

**External Examiners**  
**Appointed by the Legal Practice Board of Western Australia**

IMIS ID	Full Name	Company	Full Address	Work Phone	Email
27447	Mr Alan David King	Criterion Audit Pty Ltd	PO Box 1346 CANNING BRIDGE, WA 6153	(08)9466 4847	alan@criteriaudit.com.au
27434	Mr Alan Thompson	Armada Consulting	PO Box 162 ARMADALE, WA 6992	0427 435 879	info@armadaconsulting.com.au
27435	Mr Alastair Gordon Abbott	Australian Audit Pty Ltd	PO Box 7465 Cloister Square, WA 6850	(08) 9218 9922	info@ausaudit.com.au
27428	Mr Allan Charles Winduss	Allan C. Winduss & Associates	PO Box 51 LEEDERVILLE, WA 6902	(08) 9217 9800	admin@winduss.com.au
27492	Mr Andrew Johnson	Moore Australia	Level 18, 350 Collins Street MELBOURNE, VIC 3000	(03) 9608 0147	ajohnson@moorestephens.com.au
26229	Mr Andrew Lowry	In Focus Accounting Pty Ltd	PO BOX 158 LEEDERVILLE PERTH 6903 AUSTRALIA	(08) 9444 9711	andrew@infocusaccounting.com.au
27485	Mr Anthony MACri	Macri & Partners	PO Box 398 VICTORIA PARK, WA 6979	(08) 9470 4848	amacri@macripartners.com.au
26242	Mr Barry Levin	Charter Financial Services	PO Box 1082 BALCATT, WA 6914	(08) 9226 5123	barry@charterfin.com.au
26281	Mr Barry McEloney	Joondalup Business Services	PO Box 1052 JOONDALUP, WA 6919	(08) 9301 1330	barry@jbswa.com
27432	Mr Billy-Joe Thomas	Anderson Munro & Wylie	PO Box 229 JOONDALUP, WA 6919	(08) 9300 0400	Bill@amwaudit.com.au
26232	Mr Brian Sydney-Smith	BJ Sydney-Smith	180 Culeenup Road NORTH YUNDERUP, WA 6208	(08) 9537 8847	brian@vicliffe.com.au
27443	Mr Charles Foti	Charles Foti & Co	PO Box 295 TUART HILL, WA 6939	(08) 9443 1877	charles@foti.com.au
27623	Mr Chassey Davids	Australian Audit Pty Ltd	PO Box 7465 CLOISTERS SQUARE, WA 6850	(08) 9218 9922	chassey@ausaudit.com.au
27454	Mr Christopher John Reid	Ernst & Young	8 Exhibition Street MELBOURNE, WA 3000	0417 769 996	christopher.reid@au.eu.com
27517	Mr Clayton Lawrence	MGI Perth Audit Services Pty Ltd	PO Box 1310 SUBIACO, WA 6904	(08) 9388 9744	clawrence@mgipt Perth.com.au
26230	Mr Conley Manifis	William Buck Audit (WA) Pty Ltd	PO Box 748 SOUTH PERTH, WA 6951	(08) 6436 2888	conley.manifis@williamsbuck.com
28779	Mr Conor Francis Farley	Grant Thornton	Level 17, 383 Kent Street Sydney, NSW 2000	(02) 82972400	Conor.Farley@au.gt.com
27488	Mr Dale Geoffrey Abbott	McWhirter & Leong Pty Ltd	PO Box 379 NARROGIN, WA 6312	(08) 9881 1499	dale@mcwhriters.com.au
27612	Mr Dale Woodruff	Byfields	PO Box 1202 CLOVERDALE, WA 6985	(08) 9477 5511	byfieldsnarrogin@byfields.com.au
27467	Mr Daniel Buckley	HLB Mann Judd	PO Box 8124 PERTH BC, WA 6849	(08) 9227 7500	dbuckley@hlbwa.com.au
28885	Mr Daniel J. Dalla	Rothsay Audit & Assurance Pty Ltd	Level 1,12-14 O'Connell St SYDNEY, NSW 2000	+61 414 965 296	daniel@rothsay.com.au
27457	Mr Daniel Paul Papaphotis	Francis A Jones Pty Ltd	PO Box 39 FREMANTLE, WA 6959	(08) 9335 5211	daniel@faj.com.au
27507	Mr Darren Jennis	PricewaterhouseCoopers	GPO Box 150 BRISBANE, QLD 4001	(07) 3257 5004	Darren.jennis@au.pwc.com
