

Meet the Members of the CAROSAI Executive Council 2019-2022





Mr. Deodat Sharma
Chairman of CAROSAI

Mr. Deodat Sharma joined the Audit Office in April 1980. He was appointed Auditor General of the Co-operative Republic of Guyana on 31st of October 2012, having acted from the 1st of January 2005 to the said date.

He is a graduate of the University of Guyana with a Bachelor's Degree in Accounting. He was a fellow of the Canadian Comprehensive Auditing Foundation (CCAF-FCVI) from 1999-2000.

Mr. Sharma served on the CARICOM Secretariat Audit Committee from 2011 to 2015. He is currently working towards creating a paperless auditing environment through the use of Audit Management Software TeamMate.



Mrs. Pamela Monroe Ellis
Secretary General of CAROSAI

Mrs. Pamela Monroe Ellis was appointed Auditor General in 2008, having spent the early part of her career at PricewaterhouseCoopers. She is a fellow of the Institute of Chartered Accountants of Jamaica (ICAJ), and the Association of Chartered Certified Accountants (ACCA, UK).

She is also a member of the International Association of Supreme Audit Institutions (INTOSAI) Working Group on the Value and Benefits of SAIs. She was recently appointed to serve as Jamaica's Representative on the CARICOM Secretariat Audit Committee, which she chairs. She previously served as Chair to the Institute of Chartered Accountants of Jamaica Investigations Committee from 2011-2017.

She continues to serve as CAROSAI's Secretary General, having assumed the position in June of 2016.



Mrs. Sandra Stephens-Malcolm
Executive Council Member

Mrs. Stephens-Malcolm is a Senior Audit Professional with extensive experience in auditing the Public and Private Sectors. Prior to appointment as Auditor General in May 2019, she served as Deputy Director of Internal Audit Services, Assurance and Advisory in the Cayman Islands Civil Service. She is also a former Senior Legislative Auditor in the Office of the Auditor General, where she had direct responsibility for a portfolio of clients covering government ministries and statutory authorities.

Mrs. Stephens-Malcolm began her professional career at Deloitte where she managed audits for major clients in several sectors including Government, Banking and the Hospitality Industry. Her role in the private sector saw her working throughout the Caribbean Region. She holds a Masters Degree in Business Administration specializing in International Business and is a Fellow of the Association of Chartered Certified Accountants (ACCA). She is a certified internal auditor with a certification in risk management assurance. She currently serves as mentor in a leadership program designed for emerging leaders.



Ms. Heather Thomas
Executive Council Member

Ms. Heather Thomas became the third Auditor General of Bermuda, having previously served as Director of Internal Audit for the Government of Bermuda. She has 24 plus years of extensive governance, risk management audit and accounting experience. she has also held various senior roles in both public and private sectors in Bermuda, Hong Kong and the U.S.A.

A Certified Public Accountant (CPA), she articulated with the public accounting firm of Ernst and Young (Bermuda). Ms. Thomas holds a Bachelor of Business Administration Degree from St. Francis Xavier University, Antigonish, Nova Scotia. She also holds the Certified Fraud Examiner (CFE) and Chartered Global Management Accountant (CGMA) professional designations.

Ms. Thomas is an active member of the Canadian Council of Legislative Auditors (COLLA), an organization devoted to the sharing information and supporting the continued development of auditing methodology, practices and professional development. She also sits on the Professional Conduct Committee of the Chartered Professional Accountants (CPA) of Bermuda, and volunteers with Friends of the Library (FOL) and other charitable organizations.



Mr. Frederick Nuboer
Executive Council Member

Known for his innovative thinking and passion for audit in the public sector, Court of Audit of Aruba acting president Frederick Nuboer is dedicated to raising the bar on the performance of Aruba's Audit office.

Mr. Nuboer's success as member of the Court of Audit is largely influenced by his previous role as tax inspector to Aruba's Tax Department. The gained knowledge during his 6 years as team leader of income tax, wage tax, premiums old age pension, premiums widow and orphans' pension, and team leader of corporate tax, has granted him the necessary view on public sector's finance.

From 2005 till present, Mr. Nuboer works as a fulltime tax advisor in his tax practice Nuboer Tax Solutions. His work also includes corporate restructuring and other areas of tax advisory.

Outside of work, Mr. Nuboer is actively involved in the local community. He has served on a number of boards, including the Rotary Club of Aruba, and act as club advisor to the Interact Club of Aruba, among others. He is currently an active member of the national committee to reinforce the democratic system of Aruba.

Mr. Nuboer received his Masters in Law degree in Taxation at Leiden University, the Netherlands.



Mr. Terrance Bastian
Ex Officio Member of CAROSAI's Executive Council

Mr. Terrance Bastian joined the Department of the Auditor General in July 1985 and was appointed Auditor General on August 1, 2001. He is a Certified Public Accountant (CPA) and the holder of a Bachelor of Arts Degree in Accounting from St. John's University, Collegeville, Minnesota.

Mr. Bastian also worked in the Office of the Inspector General in the Food and Agricultural Organization of the United Nations in Rome, Italy during 1995-1999.

He is a member of the Governing Board of the International Organization of Supreme Audit Institutions (INTOSAI) and member of the Board of External Auditors for the Organization of American States (OAS). Mr. Bastian was the first Chairman of the CARICOM Secretariat Audit Committee from 2011-2016, and Chair of CAROSAI from 2006-2010.