

SPEAKERS' CVs

Joint FEE and CNDCEC Public Sector Seminar January 2011

'Challenges of Accrual Accounting in the Public Sector'



Philippe Adhémar, Member of FEE/PSC

Current position:

- Member of the Board of the French Securities Commission: Autorité des Marchés Financiers (AMF)
- Chair of the World Bank multilateral audit advisory group (MAAG)
- Member of FEE Public Sector Committee
- Member of United Nations pension fund (UNJSPF) audit committee
- Conseiller maître honoraire à la Cour des comptes

Career: Member of the French Treasury (Ministère de l'Economie et des Finances) since 1967.

Financial attaché for Latin America (1971-1973) in Buenos Aires, Argentina. Financial Counsellor at the French Embassy in Brazil (1974-1976); Morocco (1979-1982). Financial Counsellor at Permanent Representation of France to the European Communities in Brussels (1982-1985). Ministre Plénipotentiaire, Financial Counsellor for the United States and Canada in Washington (1985-1993).

Conseiller Maître at Cour des Comptes, Paris, (France, Supreme audit institution) 1993-2008.



Giosuè Boldrini, Council member in charge of public entities, CNDCEC

Giosuè Boldrini is a Certified Public Accountant since 1966 and a Statutory Auditors since 1995.

Since 2008 he is Council member of the Consiglio Nazionale dei Dottori commercialisti e degli Esperti contabili (CNDCEC) in charge of public sector.

He starts the professional activity in 1966 and in 1981 he founds the "Studio commerciale Boldrini e Associati", a professional practice counting 8 partners, as well as professional staff. In his practice he works in close collaboration with the legal practice of Giovanni Boldrini and his lawyers. The overall firm comprises 18 professionals (professional accountants and lawyers) and about 20 professional staff and employees. The practice is specialized in Tax Advice and Company Law, Tax litigation, Mergers and Acquisitions, Audit, Business Advice and Debt Settlement.

Since the Nineties, further to the reform of the local public services, Giosuè Boldrini serves as an advisor specialized in the field of the local entities, particularly for matters relating to: transformation of public entities into companies limited by shares; establishment of public utilities and support for the management of local public services; privatization plans; advice to public entities or public/private ventures on taxation and company law.

He has been member of the Collegio Sindacale (Audit Committee) of important firms and entities.

He has been President of the Collegio dei Ragionieri of Rimini (local Branch of Italian CPAs).

He has been speaker at many important conferences and seminars on fiscal matters and public utilities.

He has been member of the Board of Directors of banks and listed companies.



Aldo Carosi, Italian National Audit Court

EDUCATION:

1969 Maturity Diploma Liceo Classico Mariano Buratti - Viterbo(Italy)
1974 University Degree Giurisprudenza University "La Sapienza" (Italy)

PROFESSIONAL POSITION:

Counsellor, Italian Court of Auditors

Professional assignments within the Court:

- Member of the Central Audit Department for governmental management
- Member of the Assessment group in charge of studies, research and analysis in the field of rationalization of budgetary structure and methods for the control of financial, patrimonial and economic results of the national general report, a group sitting within the Italian Parliament's Relations Service.
- 1994-2002: national coordinator of interagency investigations on management of public works by the State's administration
- March 2005-May 2009: Member of the Court of Auditors President's Council, the Court's self-government committee
- 2006 – 2007: Contact official of the Organizing Committee of the EU Hercule project, cofinanced by the European Commission OLAF: "The role of the Court of Auditors in prevention, verification and repression of communitarian frauds.

