



Federation of European Accountants
Fédération des Experts comptables Européens

Consiglio Nazionale
dei Dottori Commercialisti
e degli Esperti Contabili



FEE/CNDCEC CONGRESS VENICE

15 and 16 April 2010

European Accountants: Shaping the future

How to advise, assist and audit SMEs in a changing
regulatory environment

SPEAKERS CVs

IN ALPHABETICAL ORDER

The views expressed in slides and during the congress are those of the speakers and may not necessarily represent the position of FEE or of another organisation.



Sue Almond

Director of Quality and Professional Standards

Kreston International

Sue Almond is Director of Quality and Professional Standards with Kreston International, ranked 13th in the International Accounting Bulletin survey of the world's leading networks. Sue leads the network's implementation of a globally coordinated quality review programme and works closely with Kreston member firms on audit methodology matters, including the implementation of International Standards on Auditing (ISA).

Before joining Kreston International, Sue spent over 20 years with Grant Thornton UK where, as National Assurance Services Partner, she led the development and implementation of the firm's audit methodology and tools and served on the International Audit Policy Advisory Committee, responsible for all global audit matters.

Sue is Deputy Chairman of the UK Institute's (Institute of Chartered Accountants in England & Wales - ICAEW) ISA Implementation Committee and has been actively involved with other UK and international bodies focussed on ISA implementation.



Giancarlo Attolini

CNDCEC Council Member

Dr. Attolini is an accountant and auditor in public practice. He is a founding partner of Attolini Spaggiari & Associati Studio Legale e Tributario, an accounting, tax and law firm in Reggio Emilia, Italy. Dr. Attolini is member of the board of the CNDCEC since January 2008 and is in charge of International Affairs. He also shares responsibility for the following areas within CNDCEC: university education, continuing professional development, practical professional experience and ICT.

Beginning in March 2008, Dr. Attolini is member of the managing board of Organismo Italiano di Contabilità (OIC), the Italian accounting standard setter. Dr. Attolini graduated with honors with a degree in economics and business administration from the University of Modena, Italy.

He became Deputy Chair of IFAC the Small and Medium Practices Committee in 2010. Nominated by the Consiglio Nazionale dei Dottori Commercialisti e Degli Esperti Contabili (CNDCEC), he has been a member of the committee since January 2008.



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Massimo Baldinato

Member of the Cabinet of Antonio Tajani

European Commission

Massimo Baldinato is Member of the Cabinet of the European Commissioner Antonio Tajani and is Vice-President of the European Commission responsible for Transport since 2008. He was Project Manager for A.F.I., the Italian Association of the Phonographic Producers, in the framework of the Axmedis project and Coordinator of the Public Procurement Working Group in the framework of the 5th Phase of the EuroMed Market Programme and this for the European Institute of Public Administration.

Massimo's professional activity mainly focused on public procurement, intellectual property and state aid EU regulation as Consultant for companies and public authorities in these fields. He holds a law degree from the Padua University, Italy. In 1999 he was admitted as lawyer to the bar.

He is author of several publications particularly on public procurement EU regulation.



Sebastiano Barisoni

Editor in Chief

Radio24 – IlSole24Ore

Sebastiano Barisoni is a freelance journalist since 1995 and served four years for Bloomberg Television in London. Since 1999 he is working with Radio 24 and is moderating and contributing to the "Focus Economia" programme of Il Sole 24 Ore. Sebastiano is now Editor in Chief of all related news regarding Finance and Business of Radio 24.



Linda Barnes

Senior Reviewer

ICAEW

Linda Barnes is a Chartered Accountant, with over 20 years experience working in audit and accountancy. At the Institute of Chartered Accountants in England & Wales (ICAEW) Linda is a Senior Reviewer in the Quality Assurance Department. One of her main roles is to review, conduct and report on site visits to members in practice to monitor their compliance with Audit Regulations, the Institute Handbook and the Practice Assurance Regulations where applicable.

Before joining the ICAEW, Linda spent 3 years as a Senior Manager at a small firm of accountants managing a portfolio of clients and leading a team of 8 planning, controlling and reviewing audits.

Linda qualified as a Chartered Accountant with a 6 partner firm in 1983 and gained FCA status in 2001. Linda also holds the ICAEW IFRS Certificate. Linda has a high level of technical knowledge, particularly in the areas of audit regulation, auditing and accounting standards and professional ethics. Linda is also an expert in how the regulatory and disciplinary regimes at the ICAEW operate.



Jonathan Beckerlegge

Director

York and North Yorkshire Credit Union

Jonathan Beckerlegge is Director of the York and North Yorkshire Credit Union and also Chairman of "World Cup Polocrosse (2011) Ltd." He worked as an auditor and accountant until December 2009 when he resigned his last few audits.

From 2002-2003 Jonathan was President of ACCA (Association of Chartered Certified Accountants) and a Council Member for 18 years until 2007. He served on the FEE Ethics Working Party for more than 10 years and also on the ACCA/CNDCEC bilateral committee. He served on the APB for a three year term and continues to be interested in audit issues.

At present Jonathan is interested in and working on growing and the production of Bio Diesel in many parts of the world; mainly dry and arid areas but in so doing continuing to fly the ethical flag; we pride ourselves on "Ethical Capitalism". He also lectures and talks on professional ethics when and where asked.



