAL, Shalini
2124	RAGBIR-RAMJIT, Devika	1994	RAMHIT, Vashtee	1134	RAMPAL, Visham
1103	RAGHUNANDAN, Koshina	2247	RAMJAGSINGH, Shyam	2099	RAMPERSAD, Amit
415	RAGOBAR, Steve	1757	RAMJATTAN, Ria	1418	RAMPERSAD, Aneisha
1477	RAGOONANAN, Davis	1721	RAMJEAWAN, Johnny	1155	RAMPERSAD, Avinash
2167	RAGOONANAN, Kristy	822	RAMJIT, Sandra	1740	RAMPERSAD, Cindy

## MEMBERS NOT IN PRACTICE

23551	RAMPERSAD, Gary	2087	ROHIT, Mahendra	1349	SCARCE, Sonia
2068	RAMPERSAD, Jynette	1670	ROLINGSON-PIERRE, Michelle	2288	SCOTT, Kerry
651	RAMPERSAD, Lance	2219	ROMANY, Christy	534	SCOTT, Lennox
1279	RAMPERSAD, Vishaal	935	ROMEO, Deborah	1689	SEALEY, Simone
1096	RAMPERSAD, Wendy	1728	ROOPLAL, Melissa	26923	SECOND-ALI, Angell
2356	RAMPERSAD-CHAITRAM, Cindy	28612	ROOPNARINE, Patricia	1932	SEDOO-GREAVES, Sasha
2164	RAMPERSAD-JAROO, Rekha	2337	ROPER, Lashelle	27994	SEECHAN, Amar
1012	RAMRATTAN, Evans	1296	ROSA-CAMACHO, Tricia De La	1379	SEECHARAN, Chitrani
2105	RAMSAMOOJ, Susan	2081	ROSE, Vanessa	23655	SEECHARAN, Raveena
28903	RAMSARAN, Anna	1999	ROSS-HOMER, Deniece	25353	SEECHARAN, Shantal
1526	RAMSARAN, Janelle	566	RUDDEN, Kyle	1278	SEEPAUL, Gary
1525	RAMSARAN, Racquel	949	RUIZ, Kevin	1622	SEEPERSAD, Atma
2022	RAMSARAN, Sesha	1811	RUSSEL, Ancil	1126	SEEPERSAD, Denva
24253	RAMSAROOP, Nikesha	1219	SABA, Lauren	2354	SEEPERSAD, Savitree
2156	RAMSAROOP, Sharla	1551	SADAR, Neesha	2145	SEERAM, Navin
23810	RAMSAWAK-HAYBAN, Nirmala	27840	SAHADEO, Christine	26725	SEEREERAM, Ravi
1295	RAMSEY, Colin	1440	SAHADEO, Keesha	1366	SEETARAMSINGH, Devika
1567	RAMSEY, Tshanda	1123	SAHATOO, Linda	1327	SEETERRAM, Anil
901	RAMSINGH, Motilal	2230	SALAMATH, Shermaine	887	SHARMA, Chanmatee
23211	RAMSOOK-PATRICK, Kavita	2178	SALANDY, Kerland	2114	SHARMA, Neil
606	RAMSUBEIK, Errol	1334	SALAZAR, Taryn	27156	SHEPHERD, Anna-Stacia
2339	RAMTAHAL, Aruna	1925	SAMAROO, Aknath	920	SIEUPERSAD, Salisha
1095	RAUCEO-HULL, Karla	1181	SAMAROO-RAMSINGH, Mala	1547	SIEUPERSAD-RAMLOGAN, Omatee
2135	REHBERG, Marcos	1357	SAMLAL, Esther	28411	SIEW, Navin
2327	REID, Shameel	1518	SAMLAL, Kaedine	1420	SIEWSANKAR, Cindy
717	REID-NOTHINGHAM, Roxane	1213	SAMMS, Natasha	2313	SIMBOO- SINGH, Karen
1806	RENEE, Cherry	1492	SAMMY, Bernadette	2242	SIMMONS, Duane
1486	REYES, Jason	571	SAMODEE, Prameela	23651	SIMMONS, Judea
24340	RICHARDS, April	481	SAMODEE, Prem	2376	SIMON, Marva
1620	RICHARDS, Derek	2042	SAMPATH, Geeta	1036	SINANAN, Shiva
2325	RICHARDS, Laverne	1563	SAMPATH, Russell	23526	SINGH, Aneila
23294	RICHARDSON, Alexander	1700	SAMPSON, Curline	2244	SINGH, Arnold
422	RICHARDSON, Patricia	1102	SAMPSON, Geneva	1854	SINGH, Aruna
1803	RICKHI, Devendra	909	SANDY, Christopher	2296	SINGH, Camille
2297	ROACHFORD, Chrissy	2023	SANDY, Joshua	2119	SINGH, Candice
1820	ROBERTS, Mawali	706	SANKAR, Brent	2227	SINGH, Christina
2268	ROBERTS, Michael	1980	SANMOOK, Deidra	1847	SINGH, Crystal
2093	ROBERTS, Petal-Ann	1523	SARAFAT, Reza	2096	SINGH, Deedra
1209	ROBERTS, Tarin	1883	SARWAN, Satesh	2008	SINGH, Ganesh
1666	ROBERTS, Tymone	27174	SATOO, Nicholas	1906	SINGH, Jankie
1579	ROBINSON, Keith	2357	SATRAN, Samantha	1879	SINGH, Lyndell
1905	RODRIGUEZ, Jasen	1425	SAUGH, Samanta		