OTHER PROFESSIONAL POSITIONS:

- Member of the Ministry of Interior's observatory on finance and accounting of local governments
- Member of the committee for the compilation of the regulations for the management of public works – 1995/1996
- Member of the Scientific Committee convened in 2004 by the State General Accounting Department and Higher School of Economics and Finance to implement a continuing education program on public accounting, yearly and definitive reports, and the legal supervision of public authorities' accounting
- Former Vice-Director and member of the scientific committee of the journals Enti Pubblici (Public Authorities), Appalti, Urbanistica, Edilizia (Contracts, Building Trade, City Planning), and Giurisprudenza Agraria e dell'Ambiente (Laws for Agriculture and Environment)



Martin Dees, Member of FEE/PSC

Martin Dees is a professor of Public Auditing and Accounting at Nyenrode Business University (Breukelen, The Netherlands), and an audit expert at The Netherlands Court of Audit. He is a CPA with over 25 years of experience in the field of auditing.

He studied business economics (1978-1985) and accountancy (1985-1988) in Amsterdam (Free University). After 8 years of work at a private audit firm he moved to the Netherlands Court of Audit (NCA). 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). 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. 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'.



Viola Eulner, Member of FEE/PSC

Professional designations and education:

- Wirtschaftsprüfer [German Public Auditor], Steuerberater [German Licensed Tax Advisor], University degree in business/ economics and auditing

Relevant Work Experience:

- Professional experience as practitioner in a Big Four audit firm: performance of statutory audits of business corporations and partnerships of different sizes as well as group audits
- Since 2001 Technical Manager at the Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW), the Institute of Public Auditors in Germany
- Current areas of responsibility include the national Public Sector Committee and related working parties

Previous and current international experience as member in the EGAOB Subgroup on ISAs and as technical advisor to members from Germany in the FEE Auditing Working Party and related task forces, FEE Public Sector Committee and IPSASB.



Pär Falkman, Member of FEE/PSC

Experience:

- Member of Accounting standards Board of Swedish local Government
- Member of the Swedish Institute of Chartered accountants
- Member of the Accounting standards Board for the Swedish government
- Member of FEE public sector committee
- PhD in business administration at Göteborg business school



Daniel Faura, Member of FEE/PSC

Education

Master in Business Administration;
Law Degree;
Chartered Accountant and member of the Spanish Official Register of Auditors;
Diploma in Public Management (Public Administration School of Catalonia).

Career and Positions

Founding and Managing Partner of FAURA-CASAS, Auditors Consultors, Spanish accounting firm specialized in Public and Health Sectors;
He was working for 10 years in two Spanish Municipalities, in the position of Manager of Economic and Financial services;
Vice-president of the Chartered Accountants Institute of Catalonia;
Chairman of Public Sector Committee of the ICJCE (Spanish Institute of Chartered Accountants) (2007-2010);
Member of the FEE Public Sector Committee (2002-2010);
Vice President of ACCID (Catalan Association for Accountancy and Management);

Board member of the European Committee of BKR (International accounting firms association).

Publishing and Academic Activities

Co-author of "Manual de Auditoria del Sector Público", Spanish handbook;
He was professor of Public Audit in the Public Administration School of Catalonia and in the Spanish Ministry for Public Administrations;
Lecturer in Seminars, Forums and Meetings organized for Academic and Professional Institutions in Public Sector Audits.



Rea Georgiou, Member of FEE/PSC

On 3 November 2010 Rea Georgiou was appointed by the President of the Republic to the post of Accountant General of the Republic.

Rea Georgiou has more than 30 years of public and private sector experience. She joined the Treasury of the Republic of Cyprus in 1987 working in a variety of roles. She was Deputy Accountant General of the Republic since 1999. In that capacity she has been in charge of the Public Procurement Directorate of the Treasury and chair of the Central Committee for Variations and Changes of the government. She joined the Treasury of the Republic in 1987 working at the Internal Audit Directorate of the Treasury. In 1989 she was posted in charge of the Accounting Department of the Ministry of Health until 1997. During this period she was involved in the study for the introduction of the National Health Insurance Scheme in Cyprus preparing the cost estimates of the Public Sector on Health. From 1997 to 1999 she served as head of the Accounting and Financial Services Directorate of the Treasury.