Andrea Benassi
Secretary General
UEAPME

Andrea Benassi was unanimously elected as Secretary General by the UEAPME (European Association of Craft, Small and Medium-sized Enterprises) General Assembly on 8 November 2007. He previously served as Director for European Integration and Foreign Markets at the Italian crafts and SMEs organisation Confartigianato, a position he occupied since October 2005. He also served as Director of Confartigianato's Brussels office from October 1999 to September 2005.

A member of the Advisory group for Internationalisation at the Italian Ministry for International Trade and a Development Cooperation SME Expert at the Italian Foreign Office, Mr Benassi also sits as expert in a number of Committees and Technical Groups at UN and EC level.



Hilde Blomme
Director of Practice Regulation
FEE

Hilde Blomme is the Director of Practice Regulation at FEE in Brussels since 2003, dealing with auditing, assurance, corporate governance, company law, ethics and independence.

Prior to this assignment, Mrs Blomme spent nine years with PricewaterhouseCoopers (PwC) as an external auditor, consecutively in Brussels, New York and London. She was awarded her UK qualification as Chartered Certified Accountant (ACCA) in 2007, her US qualification as CPA – Certified Public in New York in 1999 and her Belgian qualification as Bedrijfsrevisor – Réviseur d'Entreprises in 1995. Prior to joining PwC, Mrs Blomme spent three years with local Belgian auditing firms. She started her professional career at Morgan Guaranty Trust in Brussels.

Mrs Blomme was awarded a Postgraduate Degree in Corporate Law from Katholieke Universiteit Brussels and degrees as an MBA and as a Commercial Engineer from Katholieke Universiteit Leuven, Belgium.



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Andrew Brown
Chairman, EGIAN

Andrew Brown is a member of the Institute of Chartered Accountants of Scotland. He spent 25 years with Ernst & Young in France, Belgium and the UK. While in France he qualified as a “Commissaire aux Comptes” and as an “Expert Comptable”.

He is now chairman of The European Group of International Accounting Networks and Associations (EGIAN) and International Business Projects Director with Baker Tilly International.

Andrew is also a director of the European Forum for Entrepreneurship Research (EFER).



Robert Bunting
IFAC President

Bob Bunting became President of the IFAC in November 2008. Prior to this, he served as Deputy President of IFAC from November 2006 to November 2008 and as a member of the IFAC Board since November 2005. As Deputy President, Mr. Bunting served as Chairman of IFAC's Planning and Finance Committee, where he led the organization in the development of its operational and strategic plan for 2009-2012.

Mr. Bunting is a Partner at Moss Adams LLP where he served as Chairman and Chief Executive Officer from 1982 to 2004. Moss Adams LLP is a member of Praxity (formerly Moores Rowland International) where Mr. Bunting served as Chair from 1998 to 2004.

From 2004 to 2005, Mr. Bunting was Chairman of the Board of Directors of the American Institute of Certified Public Accountants (AICPA). He previously served as a member of the AICPA Board of Directors and is a Past Chairman or member of several AICPA committees, including the Audit Committee, Board of Examiners, and SEC Practice Section Executive Committee.



Michele Casò

Studio Casò, Milano

FEE Auditing Working Party Member

Michele Casò is an Official Auditor (Revisore Contabile) and a Chartered Accountant (Dottore Commercialista) in Italy. He is based in the Collegio Sindacale of various non-listed entities. He advises clients on implementation, application and interpretation of IFRS.

He is a member of the FEE's Auditing Working Party. He was a member of a pan-European Advisory Group on performance reporting with EFRAG in 2006 and 2007 and a Technical Advisor to the Italian representative on the IAASB in 2007. He started his career at PricewaterhouseCoopers in Milan in 1995 and was working with them until 2004. From 1998 until 2001 he was working in the London Office in the Audit and IAS Central Department.

Michele lectures courses on International Financial Reporting Standards at Bocconi University in Milan. He is also a columnist of the "Rivista dei Dottori Commercialisti" on IFRS issues and authored various articles on IFRS for Italian and international accounting magazines. He authored a book on accounting implications of mergers and acquisitions under IFRS titled "Le operazioni di gestione straordinaria – La rilevazione contabile secondo i principi IAS".



Davide Dal Maso

Treasurer, Eurosif

Davide Dal Maso holds a B.A. in law and a European Master in Environmental Management. He has been working for years as a consultant, providing advice to industrial companies in the field of environmental management and developing innovative projects.

Among the founders of the research institute Avanzi, in the last few years he has focused his studies on the relationship between financial activities and sustainable development, with particular regard to environmentally and socially sound financial products, transparency and stakeholders' involvement, as well as to corporate social responsibility practices and social accountability. He is author of several articles and books on this topic. He is Head of the SRI department in Italy for Vigeo, the European leading supplier of extra financial analysis. He is one of the promoters of the Forum per la Finanza Sostenibile (the Italian Social Investment Forum) – a non-profit multistakeholders organisation whose mission is to enhance the awareness of Italian financial community on sustainability. He is now its General Secretary.



Philippe Danjou

IASB Member

Until his appointment as IASB member, he was the director of the accounting division of the Autorité des Marchés Financiers (AMF), the French securities regulator. He graduated from HEC, then qualified as a Chartered Accountant and Registered Statutory Auditor, and joined Arthur Andersen & Co. (Paris) in 1970.

At Arthur Andersen, Mr Danjou ultimately became an audit partner. He was also Executive Director of the French Ordre des Experts Comptables (OEC) from 1982 until 1986.