## MEMBERS NOT IN PRACTICE

1244	SINGH, Mala	1856	SPENCER, Tricia	1938	TOTESAU, Anna
2051	SINGH, Mark	2294	SPRINGER, Anester	2179	TOUSSAINT, Sheldon
878	SINGH, Sham	2079	ST LOUIS, Leslie	23577	TOUSSAINT-ATKINSON, Avionne
28059	SINGH, Sunil	894	ST. CLAIR, Anthony	963	TOYER, Troy
25268	SINGH, Sursattie	818	ST. HILAIRE, Rodger	1801	TRABOULAY, Kelly
2301	SINGH, Varun	2378	STAFFORD, Samantha	2050	TRAIL, Paula
2121	SINGH, Yasmin	23561	STEELE, Samantha	1040	TRIMM-BAILEY, Koreene
1039	SINGH-FRANCOIS, Caren	1834	STEPHEN, Glen	904	TROTMAN, Richard
2047	SINGH-HERAMAN, Sunita	2116	STEVENSON, Frances	1746	VICTOR, Arlene
2359	SINGH-RAMPAUL, Nushema	1280	SUBIAH, Niegel	1252	VICTOR, Carleen
1592	SIU CHONG, Alexis	1389	SUBRYAN, Christopher	563	VIRE, Relna
1984	SIU MANCHOY, Wendy	845	SUBRYAN, Robert	26316	VOISIN, Brent
1251	SKINNER-ROCKE, Natasha	2306	SUDAMA, Gunness	1165	WALDRON, Carlos
1452	SMART, Patricia	832	SUDAN, Nicholas	1916	WALDRON, Janniel
1777	SMITH, Alexis	2336	SUGRIM, Darendra	23603	WALKER, Malika
1767	SMITH, Justin	1208	SUI, Vishwani	1281	WALLACE, Lisa
2044	SMITH, Sterlyne	1576	SUMADH, Marc	1647	WALLACE, Michelle
1812	SMITH, Teri	2033	SURAJBALLY, Amrish	1133	WALTER, Kendal
497	SOLOMON, Patrick	2329	SURAJDEEN, Victoria	1501	WALTERS, Avion
2304	SOLOMON-KOROMA, Bernadette	1216	SURATSINGH, Raquel	944	WATERMAN, Alicia
1911	SOMAN, Stanley	2136	SURESH, Ramesar	823	WATSON, Gary
981	SONOO, Jetendra	1500	SYLVESTER, Anthony	2063	WATTLEY, Mervyn
1210	SOOBRAITIE, Nazreen	1301	SYLVESTER, Carol	2025	WEBSTER, Jeremy
2287	SOOKDEO, Sarah	1713	TANNIS, Maxine	1709	WEBSTER-SMITH, Celisha
1973	SOOKDEO, Savitri	1621	TEEWARIE-SANKAR, Lisa	1136	WELCH, Sheree
2192	SOOKHAN, Vimla	1461	TELESFORD, Trudie	678	WELLINGTON, Bryan
2311	SOOKHOO JONAS, Camela	1246	THOMAS, Anika	27478	WHARFE, Colin
1934	SOOKLAL, Karen	1298	THOMAS, Dexter	1073	WHITTLE, Mitchell
1701	SOOKLAL-BASDEO, Maydanie	1451	THOMAS, Joanne	1742	WIGHT, Mark
2048	SOOKLAL-BENNY, Cindy	1877	THOMAS, Lauren	1269	WILKIE, Rachelle
768	SOOKNANAN, Malcolm	27285	THOMAS, Sharell	2260	WILLIAMS, Ann-Elle
2092	SOOKOO, Leena	1071	THOMAS, Tabitha	1874	WILLIAMS, Lynden
28372	SOOKRAJ-ABLACK, Sharlene	2148	THOMPSON, Christine	1069	WILLIAMS, Nigel
2310	SOOKRAM, Satee	1981	THOMPSON, Justin	547	WILLIAMS, Raphyl
1182	SOOM, Mitra	2020	THORINGTON, Hayden	608	WILLIAMS, Ricardo
23204	SOOMAIR, Cristal	1163	THORNHILL, Daniel	1989	WILLIAMS, Salesha
1444	SOONDAR, Angelica	1930	TOBIAS, Tracy	1218	WILLIAMS, Sherwin
1626	SOOPAYA, Vahistha	2225	TOOLSIE, Cindy	1601	WILLIAMS, Sue-Ann
2319	SPENCER, Kandice	2226	TOOLSIE, Sharlene	1858	WILLIAMS, Tiffany