From 2001 to 2003 she served as President of the Institute of Certified Public Accountants of Cyprus (ICPAC). She has played a significant role in the recognition of ICPAC as the competent authority of the accounting profession in Cyprus.

She is chair of the Public Sector Committee of the Institute of Certified Public Accountants of Cyprus and vice-chair of the Public Sector Committee of the Federation of European Accountants. She is member of the Management Board of the Lemythou Mitsis School and member of the Board of Archbishop Makarios C' Foundation.

Rea Georgiou qualified as a Chartered Accountant with the Institute of Chartered Accountants in England and Wales after obtaining a degree in Economics, BA (First Class Honours). She became a member of the Institute of Certified Public Accountants of Cyprus in 1986.



Luigi Giampaolino, President National Court of Auditors

President Luigi Giampaolino has been honoured with the title “Cavaliere di Gran Croce dell’ordine al merito della Repubblica”, the highest decoration of the Italian Republic.

He won a public competitive examination firstly as a civil magistrate in 1964, acting as pretore and judge of the court of the city of Paola (Cosenza), and then, in 1968 as Corte dei conti’s magistrate. Moreover, in 1969 he won the public competitive examination for the position of Deputy State Attorney General for the city of Brescia.

In 1999, President Giampaolino was appointed President of Chamber at the Corte dei conti, where he held the following functions:

- President of the Jurisdictional Chamber for the Apulia Region;
- President of the Jurisdictional Chamber for the Lombardy Region;
- Member of the United Chambers;
- Member of the 1st Central Chamber for Appeal;
- Member of the 1st Jurisdictional Chamber dealing with accounting issues;
- Member of the Office of the Prosecutor General;

- Magistrate charged with the task to audit some of the most important Italian public bodies and State owned enterprises such as the IRI (Institute for Industrial Reconstruction), the ENAV (Italian Company for Air Navigation Services), the State Mint and Printing Office Institute and the CONSIP (State owned enterprise aimed at the continuous improvement of the Public Administration activity).

Within the Public Administration, President Giampaolino held various and prestigious institutional positions:

- President of the Italian Authority for the supervision of public procurements from April 2007 till 1st July 2010, when he was appointed President of the Corte dei conti;
- Member of the Italian Authority for the supervision of public procurements from August 2004 till April 2007;
- Head of the ministerial staff of the Ministry for the productive activities from September 2002 till August 2004;
- Head of the Legislative office of the former Ministry for industry, trade and crafts (at present, Ministry for the productive activities) from November 1998 till May 2002;
- Head of the ministerial staff of the Ministry for the public works from 14 May 1996 till November of the same year;
- Head of the Legislative office of the Ministry for the public works from July 1992 till May 1994;
- Head of the Legislative office of the Ministry for foreign trade from April 1991 till July 1992;
- Head of the Legislative office of the Ministry for the coordination of the civil protection till April 1991;
- Head of the juridical and legislative coordination service of the Ministry for EU Community policies till May 1981.

He wrote many publications on the theme of the Corte dei conti's audit and jurisdictional functions, with particular reference to the issues of public officials and administrators accountability, public works, civil service, criminal law and State accounting law.



Erik Hammer, Member of FEE/PSC

Since 2001 Head of Division at the Agency for Governmental Management in the Danish Ministry of Finance. Has previously worked as Senior Advisor on Budget Regulations and Budgetary Procedures within the Ministry of Finance and before that as Budget Examiner and with Government Finance Statistics.

Responsibilities include:

- Central Government Accounting Standards and Regulations
- Central Government Payment Systems
- Advisory services on Economic Management within Central Government Agencies
- Advisory services on Performance Management within Central Government Agencies

Responsible for the implementation of Accrual Accounting (2003-2005) and Accrual Budgeting (2005-2007) in the Danish Central Government.