Mr Danjou was a member of the International Auditing Practices Committee and a technical adviser to the French delegate to the former International Accounting Standards Committee, the predecessor to the IASB. While at the AMF, he has served on the IASB's Standards Advisory Council, as an observer at the Committee on Auditing of the European Commission, as a member of IOSCO's Standing Committee 1 on Multinational Accounting and Disclosure, and the Financial Reporting Committee of the Committee of European Securities Regulators (CESRFin).

In 2006, he was appointed chairman of the European Enforcers Coordination Sessions created by CESRFin to help foster consistent enforcement by regulators of IFRS-based financial statements.



Andrea De Marchi

Axis S.r.l

FEE Auditing Working Party

Andrea De Marchi is member of the Auditing Working Party of the FEE since December 2008. He was nominated technical advisor by the CNDCEC.

Dr. De Marchi graduated with a degree in economics and business administration from the University of Modena, Italy, is an accountant and auditor in public practice. He is a partner of Axis S.r.l., an audit firm set up in 1987 in Reggio Emilia, Italy. Axis, entered in CONSOB's Special Register, is a member of ASSIREVI (Italian Association of Audit Firms) and is an independent associated firm of Moore Stephens International.

Beginning in June 2009, Dr. De Marchi is member of a FEE Task Force to review the implementation of Clarified International Standards on Auditing in the EU and related issues.



Pierre Delsaux

Director Free movement of capital, company law and corporate governance

European Commission, Directorate General Internal Market and Services

Pierre Delsaux was born in Belgium in 1957. After studying Law at the University of Liège, he obtained his Master of Law at the Northwestern University, Illinois US, in 1983. He was Legal Secretary at the European Court of Justice from 1984 to 1987. His career within the European Commission has included working in the Directorate General Competition (1991-1994). Currently he is Director of Free movement of capital, Company Law and Corporate Governance at the Directorate General Internal Market and Services.

Recently Pierre Delsaux actively contributed to the European Commission reaction to the financial crisis in the areas of corporate reporting and governance, governance of supervisory and standard setting organisations, both at the EU and global level. His interests include also the application of community law across the EU, as well as the functioning of internal market in financial services.



Stig Enevoldsen

Partner, Deloitte Denmark

Former EFRAG Chair

Stig Enevoldsen, partner with Deloitte in Denmark, has been Chairman and CEO of EFRAG since 2004 and has been a member of TEG since its formation in 2001.

From 1987 to 1996 he was a member of the Danish Accounting Standards Committee where he served two years as vice-chair and the last six years as Chairman. He chaired the committee handing out the Annual reward for the best Financial Statement in Denmark from 1990 to 1996. From 1991 to 2000 he was IASC Board member representing the Nordic Federation of Accountants. Between 1995 and 2000 he served two years and a half as Deputy Chairman and two years and a half as Chairman.

He also served several major Danish listed companies as signing auditor and was National Director of Accounting and leader of the Danish Deloitte IFRS Center and thereby part of the Deloitte Global IFRS Leadership Team until he was appointed chairman of EFRAG. He was a member of IASB SAC from 2001 to 2005 and has been appointed again in 2009.



Josef Ferlings

Partner

Ernst & Young, Germany

Josef Ferlings is a Partner of Ernst & Young GmbH, Wirtschaftsprüfungsgesellschaft, GSA AABS Professional Practice Director, Advisory QRM Partner of the Sub-Areas GSA and CSE. Josef Ferlings works for over 30 years in the profession. In his present occupation he is responsible for the supervision of quality and risk management for assurance and advisory engagements (including risk policies, strategy and independence). He has significant experience in rendering audit and business advisory services to small and large companies.

His work at Ernst & Young in which he is dealing with the application of both national auditing standards and ISAs standards is enabling him to contribute to the practicality of IAASB standards. At the IAASB Josef Ferlings is participating and chairing some Task Forces e.g. "Experts", "Special Reports", "Representation", "XBRL" and "ISRE 2400/4410". He has an intimate knowledge of the IAASB standards setting process.

He became a member of the International Auditing and Assurance Standards Board in 2004 representing the Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW) and Wirtschaftsprüferkammer (Chamber of the German profession)



Professor Andrea Fradeani

University of Macerata

Andrea Fradeani is Associate Professor of Accounting and Business Administration at the University of Macerata, Accountant (Dottore Commercialista) and Auditor (Revisore Contabile), he teaches courses on Business Administration, Financial Accounting, and International Financial Reporting Standards.

He has published two monographs and several articles related to XBRL. His research area includes: Financial Accounting and Corporate Reporting; International Financial Reporting Standards; Internal and External Audit; XBRL and Reporting Information Systems.

Andrea is the Italian member of the FEE XBRL Task Force and one of the promoters of the Working Group on XBRL and Continuous Audit of the Italian Academy of Business Administration and Management (AIDEA).



Bengt Hallberg

CFO

Kasthall AB, Sweden

Bengt Hallberg is financial manager and one of three owners of Kasthall Mattor och Golv AB. He holds a degree as pol. mag. from the University of Gothenburg and is specialised in accounting.

Before taking over Kasthall Mattor och Golv AB, Bengt worked as financial manager at Plåtluna AB, a wholesaler of thin plates and of Union Carbide Cooperation, a producer of graphite electrodes.

Kasthall Mattor och Golv AB was founded in 1889 and has always produced carpets and rugs of high quality and design. It now has a turnover of 17 M € and 120 employees. Production is done in Kinna in Sweden.



Per Hanstad

Den norske Revisorforening

FEE SME/SMP Working Party Member

Per Hanstad is the CEO of The Norwegian Institute of Public Accountants. Before joining the Institute in 2001, he worked nearly 20 years with Coopers & Lybrand / PricewaterhouseCoopers Norway and internationally.