## MEMBERS NOT IN PRACTICE

27224 WILLIAMS -AHAY, Nicole  
23336 WILSON, Leslie-Ann  
1565 WILTSHIRE, Darcelle  
1556 WOLFE-AJENE, Danelia  
1991 WONG-ALLEYNE, Renee  
2250 WOODLEY, Cheryl-Ann

1779 WOODS, Karrel  
1837 WOODS, Rondell  
2120 WRIGHT, Cheryl  
490 YEE FUNG, Edward  
1923 YIP NGOW-RAMOUTAR, Venisa  
1233 YOUNG, Kristal

29581 YOUNG, Marcus  
184 YOUNG, Richard  
1533 ZAMORE, Anthony  
1536 ZEPHYRINE, Enid  
2233 ZOE-FIGUERA, Tricia

## MEMBERS IN PRACTICE (NON-AUDIT)

1608	ADIMOOLAH, Andre	1250	HENRY-COUTOU, Lucyann	2100	PERSAUD, Darindra
964	ALI, Jenifer	1135	HOLDER, Annabelle	638	RAGOONATH, Kenrick
959	ALI-OMARDEEN, Karen	1436	HOSEIN, Deokie	1475	RAJKUMAR, Vishal
765	ALMANDOZ, Rachael	762	HOSEIN, Fazir	1114	RAM, Brian
2055	AMBROSE, Marlon	1259	HUSSAIN, Saleem	2350	RAMBERAN, Anand
2228	AMIN, Shamiza	1949	JALSA, Lauren	1628	RAMBERANSINGH, Annadale
1732	BACHEW, Kanhai	2140	JEFFERY, Nekeisha	294	RAMBHAJAN SIEURAJ, Sieunarine
1255	BALIRAM, Judith	1148	JESSOP, Garnet	2190	RAMCHARAN, Ravi
1888	BAPTISTE, Jessel	2009	JOSEPH, Joan	662	RAMDASS, Deodath
2041	BARROW-SIMON, Kherdine	922	JOSEPH, Nicole	2142	RAMDHANEE, Briana
2049	BEHARRY, Jimmy	556	JOSEPH-CADDLE, V. Debbie	965	RAMLAKHAN, Balram
1964	BEHARRYLALL, Ramesh	837	LEARMONT, Ashworth	27596	RAMOUTAR, Sharon
1869	BHIMSINGH, Chandardath	1179	LEE POY, Curtis	281	RAMPERSAD, Ramdath
1097	BISRAM, Vanessa	1042	LEONCE, Kevin	810	RAMPERSAD, Rikhi
1529	BOODHRAM, David	1936	LEWIS, Christopher	1724	RAMSAMOOJ, Parbatee
310	BOODOOSINGH, Vishnu	23648	LOCHANSINGH, Teresa	1913	RAMSARAN, Tasha
2213	BUDHU, Shalini	1912	LUTCHMAN, Natasha	1175	REIS, Robert
2098	CABY, Kendell	2038	MAHARAJ, Joey	797	ROACH, Richard
1681	CHAITOO, Kiswah	1673	MAHARAJ, Sindy	1972	ROBLEY, Kendell
6	CHOW, Leo	728	MATTHEW, Nigel	1384	ROGERS, Geeta
1306	COKER, Curlande	2088	MC DONALD-JOSEPH, Sherry	513	ROMANO, Nigel
1616	CUMMINGS, Jason	2062	MCCARTHY, Angel	1194	SALANDY, Andy
1961	DANIEL, Maria	2322	MOHAMMED, Jumadeen	2334	SAMPATH, Varsha
1956	DANN, Kern	1861	MOHAMMED, Zahrah	1045	SEENATH, Arun
574	DAVIS, Judith	989	MOHAMMED-MARAJ, Nazreen	828	SEESAHAI, Pamela
1318	DEOPERSAD, Shivanan	2176	MONGROO, Christopher	2118	SEWDASS, Ravin
927	DIAZ, Wayne	1560	MUNGAL, Siewrajee	1679	SHAH, Donnie
1409	DINANATH, Rishi	2165	MUNGAL, Varune	806	SIEURAJ, Sieunarine Rampersad
1028	DIXON, Jill	1524	MUNGAL, Vinod	918	SINGH, Maltie
1922	DOODLAL, Prakash	542	MUNRO, Christopher	1636	SINGH, Roger
2030	EDOO, Nazir	2220	NANCOO-DASS, Crystal	482	SOO PING CHOW, Colin
387	EDWARDS, Joel	695	NARINE-BANHAM, Rhea	1476	SOOKO, Carl
952	EDWARDS, Michael	1831	NARINESINGH, Ria	1034	SOOKRAM, David
2080	EDWARDS, Ted	1784	NELSON, Brendon	1509	SWAMBER, Rodney
1741	FELMINE-THOMAS, Karon	1149	NELSON, Leslie	1309	THOMPSON, Richard
1667	FORDE, Kareem	871	NOEL, Franklyn	1863	TRUJILLO SMALL, Reina
689	GOMEZ, Trevor	1276	OMARDEEN, Idrees	483	WALKINS, Frank
1990	GOORAHOO, Deera	704	OUTAR, Rabindra	1336	WALLACE-SHANKLIN, Carmela
1935	HACKETT, Karen	2254	PARMANAN, Melissa	761	WOODCOCK, Nigel
1605	HARRICHARAN, Jilian	1937	PARRIS, Derek		
1172	HEERAMAN, Tabitha	2316	PERSAD, Lutchmie		

