



Federation of European Accountants
Fédération des Experts comptables Européens

FEE PUBLIC SECTOR ROUNDTABLE

HARMONISING EUROPEAN PUBLIC SECTOR ACCOUNTING

Tuesday 1 April 2014

SPEAKERS LIST

IN ALPHABETICAL ORDER

The views expressed in slides and during the roundtable are those of the speakers and may not necessarily represent the position of FEE.



Olivier Boutellis-Taft

**Chief Executive,
Federation of European Accountants**

Olivier Boutellis-Taft joined FEE in October 2006 as CEO.

Prior to this, he benefited from a diversified professional experience, having been a Director with PricewaterhouseCoopers, a Director of the European Policy Centre (a leading multi-constituency think-tank in Brussels), a lecturer on EU affairs at Toulouse Business School, a public prosecutor in France and a consultant serving in particular the banking and media industries. A lawyer and economist by training, Olivier Boutellis-Taft also held several board positions as a non-executive director. He started his professional career in equestrian sports (jumping).

Olivier Boutellis-Taft was nominated as one of the 50 most influential people in accounting by the magazine *The Accountant*, one of the oldest and most prestigious trade magazines in the world, in December 2012 and 2013.



Ian Carruthers

Policy and Technical Director, CIPFA

Ian Carruthers is a member of the International Public Sector Accounting Standards Board (IPSASB), and member of the Board's liaison group with the International Accounting Standards Board (IASB). He has led IPSASB's work on Long Term Fiscal Sustainability and alignment between IPSASs and Government Finance Statistics.

After joining HM Treasury from PricewaterhouseCoopers in 1999, he played a key role in the UK Government's transition from cash to accrual budgeting and reporting, in particular leading the Whole of Government Accounts programme.

Ian Carruthers joined CIPFA in 2006. As well as setting accounting standards for local government in the UK and overseeing the professional conduct of its members, CIPFA promotes and supports improvements in public financial management and governance across the public services both nationally and globally. His role encompasses all these aspects of the Institute's activities, and he has led its work on the role of the public services CFO and implementation of IFRS as well as the joint public sector governance project with IFAC.



Alan Edwards

**International Director, CIPFA,
Deputy Chair of the FEE Public Sector Working Party**

Alan Edwards is International Director of CIPFA. He is an experienced public sector board member having previously been a Chairman of the Royal Wolverhampton NHS Trust and an Independent Member of the Board of the UK National Policing Improvement Agency. Most of his career has been spent as a management consultant having been a consulting Partner at PwC, KPMG and IBM. He trained as an accountant in local government in the UK and has long been an active CIPFA member including being in the past an elected member of its Council.



Oscar Figueiredo

Delegate in the Public Accounting Standards Setter, Portugal

Oscar Figueiredo is a statutory auditor qualified in 1989 and registered in the Portuguese Statutory Auditors Institute (Ordem dos Revisores Oficiais de Contas - OROC).

Currently he is a member of the Executive Board of OROC (from January 2009).

He has been member of the Executive Committee of the Portuguese Accounting Standards Board since December 2009 and Coordinator of the Public Sector Accounting Committee as from March 2013.

Oscar Figueiredo started his professional career as an auditor in Ernst & Young in 1979 and provided professional services to both national and international clients until 2006. He was a partner within Ernst & Young between 1992 and 2006 and member of the Executive Board of the Portuguese practice from 1998 to 2006.

He is also an advisor for several consultancy projects in Mozambique and Angola on implementation of international accounting and auditing standards and support for the newly formed professional bodies in those countries.



André Killesse

**Senior Audit Partner, Chairman of BDO Belgium,
FEE President since 13 December 2012**

André Killesse was the President of the Belgian Institute of Registered Auditors from 2004 to 2007 and was elected as FEE Vice-President in December 2006 and became FEE President on 13 December 2012. André Killesse is chairman of BDO Belgium and is active in different BDO worldwide committees.

At FEE, he used to chair the Qualification and Market Access working party and was active in other different FEE working parties.

At international level, André Killesse served on the IAESB (International Accounting Education Standards Board) CAG (Consultative Advisory Group) and was on the FIDEF (Fédération Internationale des Experts-Comptables Francophones) board of directors.

He is a member of the board of the HEC – University of Liege Business School, where he also gives lectures. He has written numerous professional and academic publications. André Killesse received a national award in the Order of the Crown.