Philip Johnson, President of FEE

Philip was a senior partner in Deloitte LLP in the UK until his retirement on 31 May 2007, where he specialised in providing advisory and assurance services to a number of significant audit clients. Philip was also a member of the Deloitte team which investigated the failure of Banco Ambrosiano in Italy and in 1991, he was based in Abu Dhabi where he led the Deloitte team investigating the collapse of BCCI.

Philip was the Head of Quality and Risk Management for the UK Audit Practice of Deloitte from 2002 to 2007 where he was responsible for all matters relating to quality, risk management and regulation. He was a member of the Deloitte 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 has been a Vice-President of FEE since 2006, responsible for all matters relating to auditing, a Member of the Board of Yorkshire Building Society and Chairman 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 also acts as special advisor to the board of the UK law firm, Addleshaw Goddard.



Martin Koehler, Administrator in DG Budget - Budget Execution - Accounting Unit, European Commission

Academic background:

- Degree in business economics (Humboldt University, Berlin)
- Ph. D. in Economics (Dr rer pol)

Professional career:

Started professional career in PricewaterhouseCoopers; worked both on statutory audits and also as an advisor at the firms' IFRS desk. Primary area of expertise was retail and financial services sector.

Moved to Volkswagen AG in 2005; worked in the department responsible for developing the accounting principles and policies of the Group and also responsible for the Group's financial reporting. Primary area of expertise was financial instruments accounting and investor relations.

Since 2008 an administrator in the accounting unit of the European Commission with responsibility for maintaining the EU's accounting framework (IPSAS based), as well as the preparation of the Commission's financial reporting/financial statements.

Domenico Mastroianni, Head General Inspector of Finance General Office of RGS (General Accounting Office)



Education:

- BSc in Business and Economics, University of Naples, Italy

Qualifications:

- Certified Public Accountant (CPA) “La Sapienza” University, Rome
- Entered in the Register of Auditors – Ministerial Decree (Ministry of Justice) 12.4.1995 (gazette 21 april 1995, n. 31 bis-4[^] special series)

Experience:

Since Jan. 2009 – Head Inspectorate General for Finance at the State General Accounting Department (Rome)

Since Jan. 1989 – Managerial post, State General Accounting Department (Rome)

Since Nov. 1976 – Senior functionary, Ministry of Economy and Finance, State General Accounting Department (Rome)

Work Experience:

Activity in: Control and accounting Public Authorities; legal accounts auditing; pre-legislative under the province of the Inspectorate General for Finance

Positions held (representing Ministry of Economy and Finance)

- Chairman of Statutory Auditors, Bologna Guglielmo Marconi Airport – S.p.A.
- Statutory Auditor, Istituto di Servizi per il Mercato Agricolo Alimentari – ISMEA
- Statutory Auditor, “La Sapienza” University, Rome
- Member Committee for accounting standards of the public administrations – Ministry of Economy and Finance

Caroline Mawhood, Chair of FEE/PSC



Caroline has been a prominent figure in accountancy and auditing for over 20 years as Assistant Auditor General and Board member of the UK’s National Audit Office for 12 years and as President of the Chartered Institute of Public Finance and Accountancy in 2008-09. Her experience has encompassed auditing major government departments including Her Majesty’s Treasury and Revenue and Customs and specialising in European Union financial management.

She has chaired the Public Sector Committee of the Federation of European Accountants since 2002. She is now a Non Executive Director on the Audit Committees of the UK Department of Energy and Climate Change, the UK Debt Management Office and the Corporation of the City of London. As the Treasurer and trustee of a major cancer research charity she chairs its Finance and Investment Committees.



Thomas Müller-Marqués Berger, Member of IPSASB and FEE/PSC

Thomas Müller-Marqués Berger, born in 1967, graduated as a Diplom-Kaufmann at the University of Mannheim in 1993, before he passed the tax advisor exam in 1997. In 1999 he passed the exam for the German Wirtschaftsprüfer (certified public accountant). 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. He also serves as director of Public Services in the region of Southwest Germany. Since 2009, he is the Global Head of International Public Sector Accounting Standards within Ernst & Young.