His education background is a Master in Accounting and Auditing (1982), and he qualified as a State Authorised Public Accountant in 1984.

Per is a member of the FEE SME/SMP Working Party, the FEE Sustainability Group and the FEE Implementation of ISAs Task Force. He is also a Technical Advisor to the Norwegian representative in the FEE Council. In Norway, Per Hanstad is the Chairman of the Supervisory Board in the Norwegian Accounting Standard Setter (NRS) and a member of the Norwegian Corporate Governance Board.



Philip Johnson

FEE Deputy President

Philip was, until his retirement on 31 May 2007, a senior partner in Deloitte & Touche LLP in the UK and specialised in providing advisory and assurance services to a number of significant audit clients.

Philip was the head of Quality and Risk Management for the UK Audit practice of Deloitte from 2002 until 2007 where he was responsible for all matters relating to quality, risk management and regulation. He was a member of the Deloitte & Touche UK Board of Partners between 1988 and 1993 and 1999 to 2004. He was chairman of the firm's Audit Committee from July 2002 to August 2004 when he stepped down from the Board and was also a member of the firm's Compensation Committee and the Structure and Risk Committee.

Philip is currently the Deputy President of FEE, responsible for all matters relating to auditing, a member of the board of Yorkshire Building Society and chair of their Audit Committee, a seconded member of the Audit Committee of Wellcome Trust and chairman of the Board of Governors of Cheadle Hulme School. He is also a member of the board of the UK law firm, Addleshaw Goddard, being a member of the Nomination Committee and chairman of the Audit Committee.



Scott Johnson

Owner-Manager, W.F.Watt, UK

Member of FEE SME Advisory Panel

Scott Johnson is Director and Chief Executive of W.F.Watt, an SME construction and building services company and a joinery manufacturing and shopfitting company. Since 2005 he also serves as a Small Business advisor to the UK Government, he was appointed as Chair of the Regulation Committee.

Scott is a member of the Employment and Skills Policy Committee and of the Small and Medium Enterprise Council at the Confederation of British Industry. Since 2005 he is a member of the Small Business Committee at the Association of Certified Chartered Accountants (ACCA). Furthermore Scott is working with Pat McFadden, MP, the minister for employment and union colleagues from the Vulnerable Worker Enforcement Forum to explore vulnerable workers, low skilled employees, migrant workers, gangmaster licensing, low pay enforcement and employment law compliance.



Nancy Kamp-Roelands

Ernst & Young, The Netherlands

FEE Sustainability Group Member

Nancy Kamp-Roelands is Ernst & Young's Global Climate Change and Sustainability Reporting Coordinator. She has an accountancy background with specialisation in CSR issues. In addition to her position at Ernst & Young she is a visiting professor at Strathclyde University in the UK.

Her key responsibilities are to develop knowledge for Ernst & Young practitioners to support the quality of Ernst & Young's services in this area and to develop thought leadership in the area of climate change and sustainability reporting and assurance. Nancy is the vice chair of the Sustainability Group of FEE. She was involved in the project High Five, a reporting guide for small and medium sized enterprises developed by Global Reporting Initiative.

She is a member of the executive board of Accounting for Sustainability of the Prince of Wales and a member of the sustainability advisory panel of the IFAC.



André Killesse

Chairman BDO Belgium

FEE Vice-President

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. André is chairman of BDO Belgium and is active in different BDO worldwide committees.

At FEE, he has chaired the Qualification and Market Access Working Party since 2007. He also serves at other different FEE Working Parties. At international level, André serves at the IAESB (International Accounting Education Standards Board) CAG (Consultative Advisory Group) and at 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 receives a national award in the Order of the Crown.



Drs. Hanneke W. Knoop

Auditor

Grant Thornton

Drs. Hanneke W. Knoop is a Certified Public Auditor and is working at Grant Thornton, Netherlands in the Department Professional Practice. She holds a Master in Business economics from the Erasmus University of Rotterdam.

Hanneke has 18 years of experience in professional services within two big audit firms. Her experience comprises 11 years financial auditing, 4 years IFRS and IT consulting and 3 years experience within Department of Professional Practice.

She is also involved in the development of digital reporting services (XBRL), like developing the taxonomy for the NTP (Dutch Taxonomy Project), the development of covenants with the Dutch authorities (including the tax authority), the development of the electronic short version of the tax return (corporate income tax), etc.

Furthermore she is involved in changing the GT business model and services based on these changes, which also includes the efficient and effective implementation of these reporting processes based on XBRL within Grant Thornton.



Kristian Koktvedgaard

Senior Adviser

DI Confederation of Danish Industries

Kristian Koktvedgaard joined the Confederation of Danish Industry (DI) in 2004 and is presently senior advisor focusing on Tax, Auditing and Accounting issues and legislation. Kristian has a background as an auditor at KPMG.

On the national level Kristian is a member of the Danish Accounting Council and the Danish Disciplinary Tribunal for State Authorized and Certified Public Accountants. Kristian is one of the driving forces behind the Danish Accounting Forum, a body that brings together Danish stakeholders in order to discuss accounting issues. Kristian has also been a member of the Danish Supervisory Authority on Auditing.

On the international level, Kristian is a representative in the BUSINESSEUROPE Accounting Harmonisation working group as well as the BUSINESSEUROPE Accounting Sounding Board. Further, Kristian represents BUSINESSEUROPE in the EGAOB ISA-subgroup as well as in the IAASB Consultative Advisory Group and the IESBA Consultative Advisory Group.