27461	Mr David Hamilton Ward	Hamilton's Audit	PO Box 63 HAMILTON HILL, WA 6963	(08) 9418 2255	david.ward@taxhut.com.au
26309	Mr David Makowa	DM Advisory Services	6 Aspinall Road Byford WA Byford, WA 6122	0400 104 390	makowad@gmail.com
27625	Mr David Neil Kennett	PricewaterhouseCoopers	2 Riverside Quay SOUTH BANK, VIC 3006	0428 936 719	david.kennett@pwc.com
29335	Mr David William Coote	Coote & Associates Chartered Accountants	Level 1 1 The Esplanade Mount Pleasant, WA 6153	(08) 9315 9944	David@Coote.net.au
27651	Mr Doug M. Bell	Bentleys Audit & Corporate (WA) Pty Ltd	PO Box 7775 Cloisters Square, WA 6850	08 92264500	dbell@perth.bentleys.com.au
26234	Mr Geoff Carslake	Shreeve & Carslake Pty Ltd	PO Box 221 MT HAWTHORN, WA 6915	(08) 9244 2900	gcarslake@scpl.com.au
29082	Mr Geoffrey Church	Bryant Church	PO Box 222 WEST PERTH, WA 6005	(08) 9321 3456	geof@bryantchurch.com.au
27456	Mr George Michael Pampacos	Flinders Accountants Pty Ltd	PO Box Z5104 PERTH, WA 6000	(08) 9483 0755	megan.ryan@flindersfinancial.com.au
27427	Mr Graeme Robert Jennings	Accru Page Kirk & Jennings	PO Box 790 WEST PERTH, WA 6872	(08) 9424 5700	gjennings@accruper.com.au
27940	Mr Graham A. Judkowski	Assura Group Pty Ltd	GPO Box 3807 Sydney, NSW 2001	1300553338	grahamj@assuragroup.com.au
27502	Mr Hugh Plaistowe	Owen & Plaistowe	PO Box 127 NORTHBRIDGE, WA 6865	(08) 9328 3766	hugh@op.com.au
27527	Mr Jacques Bezuidenhout, CA	BTfMS Audit & Assurance	PO Box 795 MORLEY, WA 6943	(08) 9475 2100	audit@btfms.com.au
27438	Mr Jarrad James Prue	BDO Audit (WA) Pty Ltd	PO Box 700 WEST PERTH, WA 6872	(08) 6382 4600	Jarrad.Prue@bdo.com.au
27470	Mr Jeffrey Stuart Trudgian, FCA DC	Jeffrey Trudgian FCA DC	PO Box 3136 CARLISLE SOUTH, WA 6101	(08) 9361 4466	jdtrudge@bigpond.net.au
27501	Mr John Durham Pascoe	Pascoe, John D FCPA	Unit 487 118 Monash Avenue NEDLANDS, WA 6010	0406 380 215	johnjill@westnet.com.au
29005	Mr John Findlay	RSM Australia Pty Ltd	PO Box R1253 PERTH, WA 6844	0447 165 389	John.Findlay@rsm.com.au
27498	Mr John Gordon Owenell	Owenell Partners	PO Box 2000 NEDLANDS, WA 6009	(08) 9386 9266	office@owenellpartners.com.au
27473	Mr John Joseph Dorazio	Walker Wayland Audit (WA) Pty Ltd	PO Box 2162 COMO BEACH, WA 6152	(08) 9364 9988	john@ww-wa.com.au
26329	Mr John O'Brien	John Michael O'Brien	43 Riverview Terrace MOUNT PLEASANT, WA 6153	0411 649 554	johnobrienauditor@gmail.com
27482	Mr John Raymond Waddell	Lyons Waddell Pty Ltd	PO Box W2086 EAST PERTH, WA 6892	(08) 9221 3155	lyonwadd@inet.net.au
27477	Mr John Walter Klobas, CA	John Klobas Chartered Accountant	PO Box Z5263 St George's Terrace PERTH, WA 6831	(08) 9325 5262	john.klobas@jkca.com.au
27449	Mr John Zabala	Crowe Horwath Audit	PO Box 22 TOOWOOMBA, QLD 4350	(07) 4614 2200	John.Zabala@crowehorwath.com.au

27487	Mr Joseph Anthony Martino	Martino Partners	PO Box 179 WEST PERTH, WA 6872	(08) 9228 3885	joe@martino.com.au
29124	Mr Justin M. Carroll	PricewaterhouseCoopers	GPO Box D198 PERTH, WA 6840	(08) 9238 5240	