Thomas has many years of experience in auditing and advising of public and municipal companies, non-profit organizations (clubs, associations and foundations) as well as globally and nationally acting industrial businesses. He is experienced in the audit of annual and consolidated financial statements of public and private enterprises according to German Commercial Code (HGB) and IFRS, the conversion of financial statements to international financial reporting standards (IFRS) and the change from cash-based accounting to accrual accounting as well as the change from national accounting standards to international standards.

Since 2003 he has been member of the Public Sector Committee of FEE (Federation of European Accountants) and of the German Public Sector Committee in the Institute of Chartered Accountants in Germany (IDW). He was also a member of the IFAC (International Federation of Accountants) Public Sector Steering Committee on Social Policy Obligations in 2003/2004. He became a member of the IFAC 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). In 2009 he has been appointed as external IPSAS' expert for the "DAS Think Tank" of the European Court of Auditors.

He has written extensively on the subject of national and international public sector accounting in German corporate Governance. In 2009 he published the book "IPSAS Explained – a Summary of International Public Sector Accounting Standards" with Wiley & sons.

Luciana Patrizi, General Director supporting the General Inspectorate for Public Accounting and Finance - General Accounting Office, Ministry of Finance

Key qualifications:

- 25 years experience in the State Treasury sector, with duties concerning State Treasury transactions, issue of government securities, State sector consolidated account, management of public debts and State Shareholding, privatisations.
- Member of the board of directors in State-controlled Companies.

Professional Experience Record:

Date from - Date to	Location	Company	Position	Description
2005 to 2009	Rome, Italy	Ministry of Economy and Finance (MEF) – State General Accounting Department	Head of unit	Forecast and monitoring of public finance objectives in programming documents; annual and monthly estimates of cash flows in the State and public sector., to monitor the cash execution of State budget and the evolution of the State treasury; National accounts (ESA95)
2003 - 2005	Rome, Italy	Ministry of Economy and Finance (MEF) – State General Accounting Department	Head of unit	Finance Inspection Service with duties concerning local authorities (Internal Stability Pact and Stability and Growth Pact, expenditure analysis, labour cost).
1998 - 2003	Rome, Italy	Ministry of Economy and Finance (MEF) – Department of the Treasury	Head of unit	Management of State shareholding controlled by the Treasury; divestment of State shareholding; transformation of public bodies and State-owned companies into joint-stock companies. EU provisions and State aids. General government borrowing and public debt according to ESA 95.
1991 - 1998	Rome, Italy	Ministry of Economy and Finance (MEF) – Department of the Treasury	Head of unit	Forecast of State sector cash requirement; monitoring of Treasury account liquidity in the Bank of Italy; issue of Treasury bills
1984 - 1991	Rome, Italy	Ministry of Economy and Finance (MEF) – Department of the Treasury	Officer	Forecast of State sector cash requirement; monitoring of Treasury account liquidity in the Bank of Italy; issue of Treasury bills; public debt; State Treasury transactions.

Other Relevant Information:

- Member of working group for the standardization, the harmonization and the improvements of data quality of public accounts.
- Member of permanent working group among ISTAT – MEF – BANK OF ITALY for the EDP notification to Eurostat.
- Member of working group for the modernization of the Italy's State Treasury.
- Member of the commission for the evaluation of public finance.
- Member of working group, in the Italian Ministry of Economy and Finance, for the construction of the cash and debt management forecast system.
- From 1994 is member of commission for the debt strategy and management.
- Component Leader in the Twinning Project Italy - Bulgaria” - Building up integrated State Treasury in the Ministry of Finance - Phare Programme: BG/2004/IB/FI/09
- Component Leader in the Twinning Project Italy – Turkey “Capacity building for the compilation of accounting data in all institutions and agencies within general government sector in the context of e-government” – Component Drafting of consolidated statements and Component Training.



