



Federation of European Accountants  
Fédération des Experts comptables Européens

# FEE PUBLIC SECTOR ROUNDTABLE

## GOING FOR GOVERNANCE: EU STANDARD-SETTING FOR PUBLIC SECTOR ACCOUNTING

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Wednesday 22 January 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.



**Jón Blöndal**

**Head of Budgeting and Public Expenditure, OECD**

Jón Blöndal is Head of Budgeting and Public Expenditures, Organization for Economic Co-operation and Development (OECD). In this role, he leads the OECD's analytical work in the area of budget formulation, budget approval and budget implementation. He is responsible for the development of international best practices in this field, national reviews of budgeting systems and the maintenance of comprehensive databases on budget institutions, practices and procedures.

He is responsible for the OECD's Working Party of Senior Budget Officials, which brings together the budget directors from OECD countries, and its ten subsidiary committees.

Jón Blöndal is Editor-in-Chief of the quarterly OECD Journal on Budgeting.

He is a member (observer) of the International Public Sector Accounting Standards Board (IPSASB) and co-chair of the Governance Review Group for IPSASB.

In 2013, Mr. Blöndal was awarded the S. Kenneth Howard Award for Lifetime Achievement by the American Society for Public Administration and the Association for Budgeting and Financial Management.

Prior to joining the OECD in 1995, he served in a number of positions in the Icelandic Ministry of Finance and the Office of the Prime Minister. He is a graduate of The George Washington University, Washington, D.C.

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**Olivier Boutellis-Taft**

**Chief Executive,  
Federation of European Accountants**

Olivier Boutellis-Taft is Chief Executive of FEE since October 2006. He is also a member of the Governing Board of the European Policy Centre.

In 1996, Olivier joined PricewaterhouseCoopers Tax and Legal Services in Luxembourg and moved to Brussels in 1998 to contribute to the global e-business team of the firm. The same year he received the "PwC Global Innovation Award" for his work on an e-business audit methodology. In 2000, he was appointed to the Board of Directors of the Belgian firm and became a member of the Belgian Institut des Experts-Comptables et des Conseils Fiscaux (Institute of Certified Accountants and Tax Counsels).

From 2004 to 2007 he chaired a seminar on European affairs and business strategy in Toulouse Business School. Olivier was invited to join the Governing Board of this leading multi-constituency Brussels-based European Affairs think-tank in 2004.



**Eugenio Caperchione**

**Professor at the University of Modena and Reggio Emilia,  
Board member and Chair of the Comparative International  
Governmental Accounting Research Network (CIGAR)**

Eugenio Caperchione, Ph.D., teaches Public Management at the University of Modena and Reggio Emilia, Italy, Dept. of Economics "Marco Biagi".

His main research area is public sector accounting, and he privileges the comparative approach. He has published extensively on this subject, and has taken intensively in the work of CIGAR (Comparative International Governmental Accounting Research), where he serves as the Chairman of the Board since 2009.

He is a member of the Editorial Advisory Board of Public Money & Management, and a member of the Editorial Board of Revista de Contabilidad-Spanish Accounting Review.

He has been a visiting professor in the University of Klagenfurt, 2000; in the IEA Poitiers, 2007; in Kristianstad University, 2012; in Universidad Católica Sedes Sapientiae Lima, 2013.

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**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 and CFO 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.

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**Soukeyna Kane**

**Financial Manager for Europe and Central Asia Region, World Bank**

Soukeyna Kane is the Manager of the Financial Management team in World Bank's Europe and Central Asia regional department.

Previously, she was a senior member of the Financial Management teams of the Middle East and North Africa, Operation Policies and Countries Network, as well as the Africa regional departments.

Ms. Kane provides advice and assistance to ECA management team and to borrowers in areas such as: (i) Developing borrower capacity in financial management, linked to increased use of country systems for delivering Bank resources; (ii) Strengthening countries' capacity in the area of corporate financial reporting and auditing, (iii) assessing financial management arrangements at the national, sub-national, sector and project level in client countries.

Prior to working at the Bank, Ms Kane was the Principal Internal Auditor at the African Development Bank. Her extensive experience in the private sector includes the position of Administrative and Financial Director in AGS, a major insurance company in Senegal, as well as manager and senior auditor with ERA Audit et Expertise, AEG Paris and Ernst & Young.

Ms Kane is a Certified Public Accountant and holds a Master in Accounting and Finance from the Institut Commercial Supérieur in Paris.



**André Killesse**

**Senior audit partner,  
Chairman of BDO Belgium  
and 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 has chaired the QMA (Qualification and Market Access) working party since 2007. He also serves on other different FEE working parties.

At international level, André Killesse serves on the IAESB (International Accounting Education Standards Board) CAG (Consultative Advisory Group) and 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. He received a national award in the Order of the Crown and is also a wine fan and is a member of the famous “Chevalerie du tastevin” in Burgundy.



**Alexandre Makaronidis**

**Head of Unit, Quality Management and Government Accounting,  
DG Eurostat, European Commission**

Alexandre Makaronidis is head of TF EPSAS, European Public Sector Accounting Standards, DG Eurostat at the European Commission. TF 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 and IFAC Public Sector Steering Committee**

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 Committee of FEE (European Federation of Chartered Accountants). He also 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).



**Michel Prada**

**Chairman of the OECD Public Sector Accruals Symposium**

Michel Prada is President of the Public Sector Accounting Standards Council (CNOCP) at the French Ministry of Economy and Finances since 2009. He is also Chairman of the Board of Trustees, International Financial Reporting Standards Foundation (IFRS) since 2012 and Honorary Inspecteur Général des Finances.

Between 1996 and 2011, Michel Prada was Chairman of the Executive Committee, then Chairman of the Technical Committee at the International Organization of Securities Commissions (IOSC). In 2009 he became Chairman of the Board of Trustees, International Valuation Standards Council (IVSC).

Previous roles and positions of Michel Prada include Director of Public Accounting, Budget Director, Chairman of the Crédit d'Équipement des Petites et Moyennes Entreprises (credit institution for small and medium-sized businesses), Chairman of the Commission des Opérations de Bourse and Chairman of the Autorité des Marchés Financiers.

Having studied at the Institut d'Études Politiques in Bordeaux and at the Ecole Nationale d'Administration, he has a Degree in law.