27499	Mr Kathal Kestel Spence	PA Audit Pty Ltd	PO Box 1220 FREMANTLE, WA 6959	(08) 9430 6333	kspence@dfkpa.com.au
27476	Mr Kelvin Westaway	K Westaway & Associates	PO Box 1936 SUBIACO, WA 6904	(08)6396 3214	kelvinwestaway@linq.com.au
27500	Mr Kenneth Oscar Thomas	Paragon Consultants	PO Box 903 CLAREMONT, WA 6910	(08) 9389 7779	ken@paragonconsultants.com.au
27479	Mr Kenneth Roy Jeffrey, CA	KR Jeffery Chartered Accountant	PO Box 2321 KARDINYA, WA 6163	(08) 9310 2554	kenjeffrey@bigpond.com
27514	Mr Keval Shah	Shah Auditing Solutions	PO Box 1250 WANGARA, WA 6065	0422 149 123	keval@shahaudit.com.au
26213	Mr Leon Stielow	Stielow and Associates	1/100 Hay Street SUBIACO, WA 6008	(08) 6389 1272	lstielow@stielow.com.au
26225	Mr Leonard Tebbutt	In Focus Accounting Pty Ltd	PO Box 158 LEEDERVILLE, WA 6903 AUSTRALIA	(08) 9444 9711	leonard@infocusaccounting.com.au
27474	Mr Louis Yiannakis	TTH Consulting Pty Ltd	PO Box 1860 OSBORNE PARK, WA 6916	(08) 9201 0611	louis@tth.accountants
27465	Mr Malcolm Heasman	Heasman & Associates Pty Ltd	PO Box 192 ESPERANCE, WA 6450	(08) 9071 3444	heasman@heasman.com.au
27468	Mr Marcus Ohm	HLB Mann Judd	PO Box 8124 PERTH BC, WA 6849	(08) 9227 7500	mohm@hlbwa.com.au
27440	Mr Marius van der Merwe, CA	Dry Kirkness (Audit) Pty Ltd	Locked Bag 18 SUBIACO, WA 6904	(08) 6389 5222	mvd@m@butlersettineri.com.au
27486	Mr Martin Anthony Silver, CA	Martin A Silver Chartered Accountant	PO Box 572 MOUNT LAWLEY, WA 6929	0416 292 272	myaccountant@inet.net.au
27433	Mr Martin Shone	Anderson Munro & Wyllie	PO Box 229 JOONDALUP, WA 6919	(08) 9300 0400	martin@amwaudit.com.au
27478	Mr Matthew Peter Hingeley	KPMG (Audit)	GPO Box A29 PERTH, WA 6837	(08) 9263 4805	mhingeley@kpmg.com.au
27550	Mr Md Morshedul Hasan	Atlas Business Solutions Md Morshedul Hasan	PO Box 26 PARKWOOD, WA 6147	(08) 94703560	h.morshedul@atlasbusiness.com.au
27448	Mr Michael Cooper	Crunch Auditing	Locked Bag 5000 OSBORNE PARK, WA 6917	(08) 6267 2200	michael@crunchauditing.com.au
27458	Mr Michael Hillgrove	Grant Thornton Audit Pty Ltd	PO Box 7757 CLOISTERS SQUARE, WA 6872	(08) 9480 2150	michael.hillgrove@au.gt.com
27416	Mr Mohammad Akterul Islam	Accountants Point Pty Ltd	Level 1 129 Haldon Street LAKEMBA, NSW 2195		akterul@accountantspoint.com.au
27493	Mr Neil Pace	Moore Australia	PO Box 5785 St Georges Terrace PERTH, WA 6831	(08) 9225 5355	pace@moorestephens.com.au
28113	Mr Neil Smith	BDO Audit (WA) Pty Ltd	PO Box 700 WEST PERTH, WA 6872	(08) 6382 4600	Neil.Smith@bdo.com.au
27459	Mr Nicholas Hollens	Greenwich & Co	PO Box 983 WEST PERTH, WA 6872	(08) 6324 2900	nick.hollens@greenwichco.com
27576	Mr Nigel Dias	Armada Audit & Assurance Pty Ltd	Po Box 42 MOUNT LAWLEY, WA 6929	(08) 6165 4000	nigel@armada.com.au
27464	Mr Noel Edward Harding	Harding & Thornbury	PO Box 175 BAYSWATER, WA 6933	(08) 9271 1855	noel.harding@hardingthornbury.com.au
27469	Mr Norman Neill	HLB Mann Judd	PO Box 8124 PERTH BC, WA 6849	(08) 9227 7500	norman@hlbwa.com.au