Danièle Lajoumard

**Chair of the State Accounting Standards Commission of the French
Public Accounting Standards Committee,
Head of Internal Audit at the French Ministries of Economy and Finance**

Danièle Lajoumard is the Chair of the State Accounting Standards Commission of the French Public Accounting Standards Committee since 2009, and member of the French Public Accounting Standards Committee since 2003. She has been designated by the French Minister of Finance to coordinate the French policy on potential EPSAS.

She worked previously at EDF (Electricité de France), where she served several functions, including Director of Financial Services from 2000 to 2002. Danièle Lajoumard also serves on the OECD's internal audit committee since 2009.

Inspector general of Finance, she has earned a Master degree in Public Law from La Sorbonne and is Certified in Internal Auditing (CIA) and a Certified Government Auditing Professional (CGAP).



Stéphanie Ledoux

**Deputy Head of Accounting Standards and Control,
Directorate General of Public Finance,
Ministry of Finance, France**

Stéphanie Ledoux is expert in International and National Accounting Standards (IFRS, IPSAS, PCG) for Public and Private Sectors. Since 2009, and after 10 years at the French audit firm Mazars, Stéphanie Ledoux is now in charge of the Internal Control and Public Accounting (central government and its agencies, local authorities and public local institutions, social security and affiliated agencies) at the French Ministry of Budget.

She is member of all working groups of the National Public Standard Setter, the "Conseil de Normalisation des Comptes Publics". The main accounting and financial reporting issues she deals with are the way of recognition of intervention liabilities (including social benefits), service concession arrangements, public private partnerships and consolidation for central government.

Stéphanie Ledoux is in charge of the comments to the consultations of the International Public Sector Accounting Standards Board (IPSASB) and is the representative of the General Directorate of Public Finances at Eurostat's working groups (Governance and EPSAS) related to the Council Directive on Budgetary Frameworks (2011/85/UE).



Alexandre Makaronidis

Head of Unit, Task Force EPSAS – European Public Sector Accounting Standards, European Commission, DG Eurostat

Alexandre Makaronidis is Head of the Task Force EPSAS, European Public Sector Accounting Standards, at DG Eurostat. The Task Force EPSAS is a newly created entity leading the European Commission's work on European Public Sector Accounting Standards.

He graduated from the School of Management at the Ludwig-Maximilians-University of Munich and holds a Dr.oec.publ. in econometrics.



Thomas Müller-Marqués Berger

Chair of the FEE Public Sector Working Party, Partner at EY (Head of International Public Sector Accounting Standards), member of IPSASB

Thomas Müller-Marqués Berger, graduated as a Diplom-Kaufmann at the University of Mannheim in 1993, before he passed the tax advisor exam in 1997 and the exam for the German certified public accountant in 1999. He 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 Working Party of FEE (Federation of European Accountants). He also became a member of the IPSAS Board in January 2009 for which he was nominated by the Institute of Chartered Accountants in Germany (IDW) and the Chamber of Chartered Accountants (Wirtschaftsprüferkammer).



Bernhard Schatz

**Unit for Budget and European Affairs,
Ministry of Finance, Austria**

Bernhard Schatz is Deputy Head of a Budget Unit in the Budget Directorate of the Austrian Federal Ministry of Finance and also works as a Senior Advisor for Accrual Accounting and Budgeting to the General Budget Director. He joined the Ministry of Finance in 2006 after receiving a Masters Degree in Social Economics from the Vienna University of Business Administration.

He is member of several supervisory boards for public companies and Deputy State Commissioner for a specialised tourism bank. He also worked as a short term Technical Expert for the International Monetary Fund.



Michal Svoboda

**Head of Unit, Department of Accounting and Audit,
Ministry of Finance, Czech Republic**

Michal Svoboda has been involved in public sector accounting since 2007 when he started working for the Ministry of Finance of the Czech Republic, Department of Accounting and Audit. He took part in the preparation of the governmental accounting reform as from 2010. Currently, Michal Svoboda is devoted to standard setting procedures and is responsible for the Ministry of Finance's methodological support for all public sector accounting entities.

In 2013 he earned a Ph.D. degree in financial reporting at the University of Economics in Prague. Since then he is member of the academic staff of the Faculty of Finance and Accounting where he teaches accounting and public sector accounting.
