



**ACCOUNTANCY  
EUROPE.**

# **PUBLIC SECTOR REFORM: REPORTING AND AUDITING ACCRUAL BASED ACCOUNTS**

**Roundtable**

30 June 2017, 10.00 – 14.00 CEST

**#PSROUNDTABLE**





## PROGRAMME

**MODERATED BY THOMAS MÜLLER-MARQUÉS BERGER, ACCOUNTANCY EUROPE, CHAIR OF THE PUBLIC SECTOR GROUP**

**09:30 – 10:00      REGISTRATION AND WELCOME COFFEE**

**10:00 – 10:10      OPENING REMARKS**

**Prof. Dr. Edelfried Schneider**, Accountancy Europe, President

**10:10 – 11:10      LATEST TRENDS IN PUBLIC SECTOR REPORTING**

**EPSAS: Alexandre Makaronidis**, European Public Sector Accounting Standards, Head of Unit

**DiEPSAm Project: Peter C. Lorson**, University of Rostock, Dean of the Faculty of Economic and Social Sciences

**IPSAS: Thomas Müller-Marqués Berger**, IPSASB CAG Chair

**Integrated Reporting: Neil Stevenson**, IIRC, Managing Director Global Implementation Integrated reporting

**Core & More: Petra Weymüller**, Accountancy Europe, Director and **Ben Renier**, Accountancy Europe, Project Manager

**11:10 – 13:00      PANEL DISCUSSION: ACCRUAL ACCOUNTING AND THE ROLE OF THE AUDITORS**

*Panel discussion moderated by Alan Edwards, Accountancy Europe, Deputy Chair of the Public Sector Group*

**Manfred Kraff**, European Commission, Internal Audit Service, Director-General

**Peter Welch**, European Court of Auditors, Director

**Alexandra Popovic**, Swedish National Audit Office, Audit Director

**Isabelle Tracq-Sengeissen**, EY, Audit partner and CNCC auditing standard board, Deputy Chair

**13:00 – 14:00      LUNCH**

## SPEAKERS

### EDELFRIED SCHNEIDER



Prof. Dr. W. Schneider became President of Accountancy Europe in December 2016, after he had joined its board in 2013. Priority tasks during his term will be to help adapting EU regulation to the needs of SMEs and advance the digitization of auditors' work. Edelfried is a long-term partner in the midsize auditing company Dr. Dienst & Partner. He was also Chairman of the Institute of Public Auditors in Germany (IdW) from 2011 until 2015. Edelfried's international experience includes leadership roles in the HLB International network, where he is a member of the Executive Committee and the Council. During the years 2005 to 2015 he was an alternate member of the TAC (Transnational Auditors Committee) of the FoF (Forum of Firms).

## LATEST TRENDS IN PUBLIC SECTOR REPORTING

### ALEXANDRE MAKARONIDIS



Alexandre Makaronidis, is a graduate of the School of Management at the Ludwig-Maximilians University of Munich and holds a Dr. oec. publ. in econometrics from the same University. Alexandre is the Head of TF EPSAS – European Public Sector Accounting Standards, European Commission - DG EUROSTAT. TF EPSAS is leading the Commission's work on European Public Sector Accounting Standards.

### PETER C. LORSON



Prof. Dr. Peter C. Lorson holds the Chair on Financial Accounting, Auditing, Management Accounting and Control at the university of Rostock (a 598 year old university in the north of Germany at the Baltic Sea) since 2007. He is currently Dean of the Faculty of Economic and Social Sciences. His preferred research fields are public and private sector issues related to Financial & Management Accounting, Sustainability Accounting & Reporting and Integrated Reporting.

## **THOMAS MÜLLER-MARQUES BERGER**



Thomas Müller-Marqués Berger started working in 1993 and since 2003 as partner at Ernst & Young. In 2004, he became director of the Ernst & Young Center of Competence for Governmental Accounting in Germany. Since 2009, he is the Global Head of International Public Sector Accounting and since 2012 Assurance Leader Government and Public Sector for EMEIA (Europe, Middle East, India and Africa) within Ernst & Young. He is member of various working committees of the Institute of Chartered Accountants in Germany (IDW), e.g. the working committee ÖFA (Öffentliche Verwaltung und Unternehmen, public administration and companies). Since 2003 he has been a member and since 2012 he became Chairman of the Public Sector Committee of Accountancy Europe. He was a member of the IFAC IPSAS Board from 2009 until 2014. End of 2015, Thomas was appointed as inaugural Chairman of the new Consultative Advisory Group (CAG) to the IPSASB.