27504	Mr Paul Brendan Mulligan	Pitcher Partners BA&A Pty Ltd	Level 11, 12-14 The Esplanade PERTH, WA 6000	(08)9322 2022	mulliganp@pitcher-wa.com.au
27134	Mr Paul Gilbert	Macleod Corporation Pty Ltd	PO Box 5151 ALBANY, WA 6332	0412 375 667	paul@macleodcpa.com.au
41648	Mr Peter John Hill	Perks & Associates Pty Ltd	180 Greenhill Road PARKSIDE, SA 5063	(08) 8273 9306	PHill@perks.com.au
27439	Mr Peter Kevin Edwards, CPA	Brockman House Accountants	PO Box 174 DARLINGTON, WA 6070	(08) 9379 1155	pke.cans@gmail.com
27452	Mr Peter Rupp	Deloitte Touche Tohmatsu	PO Box A46 PERTH, WA 6837	(08) 9365 7000	perupp@deloitte.com.au
27453	Mr Philip John Edmonson	Edmondson Accounting	PO Box 690 BUNBURY, WA 6231	(08) 9791 3877	edmoacct@inet.net.au
27510	Mr Raj Mavath	Raj Mavath Pty Ltd	PO Box 2892 GERALDTON, WA 6531	(08) 9964 4700	Reception@rajmavath.com.au
27429	Mr Rex Linton Miller	Altus Financial Pty Ltd	GPO Box 49 SYDNEY, NSW 2001	(02) 8908 3444	rex.miller@altosfinancial.com.au
27513	Mr Richard Anthony Lukin	Richard Lukin & Associates Pty Ltd	Suite 15 88 Broadway NEDLANDS, WA 6009	(08) 6389 1088	richard@richardlukin.com.au
27483	Mr Richard Gardiner	Oakbridge Accounting Services	PO Box 1377 WEST PERTH, WA 6872	(08) 9474 2655	richard@oakbridge.net.au
27647	Mr Richard Gregson	Walker Wayland Audit (WA) Pty Ltd	PO Box 2162 COMO BEACH, WA 6152	(08) 9364 9988	rgregson@ww-wa.com.au
27512	Mr Richard Hamilton Bosward	Bosward, Richard Hamilton	Unit 2 12-14 Thelma Street WEST PERTH, WA 6005	(08) 9321 1168	Richard@bosward.com.au
27472	Mr Richard Snow	Talty & Co	97 Aberdeen Street ALBANY, WA 6330	(08) 9841 5356	Richard.snow@taltyandco.com.au
25093	Mr Robert John Campbell	Australian Audit Pty Ltd	PO Box 7465 CLOISTERS SQUARE, WA 6850	(08) 9218 9922	rjcampbell@rjcatax.com.au
42120	Mr Robin King Heng Li	Connect National Audit Pty Ltd	level 8 350 Collins Street MELBOURNE, VIC 3000	(03) 9592 2357	rli@connectaudit.com.au
27481	Mr Russell John Harrison	Lincolns Accountants & Business Advisers	PO Box 494 ALBANY, WA 6331	(08) 9841 1200	russellh@lincolns.com.au
27509	Mr Shannon Maher	PricewaterhouseCoopers	GPO Box 2650 SYDNEY, NSW 2001	(02) 8266 2002	shannon.maher@pwc.com
27489	Mr Simon Foley, CPA	Simon Foley CPA	PO Box 2225 MARMION, WA 6020	(08) 6201 5865	simonfoley@inet.net.au
27505	Mr Simon Spero Fermanis	PKF Mack & Co	PO Box 609 WEST PERTH, WA 6872	(08) 9322 2798	sfermanis@pkfperth.com.au
42117	Mr Srdjan Sasic	Perth Audit & Accounting Services	Exchange Tower Level 17 2 The Esplanade PERTH, WA 6000	0413 865 656	serge@perthauditandaccountingservices.com.au
27490	Mr Stephen John Morgan	Morgan Charter Pty Ltd	PO Box 238 ALBANY, WA 6331	(08) 9841 5666	morchart@bigpond.net.au
27446	Mr Stephen John Rellis	Criterion Audit Pty Ltd	PO Box 233 LEEDERVILLE, WA 6902	(08) 63802555	srellis@criterionaudit.com.au
28433	Mr Stephen Thomas	Grant Thornton	Level 17, 383 Kent Street Sydney, NSW 2000	(02) 82972400	stephen.thomas@au.gt.com
26368	Mr Suan-Lee Tan	Moore Australia	PO Box 5785 St Georges Terrace PERTH, WA 6831	(08) 9225 5355	tan@moorestephenswa.com.au
