



Federation of European Accountants
Fédération des Experts comptables Européens

FEE PUBLIC SECTOR ROUNDTABLE

Shaping European public sector accounting:
A conceptual framework - an imperative?

Thursday 17 July 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.



Berit Adam

**Professor,
Berlin School of Economics and Law**

Berit Adam is a full time professor since 2008 at the Berlin School of Economics and Law. After her graduation from the University of Hamburg, she worked at the University of Speyer where she acquired her PhD in 2003 concerning the subject of "International Public Sector Accounting Standards (IPSAS) and their applicability in Germany". Until 2008, she worked as a freelance consultant on the reform from cameralistic to accrual accounting, especially in German local governments. Her research interests are budgeting and accounting reforms on central and local government level as well as international public sector accounting.



Olivier Boutellis-Taft

**Chief Executive,
Federation of European Accountants**

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

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

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



Peter Clark

**Technical Director,
International Accounting Standards Board**

Peter Clark is a Technical Director at the International Accounting Standards Board (IASB). He joined the IASB's predecessor, the International Accounting Standards Committee (IASC), as a senior project manager in 1994. In that role, he managed several IASB and IASC projects, including Insurance Contracts, First-time Adoption of International Financial Reporting Standards (IFRSs), Employee Benefits and Income Taxes. He now has particular responsibility for the IASB's project to enhance its conceptual framework.

After qualifying as a Chartered Accountant with Peat, Marwick, Mitchell & Co. in London, he spent four years in Luxembourg, initially with Fiduciaire Générale du Luxembourg and then with KPMG. He returned to London in 1989 as a Senior Technical Manager at Clark Whitehill, where he was responsible for monitoring developments in accounting, auditing and company law.



Alan Edwards

**Strategy and Development Director,
CIPFA**

Alan Edwards is Strategy and Development Director at 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.



André Killesse

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

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

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

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

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



Manfred Kraff

**Deputy Director-General of DG Budget and Accounting Officer of the
European Commission**

Manfred Kraff graduated in "Public Administration" and "Economic Sciences" and completed his PhD in Economics at the University of Freiburg. His professional career started in 1981 as an official of the German administration.

From 1983 to 1988 Dr Kraff was an official of the European Commission and worked in particular as an Assistant to the Director of the Directorate "Employment" in DG "Employment, Industrial Relations and Social Affairs".

He began to work in 1988 at the European Court of Auditors initially as an Assistant and later as a Principal Administrator in a variety of domains. From 1990 to 1994 he held the position of the second Attaché in the Cabinet of Prof. Friedmann, German Member of the European Court of Auditors. In 2003 he was nominated Head of the Division "Coordination of the Statement of Assurance (DAS)", and in 2008 he took over the position as Director of the Directorate "Audit and Audit Supervision - Financial and Compliance audit". Since 2012, Dr Kraff has come back to the European Commission as Deputy Director-General of DG Budget and as Accounting Officer of the Commission. In addition, from 2007 to 2012, he was a member of the sub-committee on Compliance Audit of the International Organisation of Supreme Audit Institutions and, since 2013, an observer in the International Public Sector Accounting Standards Board (IPSASB). Besides his professional career, Dr Kraff has been a lecturer at the University of Trier and author of several publications in the domains of public finance and audit.



Alexandre Makaronidis

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

Alexandre Makaronidis is Head of the Task Force EPSAS, European Public Sector Accounting Standards, at DG Eurostat. The Task Force EPSAS is a recently 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.



Maggie McGhee

**Director General,
National Audit Office**

Maggie McGhee is the Director General responsible for Financial Audit at the UK National Audit Office (NAO). The NAO undertakes around 440 financial statement audits each year, varying in size from large government departments such as the Ministry of Defence to small incorporated trading subsidiaries of government-owned charities. In her role, she has operational responsibility for designing and implementing audit methodologies and the quality assurance frameworks across the NAO.

Maggie McGhee's career has encompassed responsibilities for client audits and central roles in a technical capacity. Her previous technical roles required her to oversee the implementation of International Standards on Auditing (UK and Ireland) and to advise and monitor the acceleration of the accounts production processes under HM Treasury Faster Closing Agenda.



Fabrizio Mocavini

**Head of Unit for studies of accounting standards,
Ministry of Economy and Finances, Italy,
IPSASB technical advisor**

Fabrizio Mocavini has been working for the State General Accounting Department (MEF-SGAD) at the Italian Ministry of Economy and Finance for 28 years. Currently he works as Head of Unit in the Research Division of the MEF-SDAG and carries out researches into the matters of performance measurement, public internal financial control and accounting standards. He has also been involved in the latest Italian budgeting and public accounting reforms.

Among his duties he is also responsible for relations with other countries and with international Institutions and bodies. In particular, over the last 15 years, he participated as representative of the Italian Ministry of Economy and Finances in several international meetings (OECD and EU).

Furthermore, in 2009, he has been nominated Technical Advisor of the IPSASB (International Public Sector Accounting Standards Board). In this context, he had the opportunity to take part to several IPSAS projects, the most important one being the Conceptual Framework for GPRSs. He is also part of the Italian team responsible for the EPSAS implementation studies.



Thomas Müller-Marqués Berger

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

Thomas Müller-Marqués Berger graduated as a Diplom-Kaufmann at the University of Mannheim in 1993 before he passed the tax advisor exam in 1997 and the exam for the German certified public accountant in 1999. He started working in 1993 and since 2003 as partner at Ernst & Young. In 2004 he became director of the Ernst & Young Center of Competence for Governmental Accounting in Germany.

Since 2009, he is the Global Head of International Public Sector Accounting and since 2012 Assurance Leader Government and Public Sector for EMEIA (Europe, Middle East, India and Africa) within EY, formerly 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 (Federation of European Accountants), now called Public Sector Group. He also became a member of the IPSAS Board in January 2009 for which he was nominated by the Institute of Chartered Accountants in Germany (IDW) and the Chamber of Chartered Accountants (Wirtschaftsprüferkammer).



John Stanford

Deputy Technical Director, IPSASB

John Stanford has been with the International Public Sector Accounting Standards Board (IPSASB) since April 2005, initially on secondment from CIPFA. He was appointed Deputy Director of IPSASB in July 2008.

He is currently the project coordinator for the IPSASB's Conceptual Framework project, the IPSASB's main strategic priority in 2012-2014.

From January 2000 until March 2005, John Stanford was Assistant Director(Technical and International) at CIPFA. 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 Stanford has been a member of the UK Financial Reporting Council's Committee on Accounting for Public-benefit Entities since December 2002.

Previously, he has worked for the UK Audit Commission and the Audit Office of New South Wales. John has a postgraduate degree in the electoral politics of the United States.