



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 19 years of public accounting experience, including 16 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

Membership Licensing Committee

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 fourteen years of professional experience, predominantly within assurance and business advisory services. Carolyn joined the Cayman Islands firm from PwC London ten 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 a licenced ACA and a member of the Institute of Chartered Accountants in England and Wales. She is the current ICAEW overseas Contact Member for Cayman. Carolyn is a 100 Women in Finance sustaining angel and is co-chair of their Cayman Islands Peer Engagement Committee. She previously served as a member of the CIIPA training committee for six years. She is also a regular participant in the Cayman Finance student education and work experience programme.

Council/Committee Membership

Training Committee (2011 – 2016)



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 16 years of experience in the investment fund industry, serving clients of all sizes and based in various jurisdictions, and more than 26 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 - Chair

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



EY

Baron Jacob

Baron is a partner in the Bahamas, Bermuda, British Virgin Islands and Cayman Islands market segment of EY’s Financial Services Organization. Baron serves a variety of financial services clients including alternative investment fund managers, private equity funds, hedge funds, fund administrators, multinational banks and trust companies.

He has over 19 years of accounting experience, including 17 years in the Cayman Islands and 2 years working in EY’s San Francisco office, where he focused on providing audit services to complex onshore investment vehicles including hedge funds and venture capital companies.

Baron has a Bachelor of Science degree in Business, with a specialization in accounting, and a Bachelor of Arts degree, with a specialization in marketing from the University of South Florida. He is licensed as a Certified Public Accountant in Illinois and is a member of the American Institute of Certified Public Accountants.

Baron currently serves as a Council member and past president of the Cayman Islands Institute of Professional Accountants and is a member of the Committee of Hearts and a member of the Grant Committee for the Cayman Islands chapter of Hedge Funds Care – an alliance of hedge fund industry professionals committed to protecting children from abuse and neglect.

Council/Committee Membership

Council



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.

KPMG

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

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 20 courses in 2018 providing approximately 96 possible CPE hours to more than 900 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.

He has served as engagement partner for CIMA regulated entities and local Cayman companies. Ben also oversees business development, managing and developing a portfolio of financial service clients and building relationships with clients and service providers.

Council/Committee Membership

Council

Training Committee-Chair (six 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 24 years of experience with Ernst & Young, having spent approximately 20 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



KPMG

Wanda Mellaneo

Wanda is a Partner in the Asset Management Practice of KPMG and is also the Ethics and Independence (E & I) partner with responsibility for the implementation and monitoring of the firm's E & I quality control procedures. She holds a Bachelor of Business Administration (BBA) from Loyola University and is a Certified Public Accountant (CPA).

With over 20 years of audit experience, Wanda's primary responsibilities encompass the provision of audit services to a comprehensive variety of investment vehicles, such as hedge funds, private equity funds, fund of funds, master-feeders, private investment partnerships, as well as segregated portfolio cell structures and special purpose vehicles. She also has experience auditing investment management companies. Given this client base, she has close working knowledge of offering and other legal documents, IFRS and US GAAP reporting frameworks, and performance attestation engagements.

Wanda is also Chair of the editorial board for thought leadership report: *Transformation – The Future of the Alternative Investments*, and a regular contributor to industry articles.



Deloitte

Laurie Mernett

Laurie is an Audit Partner with Deloitte Cayman Islands, where she provides Audit and Advisory services to hedge funds, funds of funds, fund administrators and banks.

Laurie obtained her Bachelor of Arts and Bachelor of Commerce degrees from the University of Manitoba. She is a Canadian Chartered Professional Accountant (CA) and a United States Certified Public Accountant. She has over 18 years' public accounting experience and specialises in alternative asset management and banking industries. She began her career with Deloitte in Winnipeg, Manitoba before moving to the Cayman Islands in 2004.

Laurie sits on 100 Women in Finance (100WF) Cayman's Main Committee and is co-chair of the 100WF Philanthropy Committee. Laurie has spoken at industry events, including delivering technical training to financial services industry providers.

Council/Committee Membership

Membership Recognition Committee – Chair

Membership Engagement Committee



PwC

Peter Small

Peter Small is a Partner in the Asset Management group with PwC Cayman Islands. He has more than 20 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- Past President

Membership Licensing Committee

Management Committee



Craig Smith

Craig Smith a partner with PwC Cayman's assurance practice, has more than 19 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.

PwC

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

Giving back to the community is an important part of the culture at PwC. As such, Craig contributes his spare time to sit on the Board of Directors for the Cayman Chapter of Big Brothers, Big Sisters.

Council/Committee Membership

Council

Membership Engagement Committee

Ethics Committee (Chair)



**Moore Stephens
Cayman/MHA
Cayman**

David Walker

David has been leading a successful Cayman audit practice 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 140 funds.

With a growing number of clients in the FinTech industry, David is studying an MSc in digital currency, and leads two international collaboration groups in the cryptocurrency industry.

As an active CIIPA Council member, he also sits on its Membership and Licensing Committee and Quality Committee.

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

Council/Committee Membership

Council

Quality Committee

Membership & Licensing Committee