27431	Mr Timothy James Partridge	AMD Chartered Accountants	PO Box 1306 BUNBURY, WA 6231	(08) 9780 7555	timothy.partridge@amdonline.com.au

27466	Mr Timothy Paul Turner	Hewitt Turner & Gelevitis	PO Box 199 VICTORIA PARK, WA 6979	(08) 9362 5855	timothy@htgpartners.com
40231	Mr Tom Mullarkey	SW Accountants & Advisors	Level 10 530 Collins Street MELBOURNE, VIC 3000	(03) 8635 1826	tmullarkey@sw-au.com
26221	Mr Toni Angelevski	Acnode Corporate Pty Ltd	PO Box 313 DIANELLA, WA 6059	0413 453 456	toni@acnode.com.au
27518	Mr Tutu Phong	RSM Australia Pty Ltd	PO Box R1253 PERTH, WA 6844	(08) 9261 9100	tutu.phong@rsm.com.au
27471	Mr U-Li Cheong	Strategic Integrative Accountants Pty Ltd	PO Box 1185 BOORAGOON, WA 6954	(08) 6277 0377	terrence@siacpa.com.au
27437	Mr Viral Kiritbhai Patel	Australian Audit Pty Ltd	PO Box 7465 CLOISTERS SQUARE, WA 6850	(08) 9218 9922	info@ausaudit.com.au
26369	Mr Wen Shien Chai	Moore Australia	PO Box 5785 St Georges Terrace PERTH, WA 6831	(08) 9225 5355	wen-shien.chai@moore-australia.com.au
26273	Mr William Barker	Jack Barker Family Trust	93 Carawatha Avenue MT NASURA, WA 6112	(08) 9497 3501	jbarker@iinet.net.au
27444	Ms Cheong Peng Leong	CPL Corporate	PO Box 952 CANNING BRIDGE, WA 6153	0437 319 423	Sharon@cplcorporate.com.au
27451	Ms Cheryl Leanne Kennedy	Deloitte Touche Tohmatsu	Grosvenor Place 225 George Street SYDNEY, NSW 2000	(02) 9322 7000	kalpugh@deloitte.com.au
27460	Ms Ching Ching Nikki Shen	Hall Chadwick Audit (WA) Pty Ltd	PO Box 1288 SUBIACO, WA 6904	(08) 94260666	nshen@hallchadwickwa.com.au
27445	Ms Elizabeth Francina Louwrens	Criterion Audit Pty Ltd	PO Box 233 LEEDERVILLE, WA 6902	(08) 6380 2555	elouwrens@criterionaudit.com.au
27516	Ms Hayley Elizabeth Underwood	ShineWing Australia	Level 10 430 Collins Street MELBOURNE, VIC 3000	(03) 8635 1838	hunderwood@shinewing.com.au
29644	Ms Kavitha Joachim		80 Waterman Drive North Clyde, VIC 3000	(03) 59003793	kj.auditacc@gmail.com
30034	Ms Kiah Nicole spratt	Madden Partners	16/212 Anson Street Orange, NSW 2800	(02) 63610735	kiah@maddenpartners.com.au
27442	Ms Leanne Kerry Oliver	Audit Partners Australia	PO Box 3110 BELMONT EAST, WA 6104	0460040900	leanneo@byfields.com.au
27430	Ms Maria Stella Cavallo	AMD Chartered Accountants	PO Box 1306 BUNBURY, WA 6231	(08) 9780 7555	maria.cavallo@amdonline.com.au
27491	Ms Marian L. Kiely, CPA	ML Kiely & Associates	PO Box 1422 FREMANTLE, WA 6959	(08) 9335 7275	mkielycpa@gmail.com
27578	Ms Muranda Van Nieuwenhuizen	Nexia Perth Audit Services Pty Ltd	PO Box 2570 PERTH, WA 6001	(08) 9463 2463	muranda.jvn@nxiaperth.com.au
27511	Ms Nazneen Randeria	Reliance Auditing Services	Level 3, 72 Kings Park Road WEST PERTH, WA 6872	(08) 9207 1977	info@relianceauditing.com.au
15068	Ms Patricia Ann Leighton, FCA	PA Leighton FCA	PO Box 876 KALGOORLIE, WA 6433	(08) 9021 1822	pat@patleightonFCA.com.au
29063	Ms Tara Hill	Deloitte Touche Tohmatsu	PO Box A46 PERTH, WA 6837	(08) 9365 7000	