## MEMBERS IN PRACTICE (AUDIT)

712	AHLOY, James	2104	FELICIAN-ROMAIN, Jenine	1044	MUNGALSINGH, Avind
516	AHMAD, Hakeem	1337	FELIX-CHEVALIER, Kerry-Ann	367	MURRAY, Russell
345	ALI, Hanif	677	GITTENS, Peter	181	MUSAI, Vishnu
1015	ALI, Imtiaz	1174	GOLDING, Stacy	2152	MUSTAPHA, Damian
1704	ALI, Jason	1832	GOMEZ, Chay	997	NARINESINGH, Pria
1	ALI, Mumtaz	1161	GOPEE-NAIPAUL, Shelley	1594	NORTON, Patrice
2130	ALI, Resha	861	GRIFFITH, Sheldon	1562	NUNES, Ryan
1131	ALI, Riaz	1411	GUISCHARD, Vernetta	1112	PANCHOO, Nigel
756	ALI, Shahamad	1077	HARDYAL, Marisa	1387	PARDASSIE, Pooran
244	AMBROSE, Leonardo	1978	HARRIS, Makedah	1496	PAUL-SINGH, Krystal
451	ANDERSON, Almida	1527	HOSEIN, Felicia	334	PERSAD, Herman
899	ARUMUGADASAN, Nalika	669	HOSEIN, Shaffick	2106	PERSAD, Varona
618	BABOOLAL, Roshan	356	JACK, Shirley	671	PHILIP, Renée-Lisa
1658	BACHU, Chantal	1339	JAGGESSAR, Russel	570	PIERRE, Anthony
2332	BALLADIN-RAGBIR, Aliya	1559	JOHNSON, Neal	1414	QUASHIE, Marissa
1189	BAPTISTE, Vernon	2265	JOHNSON-HAYNES, Carol	2351	RAGOONANAN, Jonothan
939	BELMONTE, Addie	1007	JOKHOO, Dinesh	1564	RAHAMAN, Ramona
593	BHARATH, Claude	2097	KALLAN, Daren	1796	RAJARAM, Mohini
1333	BHOLA, Dinesh	1145	KHAN, Kazim	1443	RAMADHAR, Peter
1312	BHOLA, Robby	1130	LAKHAN, Jagdesh	789	RAMCHARITAR, Leslie
1211	BILLY, Tami	1487	LALBIRSINGH, Ishanand	190	RAMDASS, Ramnarine
1419	BISSOONDIAL, Daniel	1657	LALCHAN, Bob	1020	RAMDASS, Vidya
1162	BOB-GOPEE-RAMPERSAD, Shivantee	325	LEE LOY, Angela	782	RAMIREZ, Sean
1755	BOOCHOON, Alana	961	LEE TANG, Johnson	1665	RAMJIT, Christopher
1508	BRATHWAITE-CELESTINE, Latoya	984	LEUNG, Giles	1712	RAMJOHN, Rianna
1156	BRIDGEMOHANSINGH, Hadyan	644	MAHABIR-SINGH, Mohan	833	RAMKISSOON, Rajin
900	BRIDGLAL, Anil	769	MAHARAJ, Rudranand	1099	RAMKISSOON, Rishi
577	BUDHU, Surindranath	1952	MAHARAJ, Ravi	623	RAMKISSOONSINGH, Deoraj