Stefano Pozzoli, Member of FEE Public Sector Committee (PSC)

Stefano Pozzoli is a full professor of Financial Accounting at the University of Naples Parthenope. He was a Public Member of International Public Sector Accounting Standards Board till December 2009. He is the Chair of the Public Sector Committee of the Consiglio Nazionale dei Dottori Commercialisti ed Esperti Contabili, the Italian Chartered Accounting Institute. Prof. Pozzoli is also a member of the Osservatorio per la Finanza e la Contabilità degli Enti Locali, the Italian Local Governments Accounting Standards Board.



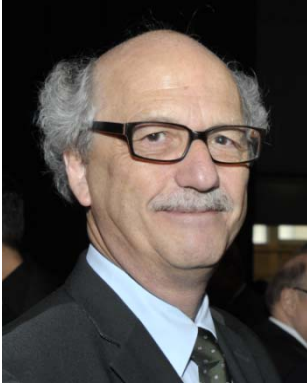
Claudio Siciliotti, President of CNDCEC

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.



Paul Sommer, Member of FEE/PSC

Studies and Degrees:

1967-1992 Studies of Economics and Management at the University of Berne (Switzerland)
1972 lic.rer.pol, University of Berne
1973 mag.oec, University of Berne
1978 Dr.rer.pol., University of Berne
1978 Wirtschaftsprüferdiplom (Certified public accountant)

Employment:

1.3.1987 to 30.11.2010	Chief Audit Executive of the Audit Office, Canton of Berne
1.7.1979 to 28.2.1987	Scientific adviser in the Secretariat of the Swiss Federal Banking Commission, deputy of the Director of Auditing from 1.1.86: Director of Auditing
1.7. 1972 to 30.6.1979	Auditor with Fides Audit (today: PKMG), Berne, at the end: CPA and authorized officer

Membership in professional organizations (accounting)

Swiss Institute of Certified Accountants and Tax Consultants (Treuhänder-Kammer)

1996 - 2007	Member of the board since
1991 - 2001	Member of the Commission for international standards
1994 - 1998	Member of the Commission for professional education

FEE (Fédération des Experts comptables Européens)

since 1993	Member of the Public Sector Committee (PSC)
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Swiss Institute of Internal Auditing (Schweizerischer Verband für Interne Revision, SVIR)

since 1993	Member of the board
1995 - 1996	Vice-president
1996 - 2000	President
1989 - 1994	Chair of the group "Experience in Public Administration"

The Institute of Internal Auditors

2000 - 2002	European West District Director
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Publications and Lecturing

Swiss Manual of Auditing 1998: Author of the 9 "Auditing in Public Administration" (100 pages)

Several publications in the professional journal "Der Schweizer Treuhänder"

Lecturer in Seminars, Forums for Academic and Professional Institutions



John Stanford, Deputy Technical Director of IPSASB

John Stanford has been on the IPSASB staff since April 2005 on secondment from Chartered Institute of Public Finance & Accountancy (CIPFA). He was appointed *Deputy Director* in July 2008.

John is currently the project coordinator for the IPSASB's Conceptual Framework project, the IPSASB's main strategic priority in 2010-2012. John also led the IPSASB's program to achieve convergence with IFRS and oversees ongoing efforts to maintain alignment with IFRS. He is also the staff lead for the project on the long-term sustainability of public finances.

John was Assistant Director: Technical and International with CIPFA from January 2000 until March 2005. In this role he had oversight of financial reporting requirements for UK local government. During this period he was technical adviser to the UK member of IPSASB and to the Chair of the Public Sector Committee of FEE. John has been a member of the UK Accounting Standards Board's Committee on Accounting for Public-benefit Entities since December 2002.

Previously he worked on technical accounting issues for the Audit Commission in England. He has also worked for the Audit Office of New South Wales in Australia. John has a postgraduate degree in United States' electoral politics.