Oldřich Kovář

Head of Internal Audit

Kronovision s.r.o., Slovakia

Since 2005 Oldřich Kovář is Head of Internal Audit at Kronospan Group, Slovakia, reporting to shareholder and Audit Committee. He holds a Master Degree in Financial Management and Accounting from the University of Economics in Bratislava, Slovakia.

From 2003 – 2005 Oldřich was working with DELL as Finance and Accounting Manager and EMEA Internal Auditor. From 2000 – 2003 he was working with Deloitte, Bratislava as external Auditor, performing Statutory and IAS/IFRS audits. Since 2003 Oldřich is a member of the Association of Chartered and Certified Accountants (ACCA) and an active supporter.



Jon Lisby

Executive Director

Kreston International

Jon Lisby was appointed Executive Director for Kreston International in January 2006 and led a period of significant growth.

Jon has been instrumental in gaining a global commitment from Kreston's member firms to a strategy focused on further enhancing the collective ability to compete more effectively for international business in the market place of mid tier international accounting groups. The strategy sees Kreston moving to a network during 2010 under the 8th Directive and IFAC definitions with a significantly higher degree of cohesion between the member firms and the introduction of a globally coordinated quality monitoring and inspection programme.

Before joining Kreston International, Jon was Managing Partner of Numerica LLP, a national UK practice. Jon is a Fellow of the ICAEW, a Fellow of the Institute of Internal Auditors and an Offshore Yachtmaster.



Jen Little

Senior Civil Servant

HM Revenue and Customs

Jen Little is a senior civil servant with HM Revenue and Customs (HMRC) in the UK. She currently works with HMRC's successful 'Carter Programme' - which is making online filing and electronic payment compulsory for many of the UK's tax regimes.

Within the Carter Programme, Jen leads on Customer and Stakeholder Engagement, responsible for bringing to the Programme the customer input and focus which has been, and remains, a vital component in the Programme's success. Jen is a career civil servant, starting her career as a VAT Audit and Assurance officer after graduation from Glasgow University.

Since then she has had a variety of roles within HM Customs and latterly HMRC – in operational tax, tax policy (particularly in relation to finance), and corporate areas. She also spent time seconded to HM Treasury where she worked on the development and implementation of the UK's new environmental taxes.



Tobias Lotz

Director Revision

GeGaLotz, Germany

Tobias Lotz is CFO of GeGa Group of Companies. He is responsible for the financial area and human resources. He has been working for the Group since 1996 in several functions such as Assistant to the CEO and Director Revision and has implemented a number of systems like ISO 9000, group reporting amongst others. Before that he has worked with Swiss banks in the field of commercial banking.

GeGa Lotz is the leading company in oxygen cutting in steel production (continuous casting plant), with about eight subsidiaries from Brazil to China, having more than 2800 machine installations worldwide. The company is a family business with 300 employees in total. Tobias Lotz earned his degree in business administration at the State University of Zurich, Switzerland.



Stefano Marchese

Studio Marchese, Grassi & Associati

FEE Vice-President

Stefano Marchese is a Certified Public Accountant (Ragioniere Commercialista), Official Auditor (Revisore Contabile) and official Consultant of the Civil and Criminal Courts of Genoa, in charge of International Taxation, Ethics and European Affairs. He is member of the Board of the CNDCEC and FEE Vice-President.

As professional in public practice (senior partner of Studio Marchese, Grassi & Associati, Genoa and Milano), he specialises in international tax and company law, acting as consultant and advisor in these fields, as attorney in front of the Tax Court and statutory auditor.

Being the author of many articles and books in the fields of domestic and international taxation and of European and international economy, he also frequently speaks and lectures in conferences and congresses.



Sergio Miele

Shanghai Representative Office

Unicredit S.p.A, Italy

Sergio Miele holds a Bachelor in international economics and joined UniCredit Group in 1974. He served as Chief Representative in Greece, Branch Manager in Como (Italy), Chief Representative in Lyon (France) and Chief Representative in China (Beijing and since 2003 Shanghai).

Sergio is currently Head of CBBM (Cross Border Business Management) South Network Coordination. CBBM is the Department in charge of internationalisation projects.



Aslan Milla

Partner

PwC, Austria

Aslan Milla is Partner at PwC, Austria. He holds a degree in Social and Economic Affairs and a Master of Business Administration. He has 23 years experience as certified public accountant. He is specialised in IFRS Transition and Reporting, implementation of consolidated management information systems, internal control optimization, Corporate Governance and Enterprise Risk Management Solutions.

Aslan is Member of the IFRS Working Party of the Austrian Financial Reporting and Auditing Committee (AFRAC), the Company Law and Audit Experts Board ("Fachsenat") of the Austrian Chamber of Accountants, Austrian Working Group for Corporate Governance (established in the office of the Special Government Representative for the Capital Market), the Working Group on Corporate Governance and Capital Market Law of the Confederation of Austrian Industry and the FEE Auditing Working Party, Subgroup on Reporting on Internal Control.

Since 2006 Aslan Milla is President of the Austrian Institute of Chartered Accountants (IWP).



Professor Chiara Mio

University Ca' Foscari, Italy

FEE Sustainability Group Member

Chiara Mio is Professor in the Faculty of Economics at the University Ca' Foscari in Venice, Italy, responsible for Corporate Social Responsibility (CSR) and Sustainability. Her research field and working experience involve Sustainability and Environmental Accounting/Reporting. Chiara is a chartered accountant since 1988 and obtained her degree in Economics (Business Administration) in 1987 at the University Ca' Foscari in Venice.