1147	CADDLE, Atiba	956	MAHARAJ, Steve	827	RAMLAKHAN, Steve
719	CAMACHO, Craig	140	MAHARAJ, Vishnu	1180	RAMNANAN, Marsha
1539	CHEE CHOW, Kerrylee	1388	MAHARAJH, Karuna	2309	RAMNARINE, Rhea
2266	CLARKE, Steve	1664	MANGROO, Gayatri	1607	RAMNATH, Mohan
882	COOK, Esther	1371	MANGROO, Satyam	888	RAMOUTAR, Krishna
1897	CORBIN, Darcel	864	MOHAMMED, Derek	632	RAMOUTAR, Larry
1068	CUMMINGS, Learie	684	MOHAMMED, Kamaral	1238	RAMOUTAR, Wendell
1087	D'ARCY, Adrienne	1393	MOHAMMED, Kerry	1023	RAMPERSAD, Dean
2074	DASS, Amit	2095	MOHAMMED, Nafeeza	1046	RAMPERSAD, Dianne
1645	DASS, Ravi	865	MOHAMMED, Shazad	23818	RAMSARAN, Jason
759	DASS, Sinanan	792	MOHAMMED, Yasmin	2040	RAMSARAN, Ram
2181	DHANESSAR, Adil	2364	MOHAMED, Zanisha	1470	REGOBERT, Indira
477	DHANESSAR, Winston	852	MOODOO, Roy	2110	RENAUD-DE SILVA, Jiselle
1192	DIAL, Desmond	630	MOONOO, Tara Bhagwandeaye	629	RICHARDS-LAWRENCE, Nicole
		1522	MOONSAMMY, Sunil	820	ROCHESTER, Walter

## MEMBERS IN PRACTICE (AUDIT)

1204	RODRIGUEZ-SEIJAS, Dwayne
2107	SCOON, Kristianna
86	SEEOBIN, Krishna (Deceased)
1338	SENIKE, Roshni
1063	SHARMA, Satyanan
881	SHARMA-MAHARAJ, Avesha
1876	SIEURAJ, Tamara
1966	SIEUSANKAR, Kevon
588	SIEW, Vijay
982	SINGH, Bhesham
1612	SINGH, Kavita
1678	SINGH-PERSAUD, Aruni

369	SMART-COOPER, Allyson
999	SOBRANSINGH, Glenn
1611	SOOKDEO, Deochan
714	SOOKRAM, Dushyant
1514	STRIPP, Kimberly
962	SUBNAIK-DAVID, Rena
2052	SUDAMA, Sanchish
720	SUKHRAM, Dhowlatram
958	SUPERVILLE, Mark
898	THOMPSON, Ruthven
726	TOM, Andrew
1248	WALCOTT-GRAPPIE, Daryl

## MEMBERS RESIDING OVERSEAS

1030	ALFRED, Karyl
815	ALFRED, Marlon
622	ATTONG, Marcus
603	BARDEN, Monica
1677	BICKRAMSINGH, Kalawatee
1776	BONEO-THOMAS, Maureen
612	BROWN, Lennox
940	CHATERGOON, Anil
696	CHIN, Amelia
983	CLAPHAM, Curtis
1198	DURGAH, Lallitah

