



Deloitte

Serge Berube

Serge Berube is a Partner with Deloitte, Cayman Islands, specializing in the provision of assurance and advisory services to the alternative investment industry. Serge has over 20 years of public accounting experience, including 17 years with Deloitte in the Cayman Islands. Serge serves a diverse set of hedge funds, fund-of-funds, private equity funds and structured finance clients.

In addition to his client service commitments, Serge oversees Deloitte’s business development group. In this capacity, he assists investment advisors in structuring and establishing new alternative investment vehicles. Serge is actively involved in helping his clients understand the various regulatory, structural and operational frameworks of the industry. He has spoken at industry conferences and participates in delivering technical training to financial services industry service providers.

Serge is a Certified Public Accountant, a Canadian Chartered Accountant and a Chartered Alternative Investment Analyst. Serge holds a Bachelor of Commerce from the University of Alberta, Canada.

Council/Committee Membership

Council

Management Committee



KPMG

Joel Dodson

Joel originally joined KPMG in the Cayman Islands in 2001 and was previously a manager within the audit group, focusing on the hedge fund and structured finance industries. He also performed a short-term assignment to KPMG Dublin, where he worked on the audits of a mutual client of the Cayman Islands and Dublin offices. Joel holds a Bachelor of Commerce degree (B.Comm) from the University of British Columbia.

Joel became Partner in October 2012, and leads KPMG’s Risk Consulting Services group, which focuses on providing SOC 1 services for fund administrators, financial reporting and Form PF consulting services for hedge funds, Basel II consulting services for the banking industry, internal audit and forensic accounting services.

Prior to re-joining KPMG in 2006, Joel spent two years working in the hedge fund industry with a large fund administrator in the Cayman Islands. While in industry, he was the account manager in charge of the office’s largest client and managed a staff of twelve fund accountants. He has presented to the Cayman Islands Institute of Professional Accountants on several occasions regarding financial reporting issues for hedge funds.

Council/Committee Membership

Council

Conference Committee-Chair

Membership & Licensing Committee

Management Committee



PwC

Carolyn du Toit

Carolyn is an audit partner in the asset management group in the Cayman Islands firm of PwC and has fifteen years of professional experience, predominantly within assurance and business advisory service. Carolyn joined the Cayman Islands firm from PwC London eleven years ago. Specialising in the audit of alternative investment companies, her portfolio consists of diversified asset management clients which, whilst focused on hedge funds, also includes mutual funds and pension funds and covers a wide variety of corporate structures and sizes from stand-alone start-up entities to well established, complex hedge fund groups. Carolyn is actively involved in contributing to thought leadership in relation to the Cayman Islands asset management industry and is a regular speaker at PwC Cayman's annual alternative investments seminar.

Carolyn is a licenced FCA and a member of the Institute of Chartered Accountants in England and Wales. She is the ICAEW overseas contact member for the Cayman Islands. She is also a member of the Cayman Islands Institute of Professional Accountants (CIIPA) and serves as a Council Member thereon. Carolyn is a 100 Women in Finance sustaining angel and sits on the main committee of the Cayman Islands chapter. She is a former co-chair of their peer engagement sub-committee and former co-chair of the audit peer advisory group. Carolyn regularly participates in the Cayman Finance student education and work experience programme.

Council/Committee Membership

Council

Conference Committee

International Relations Committee



EY

Christopher Gauk

Chris is a partner in the Bahamas, Bermuda, BVI and Cayman Islands (BBC) Sub-Area of EY's Financial Services Organization, located in the Cayman Islands, providing assurance services to global investment fund structures and their advisors.

He has more than 17 years of experience in the investment fund industry, serving clients of all sizes and based in various jurisdictions, and more than 27 years of experience in public practice. Chris has advised managers on structuring considerations, service provider selection and general operational issues.

Chris originally joined the Edmonton, Canada, office in 1987 and joined the Bermuda office in 1996. He was also previously employed by the law firm of Appleby in Bermuda as the Director of Finance before re-joining the BBC practice of Ernst & Young in 2002.

He is a member of the Chartered Professional Accountants of Alberta and the Cayman Islands Institute of Professional Accountants and is an American Certified Public Accountant licensed in Texas.

Council/Committee Membership

Council

Membership & Licensing Committee

Management Committee

Quality Committee

Conference Committee



BDO

James George

James is an audit partner at BDO with over 20 years of experience in the offshore financial services industry. James has worked with a wide variety of clients from small start-up entities to global financial institutions, all with an equally diverse array of investment strategies and reporting requirements. His audit experience primarily encompasses hedge funds, private equity and alternative investment vehicles, and he has extensive experience in the application of both US GAAP and International Financial Reporting Standards (IFRS).