She is the author and a co-author of a broad range of publications including books, chapters of books and articles on sustainability issues. She is a member of the FEE Sustainability Group.

Accredited by the UN and on behalf of the Italian Institute of Chartered Accountants, Chiara participated at the last WSSD (World Summit on Sustainable Development) in Johannesburg in 2002. She has been a member of the Sustainability Experts Advisory Panel of IFAC since 2006. Since 2008 she has been coordinator of the Italian Working Group



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“Environmental Reporting and Sustainability” at the National Institute of Chartered Accountants in Italy and from 1999 until 2007 she was chair of the Italian Committee “Environmental Accounting” at the National Institute of Chartered Accountants.

She is also chair of the Social and Environmental Responsibility Committee of Autostrade, a listed company leader in Italy in the highways sector. Since 2007 Chiara has acted as reviewer of Rirea (Italian Review of Accounting and Management) and been member of the Scientific Committee of review Budget since 2008.



Professor Araceli Mora

University of Valencia

Araceli Mora is a full professor in Accounting and Finance at the University of Valencia. She is member of several committees related with international and national accounting regulation as the EAA (European Accounting Association) Financial Reporting Standard Committee, and the Accounting Principles Committee of AECA (Spanish Association of Accounting and Business Administration). She has participated in the elaboration of the draft of the new Spanish accounting rules (PGC 2007) adapted to IFRS principles. She has published several articles related to IFRS.

At present she is a faculty member of the project financed by the European Commission “The European IFRS Revolution: Compliance, Consequences and Policy Lessons” (INTACCT). She has published research articles in national and international scientific journals.

Araceli is member of the Board of the European Accounting Association. She is co-editor of the academic journal “Revista Española de Financiación y Contabilidad - Spanish Journal of Finance and Accounting (REFC)”, and she has participated since 1993 in several financed research projects.



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Mats Olsson

Adrian & Partner AB, Sweden

FEE SME/SMP Working Party Member

Mats Olsson, certified public accountant, is a partner in Adrian & Partners AB, a medium-sized practice in Gothenburg, Sweden.

He is a member of the Swedish institute, FAR SRS, and since 2006 also a member of its Board. Since 2007 he represents FAR SRS in the European Accountants and Auditors for SMEs (EFAA). Mats is a member of the FEE SME/SMP Working Party.



Antonio Preto

Head of Cabinet Commissioner Tajani

European Commission

Antonio Preto is Head of Cabinet of Commissioner Antonio Tajani and Vice-President of the European Commission responsible for Transport since May 2008. Antonio holds a law degree from the University of Bologna, Italy. From 2004 – 2008 he served for the European Parliament. From 1992 - 2007 he was member of the EPP/ED Group as adviser, responsible for the agriculture committee, the committee on Legal Affairs and the Internal Market and the Policy Strategy Unit. In 2006 he became principal Administrator in the Directorate for Relations to the Political Groups. From 2007 – 2008 he was member of the Cabinet of Hans Gert Pötering as team leader Internal Policies of the Union, providing legal and legislative advice to the President.

From 2002 – 2003 Antonio served as adviser to the Italian Ministry of Justice for the Reform of the Liberal professions. From 1997 – 2008 he lectured in several universities. Currently he is lecturer of European Commercial Law at the University of Bologna.

Antonio is also author of several articles and papers on European law as well as several books. In 1992 he was nominated as the winner of the Public Competition for Head of the Legal Service of the Province Vicenza. He is member of the Editing Board of *Contratto e Impresa/Europa* and *Rivista di diritto pubblico comparato ed europeo* (Brussels branch) and he is also member of the Scientific Board of *Rivista Amministrativa degli Appalti*.



Inge Saeys

Van Cauter-Saeys & Co

FEE SME/SMP Working Party Member

Inge Saeys is an active Audit Partner at BVBA Van Cauter-Saeys & Co, which is a member of JPA International, and a Board Member at Royal Institute of Registered Auditors in Belgium (IBR), becoming the first female Board Member since the drafting of IBR's constitution in 1953.

She actively participates in a number of organisations supporting small and medium practices/entities. Her positions include the following: member of the IFAC Small and Medium Practices (SMP) Committee, member of the FEE SME/SMP Working Party, President of the Small- and Medium-Sized Entities (SME)/SMP Commission at IBR, and member of the training commission and international relations commission of IBR.

Inge is a board member of a regional and also a national association supporting the interests of SMP offices. In addition, she has taken part in various working groups to assist in SMPs implementing international standards, including International Financial Reporting Standards for SMEs and the International Standards on Auditing. She has a degree in commercial engineering with a specialisation in accountancy and auditing from Katholieke Universiteit Leuven and a tax degree.



Bernard Scicluna

President, Malta Institute of Accountants

FEE SME/SMP Working Party Member

Bernard Scicluna is a long standing elected Council Member of the Malta Institute of Accountants (MIA), serving practically interruptedly since 1991, and was elected President of the Institute in 2009. Ben has been an active member of several technical sub-committees of the Institute, having been actively involved between 2006 – 2008 in writing of local accounting standards for Maltese smaller entities - General Accounting Principles for Smaller Entities (GAPSE), and also Chairman between 2004 - 2005 of an MIA Committee debating the possible introduction of audit thresholds and alternative assurance reports in Malta.