517	DYER, Russell
886	EDWARDS, Trevor
1160	GOSWAMI, Rakesh
676	HART, GINA
1196	HODGES, David
1497	HUSSEIN, Mary
186	MACKENZIE, Roger
1396	MAHABIR, Harideo
941	MAHABIR, Gaitri
1363	OLIVER, Denise
499	POTELLA, Michael

791	RAFEEQ, Atash
1197	RAGOONANAN, Stacey
802	RAMJATTAN, Puran
1744	RAMPERSAD, Liezel
793	SAMAROO, Dave
1199	SAMBRANO, Andrew
960	SOLOMON, Joseph

## MEMBERS IN RETIREMENT

454	ACHOY, Wilton	158	BREWSTER, Rendell	1448	DOYLE, Laura
134	AGUILERA, Gaston	418	BURRELL, Bernadette	1810	DUKE, Heather
177	ALEXIS, Lennox	68	BUXO, Paul	14	EDOO, Ameer
1570	ALI, Hassina	274	CASTILLO, Anselm	45	EDOO, Jamila
475	ALI, Hazrath	169	CASTRO, Hugo	661	ELCOCK, Winston
62	ALLEYNE, Oswald	278	CHANG, Leslie	485	ESPINET, Richard
322	ANATOL, Hazel	243	CHANG, Mark	694	FRAMPTON-BENSKIN, Marge
167	ANATOL, Keith	433	CHANG, Patricia	579	FREDERICK, Junior
407	ANDREWS, Michal	5	CHANG, Terrance	1537	GERMAIN-KING, Gillian
1027	AQUI, Selwyn	500	CHAPMAN, Errol	472	GITTENS, Richard
217	ARJUNE, Errol	692	CHARLES, Leslie	619	GOBIN, John
702	ATTAI, Mitra	592	CHARLES, Maxine	539	GOINDHAN-AQUAN, Carmen
495	BAIN, Godfrey	431	CHIN-RAMPERSAD, Marilyn	1430	GOMES, Roger
208	BAKSH, Zabar	214	CHRYSOSTOM-HENRY, Wilma	343	GOON LUN, Herbert
879	BASDEO, Rajram	859	CLARKE-ANDREWS, Marilyn	354	GREAVES, Cheryl
234	BASSAW, Dipnarine	429	CODRINGTON-VINCENT, Genevieve	92	HARNANAN, Lessy
610	BEEPATH, Doon	787	COOKE-WARRICK, Jennifer	209	HAYNES, Osborne
450	BEHARRY, Ashram	385	DANIEL, William	222	HENRY, Kenneth
1693	BEHARRY, Annisa	709	DARMANIE, Lennox	1083	HIRALAL, Carl
346	BEHARRY, Boodlal	594	DARMANIE, Terrence	74	HOBDAY, Richard
332	BEHARRY, Capildeo	13	DAVID, Earl	555	HOYTE, Wilmot
569	BLANC, Daniela	437	DAVIS, Philmore	22	HUNT, John
200	BLANCHARD, Kenneth	11	DIEFFENTHALLER, George	511	HYPOLITE-FERDINAND, Camile
1749	BOODOO, Taramatee	361	DOODNATH, Winston	1383	ISHMAEL, Anthony