James currently serves on the Council of the Cayman Islands Institute of Professional Accountants (CIIPA) where he is active on a number of committees. He has a B.S. in Accounting from the University of Southern California and is also a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Council/Committee Membership

Council

Quality Committee

Audit Committee-Chair

International Relations Committee-Chair

Membership & Licensing Committee

Management Committee



KPMG

Rennie Khan

Rennie is an audit director at KPMG; prior to joining KPMG he worked at two other accounting firms in the Cayman Islands. Soon after coming to the Cayman Islands in 2001 he joined CIIPA’s training committee and has been an active participant until 2015. Rennie currently serves on the quality and public practice committees and previously on the membership engagement committee. He presented at CIIPA’s annual accounting update for 2 years and was responsible for delivering internal technical training at his previous firms, both locally and internationally. Rennie was an active participant in the organizing committee for the Government Professional Development Week for 2 years.

Rennie is a fellow of the Association of Chartered Certified Accountants and gained his experience conducting audits on funds, private banks, trust companies, insurance captives and other local entities.

He authored various articles for local publications on the impact of evolving accounting standards to the local financial sector. Outside of work, Rennie is an active member in the community, he participates in the Big Brother Big Sister Programme and previously participated in CIIPA’s mentoring program, Chamber of Commerce’s mentoring program, Fresh Air Fund and volunteered time at the Sunrise Adult Training Centre.

Council/Committee Membership

Council

Public Practice Committee - Chair

Quality Committee



Deloitte

Francois Lamontagne

Francois has been a partner with the Audit and Assurance and the Risk Advisory Services group of Deloitte for the past 8 years. He has more than 20 years experience with Deloitte, and has worked in Canada, the British Virgin Islands and the Cayman Islands where he concentrates on the financial services industry servicing the banking, trust and hedge fund sectors.

While working in two different offshore jurisdictions, Francois has developed extensive experience with retail and private banks as well as large offshore and onshore hedge fund structures, investment companies, intermediate holding companies and special purpose vehicles. In addition to providing audit services, Francois is involved with internal audit and with Service Organization Control engagements (SSAE 18 and ISAE 3402).

Francois holds a number of leadership positions within Deloitte such as the Client and Industry leader for Banking and Securities. He was also part of the Deloitte Global Advisory Council in 2014 and 2015 under Deloitte Global CEO Barry Salzberg.

Francois is a Chartered Accountant, a member of the Canadian Institute of Professional Chartered Accountants, the Cayman Islands Institute of Professional Accountants, and the Institute of Internal Auditors.

Council/Committee Membership

Council

Membership & Licensing Committee-Chair

Management Committee

Public Sector Committee-Chair

Conference Committee



EisnerAmper

Ben Leung

Ben Leung is the Chair of the Training Committee (2013- present), chaired the Social Committee (2012 – Feb 2017) and was a member of the International Federation of Accountants (IFAC) sub- committee (2010-2013) for CIIPA. He has been a Council member since February 2011.

The Training Committee (drawn from across the membership) ran 17 courses in 2019 providing just over 60 CPE hours to more than 1,000 attendees. The courses included technical updates for those working in financial services and for those working in commercial industry. Non-technical managerial and professional courses enhanced members’ abilities to achieve successful outcomes in a work environment. Course staples such as tax, auditing and industry enabled members to keep up-to-date.

Ben is the Managing Partner of EisnerAmper Cayman Ltd, a leading audit and accountancy firm specializing in the audits of financial services entities especially captive insurance companies and hedge funds.

Ben was recognised as the Outstanding Member for CIIPA for 2019. Ben audits, on a pro-bono basis, The Cayman Islands Chamber of Commerce and The Cayman Islands Red Cross.

Council/Committee Membership

Council

Training Committee-Chair (seven years)



EY

Mike Mannisto

Mike is a partner in the Bahamas, Bermuda, British Virgin Islands and Cayman Islands (BBC) region of Ernst & Young’s Financial Services Office. He has approximately 25 years of experience with Ernst & Young, having spent approximately 21 years with the Cayman Islands firm.

Mike works with a number of Ernst & Young’s asset management clients, and has served several global priority asset management accounts and multi-jurisdictional fund structures. Mike also serves a wide variety of other offshore financial services clients including banks, private equity funds and insurance companies as well as SOC 1 (SSAE 16 and ISAE 3402) engagements for fund administrators and advisory engagements relating to the financial services industry. Mike is the banking sector leader for the BBC. Mike holds an Honours Bachelor of Commerce degree with a major in accounting from Lakehead University. He is also a Canadian CPA/CA and a member of the Canadian Institute of Chartered Accountants.

Mike is a past president of the Cayman Islands Institute of Professional Accountants (CIIPA), and currently holds the position of Council Member. Mike is also the past Chairman of the International College of the Cayman Islands (ICCI).

Council/Committee Membership

Council



Deloitte

Laurie Mernett

Laurie is an audit partner with Deloitte Cayman Islands. Laurie has more than 19 years of professional experience with Deloitte, having worked for Deloitte Canada prior to joining Deloitte Cayman. She specializes in the provision of assurance and advisory services to private investment funds and other Cayman based financial services entities.