Ben has been appointed by the Maltese Minister of Finance since 1997 as a member of the Accountancy Board, the official regulator of the accountancy profession in Malta. He was actively involved between 2006 and 2008 in amendments to local legislation in connection with the transposition of the EU Statutory Audit Directive and amendments to legislation prescribing local auditing and accounting standards.



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Ben Scicluna has been a member of the IFAC Small and Medium Practices Committee, including predecessor bodies, since 2001. Between 2006 and 2009 he was one of the representatives of the Committee at the meetings of the Consultative Advisory Group of the International Auditing & Assurance Standards Board. In 2009 he was appointed member of a task force of the FEE to review the Implementation of International Standards on Auditing in the European Union.

Ben was a founding partner of Curmi Paris Scicluna & Co which merged with Deloitte Malta in 2005. He is now a full time technical partner with Deloitte Malta and is the firm's National Professional Practice Director.



Antonio Scotti

General Manager

Ritrama Group, Italy

Antonio Scotti is since 2005 General Manager of the Ritrama Group-Caponago (Monza), a privately owned multinational, manufacturer and distributor of specialty and commodity self-adhesive materials with operations in Europe, North America, South America and in the Far East. Antonio holds a Degree in Economics and is a CPA.

From 1981 to 1992 he worked for Price Waterhouse in Milan and London, managing audit activities for multinational and national clients in the chemical, telecoms, oil exploration, retail chain and investment banking businesses. In 1992 he became Finance and Control Director at Montell Italia, Milan. In 1998 he joined Montell Polyolefins, Hoofddorp Headquarter, in the Netherlands, first as Global IT Infrastructure Outsourcing Project Manager and then as Group Chief Internal Auditor. From 2001 to 2005 he worked as Group CFO and CIO of Solvay Solexis, Solvay Division of Solvay Group operating in the specialty chemical business (fluoro materials) with high technology end applications.

Antonio is lecturer at international training courses on Operational Audit and on Companies Management at the University of Verona.



Guido Sesani

Chartered accountant and auditor

Studio Associato STB

Guido Sesani is a chartered accountant (Ragioniere Commercialista) and auditor (Revisore contabile) at Studio Associato STB based in Venice.

He provides consulting services to domestic and international clients in the area of Veneto. He assists his clients with all aspects of Italian property taxation including compliance, audit support, assessment analysis and appeals, and collection matters. Other areas of expertise are the corporate practice and mergers and acquisitions, commercial contracts, advising in connection with commercial supply, distribution, franchising, agency, tender and licence agreements and assisting clients in all operating matters ranging from banking and finance to tax and custom matters. Mr Sesani is also an expert in no profit entities operating in Italy and cross-border.

Before joining Studio Associato STB, he was working at Studio Sesani, his father's firm in Venice, and then in Las Vegas NV, USA as consultant for a number of Italian entrepreneurs that invested in retail stores in a casino resort. Mr Sesani has also experience as an arbitrator for the Venetian Chamber of Commerce, and is a qualified mediator in the Region of Veneto. In 1990 has been appointed as representative of the Italian branch of an American College based in Venice.



Bengt Skough

SME Director

FAR

Bengt Skough is SME Director at FAR since 2006. From 1999 to 2006 he was QRM-responsible Financial Accounting Services (FAS) at Ernst & Young. From 1985 to 1999 he was Partner at KLR Revision AB, Kristianstad.

Bengt is an approved public Accountant and has a wide experience within quality control for accounting and auditing. He is involved with the development of quality control systems with both Ernst & Young and FAR.

Through his SME/SMP responsibilities he is frequently involved with FAR members and representatives from the business world both nationally and internationally.



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Claudio Siciliotti

CNDCEC President

Claudio Siciliotti is a registered accountant since 1980 in the Roll of Chartered Accountants of Udine. Since its creation in 1995, he is enrolled in the Ministerial Register of Statutory Auditors; he is also a court appointed expert in Udine and effective member, in the capacity of President, of the collegio sindacale of several companies.

Since 1988 he has carried out many institutional assignments, before at local level and later on at national level, being member of the territorial Chapter of Chartered Accountants of Udine from 1994 to 1998; Secretary General of the Association of Chartered Accountants of Veneto from 1990 to 1996; Secretary General of the Standing Committee of Chartered Accountants of Veneto from 1990 to 1997; member of the National Council of Chartered Accountants from 1998 to 2007 (in the capacity of Secretary General from 1998 to 2001 and of Vice President from 2001 to 2006).

Being member of the National Council of Chartered Accountants, he actively took part to the process of reform of the professional order which led to the unification of the Ordini dei Dottori Commercialisti with the Ordini dei Ragionieri in one single Professional Chapter, represented, since 1st January 2008, by the CNDCEC, Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili. He was elected first President of this newborn institution on the 30th November 2007, for the 2008-2012 mandate.

Since 2001, he is Vice President of CILEA – Committee for the Latin, European, American Integration, an organisation gathering the institutional associations representing the accounting profession in 18 countries with a Latin root; he is also member of the OIC, the Italian Accounting Standard Setter.



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Dr. Pier Luigi Sterzi

Senior Partner

DIACRON Ltd, Italy

Dr. Pier Luigi Sterzi is a Certified Public Accountant (Ragioniere Commercialista) since January 1985.

He is a Senior Partner in DIACRON Ltd, a tax and accounting consulting company in Shanghai, China. He also serves as a Tax Advisor for UNICREDIT BANCA D'IMPRESA concerning all the matters related to Chinese taxation for the bank's client. Among his many customers of medium and large size, especially multinationals, he also provides assistance to several companies listed on the Milan Stock Exchange.

