



The Institute of Chartered Accountants of Belize

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President
Brett Feinstein

Vice President
Jose Ortez

Secretary
Claude Burrell

Members
Reynaldo Magana
Dorita Herrarte
Elmer Murray

Ms. Marissa Longworth
President
Belize Chamber of Commerce
Coney Drive, Belize City
Belize

Dear Ms. Longworth:

Audits, compilations and reviews of Financials Statements for Third Parties by Non Practicing Members of the Institute of Chartered Accountants of Belize

The Institute of Chartered Accountants of Belize publishes annually a list of members who are in Public Practice and not in Public Practice. Please find the list of members attached.

The Council of the Institute wishes to bring to your attention that audits for use by Third Parties of Statutory Bodies, Financial Institutions, Private Companies, International Agencies should only be prepared by individuals who hold Practising Certificates under the Accountancy Profession Act, Section 9. The Act exists for the benefit of the Belizean public by ensuring the Financial Statements are an accurate reflection of a Company's performance.

The holder of a Practising Certificate from our Institute undergoes a rigorous education criteria, examination and application procedure before the grant of a practicing licence. Subsequent to being granted such licence, the holder must undergo regular peer reviews and complete adequate continuing professional education to maintain such licence. An Audit conducted by the holder of a Practising Certificate conforms to International Auditing Standards and attests that those financial statements meet International Financials Reporting Standards.

We appreciate your Institution's support and cooperation to ensure that financial statements being audited, reviewed or compiled for use by Third Parties or the general public are being prepared by Practising Members of The Institute of Chartered Accountants of Belize.

Sincerely,

Brett Feinstein
President