



Federation of European Accountants
Fédération des Experts comptables Européens

SPEAKERS CVs

Roundtable on the Public Sector and Sustainability

**“Accounting, Sustainability and the Public Sector –
policy and accountability, a route map”**

**Wednesday 8 July 2009
10.00 – 13.00 hrs
Followed by a buffet lunch**

**FEE Offices
Brussels**



Hans van Damme – President of FEE

Hans van Damme was on 18 December 2008 appointed as President of FEE (Federation of European Accountants) for a two years term.

Hans was Deputy President of the Executive of FEE since 2003 and Vice President in charge of Financial Reporting. In that capacity he has been at the heart of FEE's involvement with financial reporting and amongst others member of the Supervisory Board of EFRAG (the European Financial Reporting Advisory Group). He was also involved in the profession's delegation on the Round table on IFRS implementation. Having started as a member of the Bank's Working Party in 1993 he became Chairman of that Working Party in the course of 2001. He was also co-chair of the Financial Instruments Subgroup. From the start of the Financial Reporting Policy Group in the course of 2003 he chaired this Group that is advising FEE on policy related matters in the area of financial reporting until becoming FEE President. Further he was co-chair of the joint EFRAG-FEE working group on financial reporting for SMEs.

Hans became a qualified public accountant (Registered Accountant) in 1978, subsequent to a study and degree in business economics at the University of Amsterdam (1975). He is an audit partner at KPMG in the Netherlands based in the Amsterdam Financial Services Practice. He serves clients from the banking, leasing and security exchange sector. For many years he was responsible for the professional practice department within Financial Services. He has first hand experience both in auditing and advisory services.



Richard Howitt – MEP, European Parliament Rapporteur on Corporate Social Responsibility

Richard Howitt (PSE, UK) is the European Parliament's Rapporteur on corporate social responsibility (CSR), is Vice-Chair of Parliament's Sub-committee on Human Rights and a member of its Employment and Social Affairs Committee. He has three times successfully proposed Parliamentary Reports on CSR including his March 2007 report which sought to strengthen European efforts to support and promote global CSR initiatives.

Richard also represents European interests in promoting global initiatives for corporate responsibility, including being appointed a Friend of the OECD Guidelines on Multinational Enterprise and as a member of the Governmental Advisory Group of the Global Reporting Initiative (GRI). Richard proposed the formation of and sits on the European Union's Multi Stakeholder Forum on CSR, and has also organised annual hearings in the European Parliament on European enterprises in developing countries. Professor John G. Ruggie, UN Special representative on Business and Human Rights, invited Richard to chair his consultation session on governmental responsibility in Copenhagen in 2007, and Richard hosted Professor Ruggie to address the European Parliament's Human Rights Sub-Committee and consult the European Parliament on his ongoing mandate in April 2009.

Richard has been invited to speak regularly to international forums and conferences on the European approach to corporate responsibility including to the United Nations Human Rights Sub-Commission, to the Royal Institute for International Affairs, the Ethical Trading Initiative and to conferences convened by member state governments of the European Union.

Richard has served as a member of the European Parliament for the British Labour Party for the East of England region since 1994 and has just been re-elected to serve another term in the European Parliament. He was formally a disability rights worker in the voluntary sector and elected member of his local council in Harlow in Essex.



Paul Druckman – Chairman of the FEE Sustainability Policy Group

After a highly successful business career as an entrepreneur in the technology sector, Paul now splits his time between operating as a non-executive Chairman and Director of businesses and organisations ranging from the world of software to business support, and working on influencing the accounting community on sustainability matters.

The high profile work on sustainability matters has been within the accounting profession, as President of the Institute of Chartered Accountants in England & Wales (2004/5); working with the Prince of Wales; and with the European profession. Since 2004 the Prince of Wales project on accounting for sustainability has been a key interest as a Steering Board member, most recently chairing the reporting working party www.accountingforsustainability.org. In 2008 he has taken over as Chair of the Board for the Prince's project, which has significant participation internationally and from the accountancy profession. In addition he has moved the European Profession into new grounds as chairman of the Sustainability Policy Group at FEE, which is the representative organisation for the accountancy profession in Europe.

Formerly Paul was President of the Institute of Chartered Accountants in England & Wales; Chairman of the CCAB (the 6 UK accounting bodies); a board director and council member of the Financial Reporting Council and chair of the Audit Committee; and member of the City Takeover Panel.