Adriana Tiron Tudor, Member of FEE/PSC

Adriana Tiron Tudor is professor PhD at Babes Bolyai University, Cluj Napoca, Romania, Faculty of Economics and Business Administration, Accounting and Audit Department.

She has about 18 years experience in accounting, financial audit, internal audit and control, and she has successfully managed over 15 national and international, research and training projects.

Academic activity:

- author of several articles published in international journals and proceedings of international conferences about accounting, financial reporting and internal auditing and control in public and private sector;
- member of European Accounting Association and of NISPACee, (Network of Institutes and Schools of Public Administration in Central and Eastern Europe);
- PhD coordinator since 2009;
- member of UBB doctoral school;
- member of scientific committee at 6 journals;
- member of scientific committee or chair session at International conferences.

Professional activity:

- member FEE Public Sector Committee;
- qualified as public accountant (CECCAR member) since 1995, Independent External Censor since 1997, Financial Auditor since 2000, national certified trainer in Public sector accounting and financial management;

- member of Superior Council of CECCAR (The Body of Expert and Licensed Accountants of Romania), vice-president of CECCAR Cluj Subsidiary;
- consultant in Budget & Public Management (Accounting & Internal Audit) Local Government Assistance Program for Romania, (Research Triangle Institut, subcontractor USAID, 2000-2003);
- chief of Internal Audit Department, Babes Boyai University, Cluj, Romania (2004-2006);
- as a member of the “European Internal Financial Control Assessor” job-role committee of the European Certification and Qualification Association she was a Keynote speaker at 4th Conference on Internal Auditing in the Central European Region, September 10-11-12, 2009, Bucharest – Romania.

Peter Wundsam, Member of FEE/PSC



Dr. Peter Wundsam is Partner of the Audit Group of Moore Stephens Austria. He was born in 1966 and joined Moore Stephens in 1996.

As a Master of Business Administration, Certified Public Accountant and Tax Advisor Peter is responsible for the Public Sector Group in Austria. He is involved in various EC - grant audits in different programs. Within Austria he coordinates audits of many Public Sector Bodies like universities, the Austrian National Bank and others.

He is chairman of the Austrian working group for Public Sector Accounting within the Institute of Chartered Accountants and delegate to the FEE Public Sector Group.

He is responsible for special audits dealing with government aids, due diligence, outsourcing and trusts as well as audits of NPOs concerning the compliance with Austrian Standards for charity accountability.

His work includes the provision of consulting services for non profit organisations, implementing management information systems, internal reviews, and the organisation of accounting for non profit organisations, trusts, foundations and universities.

Vladimir Zelenka, Member of FEE/PSC



Education:

University of Economics, Prague, Faculty of National Economy (1985),
Ph.D. in Accounting and Financial Management, University of Economics,
Prague (2004)

Academic Activity:

University of Economics, Prague, Faculty of Finance and Accounting, Dept. of Financial Accounting and Auditing (since 1985). Since 2006 Associate professor in Accounting and Financial Management. Responsible for courses Consolidated Financial Statements, Advanced Accounting and Bank Accounting and Accounting for Financial Instruments.

Professional Activity:

Referee in methodology of Consolidated financial statements at Investiční a Poštovní banka, a. s., Department of Methodology of Accounting (1992-1994)
Auditor (since 1994)

Membership:

European Accounting Association (1994)
Chamber of Auditors, Czech Republic (CACR) (1994)
American Accounting Association (1995)
Member of the Board of the Chamber of Auditors CR (2007)
Chairman of Public Sector Committee of the CACR (2007)
Member of FEE/PSC (2008)

Publications:

Measurement of Assets and Liabilities in Financial Accounting.
ManagementPress. (2 editions: 1994, 1997 (co-author with Fires, B.).
Goodwill. Ekopress. 2006 (monograph on goodwill reporting).
More than 70 articles and papers issued in journals on accounting and presented in conferences.