Laurie has numerous leadership roles within the Cayman office and the Deloitte Caribbean Bermuda region, focusing on training, audit innovation, and audit technical matters. She has participated in panel discussions at various industry events in the Cayman Islands on these focus areas.

Laurie holds a Bachelor of Commerce and a Bachelor of Arts degree from the University of Manitoba, Canada. She holds the Canadian Chartered Professional Accountant (CPA, CA) and the US Certified Public Accountant designation and is a member of the American Institute of Certified Public Accountants. Laurie is also actively involved in the Cayman Islands chapter of 100 Women in Finance, serving on the Main Committee and as a co-chair of the Impact Committee.

Council/Committee Membership

Membership Recognition Committee – Chair

Membership Engagement Committee - Chair



EY

Rosa Nolan

Rosa is an Associate Partner in the Cayman Islands office of the Bahamas, Bermuda, British Virgin Islands and Cayman Islands sub-area of EY's Financial Services Organisation. Rosa has more than 14 years of audit experience with EY and has spent the past nine years serving a variety of financial services clients including alternative fund managers, private equity funds, hedge funds and fund administrators. She has considerable experience with US GAAP, IFRS and SEC requirements as well as Cayman regulatory matters.

In addition to her clients encompassing start-ups to global multi-billion dollar complexes, her experience includes SOC 1 reporting, agreed-upon procedures engagements and global investments performance standards assignments.

Rosa holds a Bachelor's degree in commerce, with honours, and is a member of the Chartered Accountants of Australia and New Zealand and the Cayman Islands Institute of Professional Accountants.



PwC

Peter Small

Peter Small is a Partner in the Asset Management group with PwC Cayman Islands. He has more than 21 years of professional experience in assurance and business services with PwC in the Cayman Islands and Boston. Peter is engagement leader on several Alternative Investment Funds with a variety of different investment strategies and structures. He also leads a team of Private Equity and Venture Capital Fund specialists within the Asset Management group. Peter is passionate about leading his teams by example and delivering client service that is proactive, accessible and responsive.

Peter holds a Bachelor of Science (Accounting) degree from Florida State University. Peter is a licensed Certified Public Accountant in the state of New York, a member of the American Institute of Certified Public Accountants, a member of the Cayman Islands Institute of Professional Accountants (CIIPA) as well as a CIIPA Past President, and a member of the Membership Licensing Committee.

Council/Committee Membership

- Council
- Membership & Licensing Committee
- Committee Management Committee



PwC

Craig Smith

Craig Smith a partner with PwC Cayman's assurance practice, has more than 20 years of experience with PwC in the Cayman Islands and the US.

As an integral part of PwC Cayman's asset management group, Craig specialises in alternative investment companies, with a particular emphasis on hedge fund products. This experience allows Craig to deliver local and global market insight to his clients.

Craig, a native of the Cayman Islands, is a licensed Certified Public Accountant in the State of New York and a CFA charter holder. He is a council member of the Cayman Islands Institute of Professional Accountants, as well as chairman of the CIIPA ethics committee.

He is also a member of the American Institute of Certified Public Accountants and of the CFA Institute.

Council/Committee Membership

Council

Ethics Committee (Chair)

Audit Committee



**Moore Cayman /
MHA Cayman**

David Walker

David is Managing Partner of a successful Cayman audit practice that he has been leading since 2008 as a licensed audit practitioner. As a specialist in international and US accounting and auditing standards, he has grown the practice tenfold to over 200 fund audits.

With 30 cryptocurrency investment fund clients and having recently completed an MSc in digital currency, David leads two international collaboration groups in the digital asset industry.

As an active CIIPA Council member, David sits on its Membership and Licensing Committee and co-chairs its Quality Committee.

By working very closely with his colleagues and affiliated audit teams around the world, David takes great pride and responsibility in ensuring that all of his clients receive a highly responsive and professional service.

Council/Committee Membership

Council

Quality Committee

Membership & Licensing Committee



KPMG

Yuri Williams

Yuri leads the Enterprise practice for KPMG in the Cayman Islands dedicated to working with the public sector, financial services companies, law firms, entrepreneurs, family businesses and emerging fast growing companies. She has more than 16 years' experience providing audit and assurance services and has broad experience with accounting and reporting frameworks, such as IFRS, US GAAP and IPSAS and previously led on transition projects from Canadian GAAP to IFRS.

Prior to joining KPMG in the Cayman Islands, Yuri previously worked in the KPMG Toronto office where she led audits of large Canadian public companies and large Canadian subsidiaries of KPMG global clients within the consumer products and automotive industries. She also spent two years on secondment with the KPMG Barbados office.

As a mom of two, Yuri is used to juggling multiple demands at home and work and is also the deputy treasurer for the Jamaica Diaspora Cayman Association.