Anatoli Bourmistrov – Associate Professor, Bodø Graduate School of Business, Norway

Anatoli Bourmistrov works as Associate Professor at Bodø Graduate School of Business (HHB, Norway) and project manager at High North Center for Business and Governance. He holds degrees of Master of Science in Space Technology from Baltic State Technical University (St. Petersburg, Russia), Master of Science in Business Administration degree from Bodø and PhD in accounting from Norwegian School of Economics and Business Administration (NHH, Bergen, Norway). His main research interests are in the field of accounting and management control in the public sector. He participated in several research projects in Norway organized by The Norwegian Institute of Public Accountants and Norwegian Ministry of Finance contributing to evaluation of accounting reforms in Norwegian central and local governments.

His publications in books and international journals focus on public sector accounting reforms in Norway from a comparative perspective to other countries, especially Russia. Being a member of Comparative International Government Accounting Research (CIGAR) network of scholars dedicated to encourage cross-national accounting research, he contributed by co-editing a book *International Trends and Experiences in Government Accounting* in 2005 which was also translated to Chinese in 2009.

For several years, he has been working with issues of sustainability and sustainable resource management in the High North as a project manager in the High North Center for Business and Governance. He is responsible for several education and research programs where issues of public and private sector sustainability in international setting are central. Particularly, he functions today as a Program Director for a Joint Degree Master of Science program in Sustainable Management, established in cooperation between HHB and 5 Russian universities.



John Anthony Conway – Sustainable Product Standards and Product Carbon Footprinting, Defra

John Conway is Senior Executive Officer at Department of Food and Rural Affairs (Defra) since January 2009. He provides policy support to two programmes: (i) Sustainable Development Unit (SDU) – to enable the SDU team to continue to understand and influence cross-Government performance on operations and procurement; (ii) Sustainable Products and Consumers – policy input which supports Defra’s ongoing commitment to be an EU leader in Pan-Government procurement.

He is currently working on a project to harmonise Green Public Procurement and Quick Wins. This involves aligning the evidence base and product specifications in Buy Sustainable Quick Wins with the EU Green Public Procurement, including reference and harmonisation to the EU Ecolabel criteria.

He is the policy lead for a launch of a consultation on new Sustainable Operations on Government Estate (SOGE) targets. This aims to achieve agreement with stakeholders on SOGE targets which successfully contribute to Defra’s objective “to champion sustainable development”.

John Conway graduated from the University of Surrey. John was Higher Executive Officer at Defra from September 2005 to December 2008 and member of the Zoonoses team responsible for putting measures and legislation in place to fulfil the requirements of EU Zoonoses legislation on prevention and control of zoonotic infections to protect human health.

Before that from January 2003 to August 2005 John Conway was Executive Officer at Defra providing support to HEO implementing EU Zoonoses Directive and Regulation and management of laboratory accreditation scheme.



Martin Dees – Netherlands Court of Audit

Martin Dees studied business economics (1978-1985) and accountancy (1985-1988) in Amsterdam (Free University). He is a CPA with over 20 years of experience in the field of auditing. After 8 years of work at a private audit firm (KPMG) he moved to the Netherlands Court of Audit (NCA), where he is working as an audit expert. As a project manager he was responsible for the 2003 NCA report 'Accrual Budgeting and accounting in central government', and the organization of a related expert meeting.

He is representing the Netherlands Court of Audit in the Subcommittee on Internal Control Standards of the International Organization of Supreme Audit Institutions (INTOSAI), and is a member of the International Research Group on Policy and Program Evaluation (INTEVAL). He has been a participant in several working groups, projects and committees of Royal NIVRA (permanent education, regularity, accrual budgeting and accounting for the central government).

He has been an academic teacher in financial auditing and public sector accounting.

He is author of several chapters in books and articles, including 2 articles in the INTOSAI Journal of Government Auditing:

- 'the Dutch Government in Search of a New Form of Accountability' (July 1999, with A.J.R.M. Linders);
- 'Five Countries Pioneering Accrual Budgeting and Accounting in Central Government' (January 2004, with P.A.Neelissen).

He is the main editor of a recent Dutch study book on external reporting by public organizations.