## MEMBERS IN RETIREMENT

649	JAGGAT, Lalchan	903	OMARDEEN, Sohaila	307	SOVERALL, Lennox
286	JALSA, Kenny	249	OMARDEEN, Wahid	353	ST. ANDREWS, Aubyn
1303	JODHAN, Richard	205	OTTLEY, Irwin	580	STEWART, Ainsley
352	JOKHOO, Seunarine	246	OTTLEY, Sharman	115	SUBERO, Kelvin
779	JONES-MCLEAN, Aline	558	OXLEY, Kenneth	631	SWAMBER, Vashti
236	KELSHALL, Christopher	1958	PARRIS-DEBIQUE, Christine	226	SYNE, Osman
1141	KHAN, Lloyd	520	PARSOTAN, Franklyn	597	TAITT, Anthony
587	KING, Marcia	285	PERSAUD, Charles	457	TANG, Tyrone
1505	KNIGHTS-CREED, Yvette	970	PHILIP, Preston	96	TAYLOR, Owen
408	KONG TING, Patricia	515	PHILLIP-BRUNEAU, Aneitha	1173	TAYLOR, Oscar
295	KROGH, Douglas	232	POLLARD, Stephen	1110	THOMAS, June
355	KUMAR, Catherine	393	POON-MAYERS, Lesly	151	TOM YICK, Rupert
488	LAI, Paul	359	PUJADAS, Leroy	189	WADDELL, John
854	LALLA, Jerry	463	RAHMAN, Zeyn	1317	WAITHE-WELLS, Linda
974	LALLA, Sylvia	648	RAJACK, Glen	654	WILLIAMS, Paula
195	LEWIS, Carlton	265	RAMCHARITAR, Jewan	1228	WILLIAMS, Penelope
329	LEWIS, Richard	1707	RAMDHANIE, Rebecca	399	WILSON, Earl
819	LOQUAN, Neil	647	RAMGOOLIE, Harinarine	293	YEE KEN-CROSS, Yuklan
376	LUE PING WA, Feona	504	RAMPERSAD, Ronald	1632	YORKE, Stafford
248	LUTCHMEESINGH, Krishna	624	REID, Brenda	428	YOUNG, Lily
889	LUTCHMEESINGH, Neena	225	REIS, Stephanie		
173	MADRAY, Michael	280	ROBERTS-JOHN, Jennifer		
936	MAHABIR, Susanne	443	RODRIGUEZ, Herman		
156	MAHARAJ, Baldeo	446	ROMANY, Polycarp		
133	MARSHALL, Philip	1676	ROMILLY, Mona		
32	MARTIN, John	406	RUPNARINE, Clive		
79	MATHURA, Bholan	347	RUTHERFORD, Deryck		
599	MC COMIE, Raphael	471	RUTHERFORD, Diana		
135	MC LACHLAN, Keith	147	SADLER, Christopher		
541	MC LEAN, Carl	392	SAHADEO, Ganesh		
568	MISIR, Partap	725	SALANDY-BISHOP, Suzanne		
459	MITCHELL, Graham	526	SANDY, Neville		
260	MOHAMMED, Rashide	439	SANKAR, Daniel		
945	MOHAMMED, Rehana	505	SAUNDERS, Ruth		
976	MOHAMMED, Zakheem	128	SCOTT, Pierpont		
1001	MOORLEY, Eugene	718	SEEREERAM, Indrani		
183	MOOTOO, Kelvin	238	SHAM KU ROSE BYAM, Richard		
291	MORRIS, Judith	1056	SINGH, Cyndy-Ann		
146	NANTON, Gerald	1350	SINGH, Roni		
449	NARAYANSINGH, Patricia	1985	SONACHANSINGH, Manchan		
664	NOEL, Sonia	476	SOO TING, Susan		
561	OLLIVERRE, Gerald	572	SOOKRAM, Harrinarine		

# SECRETARY'S REPORT

The Institute held its 53rd Annual General Meeting and Council Meeting virtually on March 23, 2023. During the 2023/2024 term of March 23, 2023, to February 27, 2024, Council members' attendance were as follows:

Council Members 2023/2024 Term	Meetings Attended
Dwayne Rodriguez-Seijas – President	9/9
Adrienne D'Arcy - Vice President	8/9
Dinesh Bhola	9/9
Arun Seenath	9/9
Keith André Mills	6/9
Marissa Quashie	6/9
Christopher Ramjit	6/9
Edmund Phillip	7/9
Renée-Lisa Phillip	7/9
Haseeb Mohammed	7/9
Desmond Dial	7/9
Tamara Sieuraj	6/9

## ELECTION TO COUNCIL 2024/2025

At the 54th Annual General Meeting, Christopher Ramjit, Dwayne Rodrigues-Seijas, Edmund Phillips, Marissa Quashie, and Renée-Lisa Philip and are due to retire from the Council of ICATT by rotation. Mr. Rodriguez-Seijas, having served nine (9) years, cannot offer himself up for re-election. Mr. Ramjit, Mr. Phillips, Mrs. Quashie and Mrs. Philip are eligible and have offered themselves for re-election.

Five (5) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Kerry Mohammed, Nalini Suratsingh, Petal Daniel-Benoit, Shivanan Deopersad, and Tanya Wright.

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

## AUDITORS

To appoint the Auditors for the year ending December 31, 2024.