In addition, Dr. Sterzi is Councillor of Order of Chartered Accountants in Verona since 2009 and is a member of the Board of Statutory Auditors of several liability limited companies and stock companies in Verona. He is also author of several professional articles on international tax matters.



Nikolaas Tahon

SME Leader

Deloitte Fiduciaire

Nikolaas Tahon, Managing Partner at Deloitte Fiduciaire, combines accountancy, financial, tax and legal expertise to advice SMEs and family companies.

In his role as sparring-partner of business owners and their management, he focuses on financial reporting and tax planning, analysis of the financial performance and defining areas of and action plans for improvement, strategic decision making and last but not least, outlining the continuity of management and shareholding of family companies.



Bruno Tesnière

PwC Paris

FEE XBRL Task Force Member

Bruno Tesnière is French statutory auditor and certified Information Systems Auditor; he is an Audit partner at PricewaterhouseCoopers Paris.

Bruno has, since 2000, contributed to the development of XBRL through participation to the consortium. He was a member of the IASCF XBRL “Panel of Experts” who advanced in 2002 the development of the IFRS taxonomy. Bruno is the current chair of the XBRL Advisory Council of the IASCF. The XBRL Advisory Council provides strategic advice to the Trustees and the Foundation's XBRL team on the future development and adoption of the XBRL Taxonomy for International Financial Reporting Standards (IFRSs).

He is also a member of the FEE XBRL Task Force representing the French profession. He chairs the Board of Directors of XBRL France.



Roberto Tizzano

University of Naples Federico II

Roberto Tizzano is Associate Professor of “Economia Aziendale” at the Università degli Studi di Napoli Federico II since 1998. Since 1993 he is a Certified Public Accountant and a Registered Auditor in Italy.

From 1996-2000 he was Technical Advisor of the International Auditing Practices Committee (IAPC) of IFAC. From 2002 – 2007 he was member of the IAASB of IFAC and member of the Auditing Standards Commission of Italy from 2003 – 2007.

He is author of publications on accounting and auditing.



Hans van Damme

FEE President

Hans van Damme 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 top clients from the banking and leasing sector, both quoted and non-quoted. 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.

Having been active in FEE since 1993 in the Banks Working Party and Financial Reporting Policy Group, he became Vice president in charge of Financial Reporting in 2003 and on 18 December 2008, the leaders of 43 accountancy professional bodies from 32 European countries unanimously appointed Hans van Damme as FEE President for a two years term.



Iñaki Vázquez

Manager Assistant

Colegio de Registradores, Spain

Iñaki Vázquez is licentiate in Economics with two specialties, Economic Analysis and International Economics. He holds a Master's degree in European Union and a Doctor's degree in Economics.

Since 2006 he works as Manager Assistant in the Statistical Processes Center of the Land and Mercantile Registrars Association of Spain, joining also the DGI and PGC-2007 Taxonomies working groups. He is one of the Association's coordinators of the XBRL Project and he ND2 project (Registrars free software for annual accounts e-filing) which includes the financial statements form design. Since 2009 he is member of the XBRL Europe EU Business Registers WG.

As a researcher on economics he has participated in different projects financed by Ministry of Science and Technology, BBVA Foundation, Ministry of Education and Science and Aragón Government. He followed several courses of informatics, data processing, panel data and fiscal studies.



Mark Vaessen

Partner KPMG, UK

FEE Financial Reporting Policy Group Chair

Mark Vaessen is a partner with KPMG LLP in the UK. He is head of IFRS for KPMG Europe LLP and KPMG's Global IFRS Network Leader. As of January 2009, he is chairman of the Financial Reporting Policy Group of the FEE.

From 1997 to 2006, Mr Vaessen was head of the KPMG International Financial Reporting Group, KPMG's global centre of excellence on IFRS based in London. His previous experience also includes a secondment to the European Commission (EC), from 1993 to 1995, where he worked in the policy unit dealing with accounting and auditing regulatory issues.

Mr Vaessen is involved in various professional activities relating to financial reporting policy and regulatory matters. This includes membership of the IFRS Advisory Committee of the Financial Supervisory Services (FSS) in South-Korea and the Advisory Committee on Financial Reporting for the Authority Financial Markets (AFM) in the Netherlands. Mr Vaessen is also the KPMG representative on the Standards Advisory Council (SAC) of the IASCF.

Mr Vaessen is a Dutch national. He holds a master degree in business economics and a post-graduate degree in accountancy from Tilburg University and is a member of the Royal Netherlands Institute of Registered Accountants (NIVRA) since 1991.



Sylvie Voghel

IFAC SMP Committee Chair

Sylvie Voghel became Chair of the IFAC Small and Medium Practices Committee in January 2006. She was nominated by the Certified General Accountants Association of Canada (CGA-Canada). Ms. Voghel served as a member of the IFAC Board from 2003 to 2008 and was a technical advisor to the Board from 2000 to 2003. In addition, she was a member of the IFAC Governance Task Force in 2002 and chaired the IFAC SMP/SME and Developing Nations Consultative Conference in Prague in 2005.

Ms. Voghel is the co-owner of a privately held corporation in Québec, Canada. Previously, she was a member of the senior management team of Hydro-Québec, one of Canada's largest energy enterprises. She is a former chair of CGA-Canada and CGA-Québec. She is involved in academic, professional and other volunteer board and committees.