## **NEIL STEVENSON**



Neil Stevenson has nearly 20 years of experience in the accounting and finance sectors. At the IIRC, he leads on developing a strong global brand for Integrated Reporting and key institutional relationships. Prior to joining the IIRC Neil was involved in the communications group that established the <IR> brand in 2010 and subsequently served on the IIRC Working Group which provided guidance on the development of the IIRC as a global organization and the International <IR> Framework. He was educated at the Universities of Cambridge and Leeds and is a Fellow of CIM.

## **ALAN EDWARDS**



Alan Edwards is Chairman CIPFA Development. Much of his work is focused on growing CIPFA's international presence. He is Deputy Chair of Accountancy Europe's Public Sector Group and a member of IFAC's PAO Development Committee. Most of his career has been spent as a management consultant supporting the public sector having been a Partner at PwC, KPMG and IBM. He is an experienced public sector board member and is currently Chairman of the Audit Committee of Birmingham Women's and Children's NHS Foundation Trust as well as an Ethics, Transparency and Audit Panel member of Staffordshire Police. He was previously an Independent Member of the Board of the UK National Policing Improvement Agency.

## **PETRA WEYMÜLLER**



Petra Weymüller is Director at Accountancy Europe. She is responsible for several areas, amongst others Accountancy Europe's public sector initiatives. She started her professional life in public sector (German tax authority). She has a background as lawyer. Her other experiences include amongst others work with EC and B4.

## **BEN RENIER**



Ben Renier is a project manager at Accountancy Europe. He is working on several areas, amongst others Accountancy Europe's public sector initiatives. Ben started his professional career as a financial auditor in the private sector and provided as well technical accounting advice to both the private (e.g. IFRS, USGAAP) and public sector (IPSAS).

## **ACCRUAL ACCOUNTING AND THE ROLE OF THE AUDITORS**

### **PETER WELCH**



Peter Welch is a Director at the European Court of Auditors, now leading audit in the areas of agriculture, energy and climate change, and until recently coordinating the ECA's assurance audits of the EU. Prior to joining the ECA he was employed by the UK National Audit Office, and spent time auditing UN bodies in Rome. He then acted as an international consultant with Bolivia's Audit body. He took a break from his career in audit to stand for election to the European Parliament in 2009 and the House of Commons in 2010. Peter is a Member of CIPFA and CIMA, and is one of CIPFA's representatives on the Public-Sector Group of the Accountancy Europe.

## ALEXANDRA POPOVIC



Alexandra Popovic is an Audit Director at the Swedish National Audit Office (SNAO). Alexandra's main responsibilities has been to manage audits and sing audit opinions for several government entities, including the Governmental Consolidated Financial Statements and develop the offices audit methodology. She is also deeply involved in the development of international audit standards for the public sector, within the INTOSAI community as a member of the Forum for International Professional Pronouncements (FIPP), Professional Standard Committee (PSC) and Financial Audit and Accounting Subcommittee (FAAS). During 2013 – 2015 she also served as Technical Advisor for IAASB (International Audit and Assurance Standards Board). During her whole career, she has been engaged in capacity development projects supporting implementation of international standards in various regions and countries.

## MANFRED KRAFF



Dr. Manfred Kraff, born in 1959, holds a degree in Public Administration and in Economics and a Ph.D. from the University of Freiburg. From 1983 to 1988 he worked for the European Commission (EC) and from 1988 to 2012 for the European Court of Auditors. In 2012, he returned to the EC as Deputy Director-General for budget and Accounting officer of the EC. Since March 2017 he is Director-General of the Internal Audit Service and Internal auditor of the EC. In the period 2007-2012 he was a member of the INTOSAI Committee on compliance audit. Between 2013 and 2016 he was observer of the IPSAS Board (IBSASB) and since 2016 a member of the IPSASB Consultative Advisory Group.

## ISABELLE TRACQ-SENGEISSEN



Isabelle Tracq-Sengeissen is an audit partner at EY in Paris. She works for private (mostly not for profit entities) and public sector clients. She is the deputy chair of CNCC (Compagnie Nationale des Commissaires aux Comptes, French institute of statutory auditors) auditing Standard Board, she was technical advisor to IAASB (International Auditing and Assurance Standard Board) 2009-2014 and is a member of Accountancy Europe Audit and Assurance Policy Group.

## NOTES



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## ABOUT ACCOUNTANCY EUROPE

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