The Council proposes to re-appoint Aegis Business Solutions Limited as Auditors of the Institute to hold office until the close of the next Annual General Meeting of ICATT.

By Order of Council



**Tabia Holder**  
Secretary  
March 7, 2024

March 7, 2024

Dear Member,

In accordance with the Rules and Regulations of ICATT, (Rule 10 - Annual General Meeting and Regulations 7 – Virtual General Meetings), the Fifty-Fourth (54<sup>th</sup>) Annual General Meeting (AGM) of the Institute of Chartered Accountants of Trinidad and Tobago (ICATT) will be held on **Thursday March 28, 2024, at 5.00 p.m.** on a virtual platform whereby members may attend and participate in the meeting to transact the following business:

**ORDINARY BUSINESS**

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1. To receive and consider the Annual Report of the Council for the 2023/2024 term.
2. To receive and adopt the Financial Statements of the Institute for the year ended December 31, 2023, with the Auditor's Report thereon.
3. To appoint the Auditors for the year ending December 31, 2024. The Council proposes to re-appoint Aegis Business Solutions Limited as Auditors of the Institute to hold office until the close of the next Annual General Meeting of ICATT.
4. To elect members of the Council.

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

<b>Christopher Ramjit</b>	<b>Edmund Phillips</b>	<b>Kerry Mohammed</b>
<b>Marissa Quashie</b>	<b>Nalini Suratsingh</b>	<b>Petal Daniel-Benoit</b>
<b>Renée-Lisa Philip</b>	<b>Shivanan Deopersad</b>	<b>Tanya Wright</b>

At the 54<sup>th</sup> Annual General Meeting, Christopher Ramjit, Dwayne Rodrigues-Seijas, Edmund Phillips, Marissa Quashie, and Renée-Lisa Philip and are due to retire from the Council of ICATT by rotation. Mr. Rodriguez-Seijas, having served nine (9) years, cannot offer himself up for re-election. Mr. Ramjit, Mr. Phillips, Mrs. Quashie and Mrs. Philip are eligible and have offered themselves for re-election.

Five (5) nomination forms in respect of qualified members proposed as nominees to the Council of ICATT were received on behalf of Kerry Mohammed, Nalini Suratsingh, Petal Daniel-Benoit, Shivanan Deopersad, and Tanya Wright.

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

**INSTRUCTIONS TO ATTEND AND VOTE AT THE AGM**

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Financial Members must Pre-Register to Attend the Annual General Meeting via a virtual platform. Registration is open from March 7, 2024, and will close on March 28, 2024, at 4.30 p.m.

Prior to the date set for the 54<sup>th</sup> AGM, Electronic Voting on the Resolutions may be undertaken between March 7, 2024, and 12 Noon on March 26, 2024.

Members who are unable to vote electronically between March 7, 2024, and March 26, 2024, will still be allowed to vote at the AGM. Such financial members must be present online for the March 28 AGM to be eligible. When voting is announced, you will be able to log in and vote by clicking the AGM tab on the link provided.

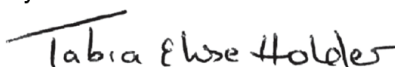
**To vote, members will be required to log in via the unique link provided. Members may only vote once.**

**The Voting Process:**

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

**Only Financial Members can attend the AGM and will be allowed to vote either at the AGM or via electronic voting prior to the AGM.**

By Order of the Council



**TABIA HOLDER**  
**CORPORATE SECRETARY**

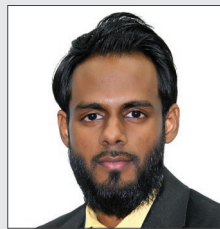
## ICATT's Secretariat 2023



**Marsha Caballero**  
Chief Executive Officer



**Tabia Holder**  
Corporate Secretary



**Chris Zaccai**  
Mgr.- Administration  
& Finance



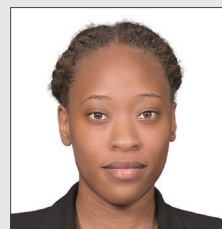
**Khalisha Harripersad**  
Mgr. - Communications  
& Events



**Gizelle Gittens**  
Education & Training  
Co-ordinator



**Ariel Burgin**  
Snr. Member Service  
Representative



**Kizzie Bruce**  
Member Service  
Representative



**Orisha Jones**  
Office Assistant/  
Telephone Operator

# CORPORATE INFORMATION

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

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

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

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