In May 2009 he successfully defended his PhD Thesis 'External Reporting by Public Organizations – a Multidisciplinary Theoretical Framework from a Vertical Accountability Perspective'.



Roberto Giacomelli – Director of Climate Change & Sustainability Services, Ernst & Young, Italy

Roberto Giacomelli has a strong background in environmental economics, with particular reference to carbon finance, climate change, energy efficiency and sustainability issues. In 2009 Roberto joined Ernst & Young as Climate Change & Sustainability Leader in Italy. Since 2009, Roberto worked for ERM in Italy as Leader of Energy & Climate Change team. Since 2006 Roberto has been coordinating the Working Group on Kyoto Protocol Flexible Mechanisms within the Italian Kyoto Club, which comprises about 200 Italian companies and institutions.

The field of his expertise includes: emissions trading, energy efficiency and renewables, development of CDM (Clean Development Mechanism) projects, GHG inventories and carbon footprinting, carbon strategy and policy, carbon assurance and reporting, Agenda XXI, Verification of environmental and social reports, waste management, development and verification of environmental management systems.

Over last six years Roberto has assisted several Italian and multinational companies in the development of greenhouse gas emissions monitoring and accounting methodologies and in the development of CDM projects, supporting them in the preparation of documents needed for project registration. Within this activity he has carried out a project for the development of a New Methodology regarding flaring gas treatment and underground storage in oil fields.

He is an accredited verifier in the EU ETS scheme and has assisted industrial associations in the consultation process with Italian Government for EU ETS.

Roberto has managed several projects related to energy efficiency in building and in industrial plants, aimed at energy saving and cost reduction.

In 2009 he has been responsible for the preparation of the Carbon Disclosure Project report (CDP6) for Italy.



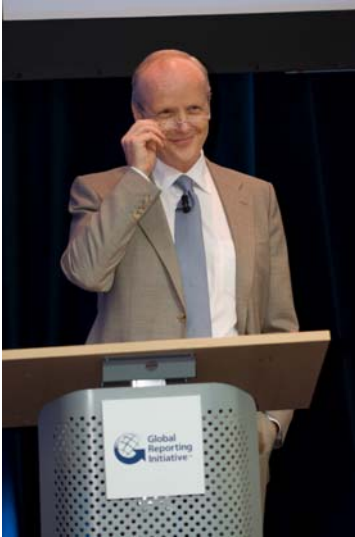
Nancy Kamp-Roelands – Chair FEE Sustainability Working Party

Dr. Nancy Kamp-Roelands is a director of the CSR Knowledge Center of Ernst & Young. She works in the Netherlands at the Technical Department where she is responsible for the quality of the services performed and the competence of the people involved. She has 15 years experience in environmental and sustainability management, reporting and assurance. She is an expert in environmental and sustainability reporting and assurance-services in relation to these reports. She has initiated various international projects in relation to guidance on sustainability reporting and assurance. She is internationally well known and has presented on various international and national conferences. She has written many articles on CSR reporting and assurance. Her PhD thesis on providing assurance on environmental reporting formed the basis of international guidance in this area. She represents Ernst & Young in various international organizations.

In addition to her work at Ernst & Young Dr. Kamp-Roelands is a Program director of the postgraduate courses CSR Management and CSR Auditing at Erasmus University Rotterdam; a Member of the Executive Board of Accounting for Sustainability of the Prince of Wales, a Member of the Sustainability Advisory Expert Panel of the International Federation of Accountants that advises the Board of IFAC in relation to CSR issues and member of the panel that prepares an assurance standard on green house gas information; Chair of the Sustainability Working Party of the European Federation of Accountants, FEE; Judge in the Dutch ACC Awards (endorsed by the Ministry of Economic Affairs).

Dr. Kamp-Roelands has also served as Chair of the social indicators project of UNCTAD-ISAR (meeting of 220 people from 60 countries), Secretary of the working group Corporate Social Responsibility of the Dutch Council on Annual Reporting (and wrote in this capacity the Dutch Guide to Sustainability Reporting); a member of the Dutch Auditing Standards Board that has developed a standard for providing assurance on sustainability reports. This standard will be used as the basis for an international standard by IFAC; a member of various working groups of Global Reporting Initiative; Coordinator of Ernst & Young's feedback to the GRI Sustainability Reporting Guidelines.

She has written several research reports and articles in relation to environmental and sustainability management and reporting and providing assurance in these reports.



Ernst Ligteringen – Global Reporting Initiative, Chief Executive

Ernst Ligteringen is the Chief Executive of Global Reporting Initiative (GRI) in Amsterdam. He has held this position since 2002.

The Global Reporting Initiative (GRI) is an international non-profit organisation whose vision is to make reporting on economic, environmental, and social performance by all organisations as mainstream as financial reporting. The GRI seeks to achieve this by developing, continually improving, and building capacity around the use of its Sustainability Reporting Framework: the core of which being the Reporting Guidelines. The GRI Guidelines provide the world's most widely used sustainability reporting framework.

Ernst Ligteringen holds overall responsibility for GRI, including secretariat operations and the coordination of the worldwide GRI network of active stakeholders who participate in the GRI's governance, working groups, reviews, and consultation processes. Ernst is a member of GRI's multi-stakeholder Board of Directors, which has charged the GRI with the mission of making sustainability reporting as relevant and mainstream as financial reporting.

Before joining GRI, Ernst had a 23-year career in various non-governmental and international organizations, including postings and missions in Africa, the Caribbean, Latin America, Asia, Middle East and Europe. His posts included: Executive Director of Oxfam International; Director of Programme Coordination of the International Federation of the Red Cross and Red Crescent Societies; and Consultant to the World Commission on the Social Dimension of Globalization at the ILO.



Caroline Mawhood – NAO, Chair of FEE Public Sector Committee

Caroline Mawhood joined the National Audit Office in 1976 after completing a degree in Geography at Bristol University. She qualified as a member of the Chartered Institute of Public Finance and Accountancy. She worked on a variety of audits including Higher Education and the Health Service. In 1992 she was seconded to the Canadian Audit Office. In 1996 Caroline Mawhood became the Assistant Auditor General with strategic responsibility for central functions in the NAO including Human Resources and Finance. For the last five years she has been the Assistant Auditor General responsible for the audit of Economic and Financial departments, including Her Majesty's Revenue & Customs and the Treasury and more recently the Department for Transport. She has had office wide responsibility for European affairs and for performance measurement for a number of years.

She has just completed her year as President of the Chartered Institute of Public Finance and Accountancy and since 2002 she has been the Chair of the FEE Public Sector Committee.



Larry Pinkney – HM Treasury, UK

Larry Pinkney is Deputy Head, Financial Reporting Policy at HM Treasury, and the Secretary to the Financial Reporting Advisory Board (FRAB).

In the financial reporting role, Larry provides accounting advice to major departments and HM Treasury spending teams, most recently related to the transition to international financial reporting standards. He also co-ordinates the development of accounting policy for inclusion in the Government Financial Reporting Manual, ensuring that the guidance issued to central government entities is consistent with EU adopted international financial reporting standards in the public sector context.

As FRAB Secretary, Larry provides direct support to ensure the smooth and efficient operations of the FRAB, an independent body that advises HM Treasury on financial reporting principles and standards.

Prior to joining the Treasury, Larry worked in numerous finance, accounting, audit and military staff officer roles over a lengthy military career. This included leading teams in management accountancy and internal audit.



Lisa Scott – Environmental Management Accountant, Highways Agency, UK

Lisa joined the UK's Ministry of Defence (MOD) straight from school and held a variety of posts there, including resource accounting policy development and implementation of new accruals-based accounting systems and processes. She qualified as a Chartered Management Accountant (CIMA) in 1997 and, shortly after, led a team in producing the MOD's first fully consolidated monthly accruals accounts, forecasts and budgets using new commercial systems.

Lisa joined the Highways Agency in 2000 to broaden her experience and led a successful project to implement the use of the Balanced Scorecard, an approach still in use by the Agency today. She then took on a development role as the Agency's Board Secretary managing the business of the Chief Executive and the Board. During this time she led in the publication of the Agency's first Sustainable Development Action Plan which detailed actions in becoming a more sustainable organisation. In June 2008, she became the Agency's first Environmental Management Accountant. She is responsible for developing and implementing new systems, including carbon accounting, and new management information to enable the Highways Agency to monitor and report its progress in sustainability.

She is a member of the UK Treasury's Sustainability Working Group and has helped to draft new guidance, due to be issued shortly, on Sustainability Reporting in UK Public Sector Annual Reports, including policy on carbon accounting in the public sector.