

# **VERSTEHEN Workshop 2002 – “Single Audit in Europe?”**

## **Curriculum Vitae**

**Bengt ANDERSON**

**Director National Financial Management Authority, Sweden**

I have been employed by the Swedish National Financial Management Authority (ESV) since 1999 as a Director and Head of the Performance and Financial Management Department. The ESV is a central administrative agency, responsible for financial management in the central government sector. My department is responsible for methods development, for issuing rules and standards, and for providing advisory services and support in the fields of performance and financial management. The department is also responsible for export of services in public administration.

Before I came to the ESV I worked as Director of Finance at Statistics Sweden (SCB) for ten years and prior to that I worked at the Swedish National Audit Office (RRV) for ten years, firstly as an analyst in the forecast department where my duties were in the fields of accounting and systems. During my last five years at the RRV, I was an audit director and Head of the Planning and Finance Division.

**Ian BALL**

**Chief Executive International Federation of Accountants**

Ian Ball is Chief Executive of the International Federation of Accountants (IFAC). He has held that role since March 2002. IFAC is the worldwide organization for the accountancy profession. Its mission is to develop and enhance the profession to enable it to provide services of consistently high quality in the public interest.

Prior to taking up this position, Ian was Principal of Public Sector Performance (NZ) Ltd. and Professor of Accounting and Public Policy at Victoria University of Wellington. He was also a member of the New Zealand Accounting Standards Review Board, and is currently a member of the International Accounting Standards Board Standards Advisory Council.

Ian's background is in accounting and public management, where he has worked as an academic, consultant, policy-maker and practitioner. In his previous role as a Principal of PSP, Ian was responsible for a wide range of consulting assignments in local government, government departments and statutory authorities in New Zealand and for overseas governments and international institutions. Until December 1994 he was Central Financial Controller in the New Zealand Treasury, responsible to the Secretary for the financial management system of the New Zealand Government, and for the production of its financial statements. While at the Treasury he had primary responsibility for the design and implementation of New Zealand's financial management reforms which included the introduction of accrual accounting and budgeting to government. As Chairman of the Public Sector Committee of the International Federation of Accountants from 1995 to 2000, he had a key role in developing international standards for public sector financial reporting.

Prior to joining the Treasury in 1987, Ian was an academic in the University of Tasmania, Australia, and Victoria University of Wellington, New Zealand. Ian is a Fellow of the Institute of Chartered Accountants of New Zealand and of CPA Australia, and has a PhD in local government finance and administration from the University of Birmingham, England.

### **Jean-François BERNICOT**

#### **Membre de la Cour des comptes européenne**

Né à Paris (France) en 1948, marié, deux enfants.

Ingénieur de l'École navale, diplômé de l'École d'administration des affaires maritimes, France, et de la *Harvard's John F. Kennedy school of Government*, Boston, Etats-Unis.

De 1968 à 1986, il a exercé des fonctions au ministère de la Défense, au ministère des Transports et de la Mer ainsi qu'à la Mission interministérielle de la mer. Nommé en 1987 auditeur à la Cour des comptes française puis promu conseiller référendaire, il a été chargé du contrôle des ministères de l'Éducation et de la Recherche ainsi que des ministères des Affaires Étrangères et de la Coopération. Dans le cadre de ses fonctions à la Cour des comptes française, il a participé de 1987 à 1995 aux contrôles externes des comptes de l'Organisation des Nations Unies ainsi que de l'Organisation météorologique mondiale. De 1988 à 1995, il a été membre des comités INTOSAI et EUROSAI ; de 1990 à 1995, rapporteur devant la Cour de discipline budgétaire et financière ; de 1993 à 1996, chargé de mission auprès du Premier Président de la Cour des comptes française pour créer le service des affaires internationales et européennes, puis délégué dans les fonctions de secrétaire général adjoint de la Cour .

Parallèlement à ses fonctions à la Cour des comptes, il a été membre de la Chambre nationale de discipline des commissaires aux comptes dans le secteur privé et représenté l'Ordre des experts comptables français au sein du comité du secteur public de la Fédération internationale des experts comptables (IFAC). Il enseigne les finances publiques communautaires en 3e cycle de l'université de Paris I et il est maître de conférences à l'ENA (Ecole Nationale d'Administration).

Membre de la Cour des comptes européenne, du 1er janvier 1996 jusqu'au 8 mars 2000, Jean-François BERNICOT a été chargé de l'audit du secteur des ressources propres et des remboursements aux États membres. Il est alors chargé de créer un nouveau secteur d'audit dans le domaine du "Développement rural, pêche et mer".

Depuis janvier 2002 il est doyen du groupe d'audit "Politiques agricoles" plus particulièrement chargé de la politique des marchés de produits animaux et végétaux et du développement rural, de la pêche et de la mer.

### **Sr. Paulo CASACA**

#### **Member of the European Parliament**

Born on 2 July 1957, Lisboa

Partido Socialista - Portugal

Graduate in economics (1980); master's degree in economics (1987). Teaching assistant at the University of the Azores (1980-1987 and 1990-1991); teaching assistant at the Lisbon Institute of Accountancy and Administration (1987-1990); visiting professor at the Technical University of Lisbon, teaching the common agricultural policy postgraduate syllabus module (1995-1996). Coordinator of the Research Unit of the PS/Azores branch (1991) and at national level (1993-1995).

Member of the Azores Regional Assembly (1991-1992). Member of the Assembly of the Republic (1992-1994). Economic adviser to the PS parliamentary party (1989-1990, 1992, 1994-1995). Head of the private office of the Minister for Planning and Territorial Administration (1995-1996). Specialist adviser to the Portuguese Permanent Representation to the European Union (1996-1999). Regular contributor to the regional and national press on economic and political subjects. Author of many books and shorter publications.

Posts in the Parliament:

Group of the Party of European Socialists, Member

Committee on Budgetary Control, Vice-Chairman

Committee on Budgets, Substitute

Delegation to the EU-Slovenia Joint Parliamentary Committee, Substitute

Delegation for relations with Switzerland, Iceland and Norway, Member

### **Vítor Manuel da SILVA CALDEIRA**

#### **Membre de la Cour des comptes européenne**

Né à Campo Maior, Portugal, en 1960. Marié, deux enfants.

Diplôme en droit, *Universidade Clássica*, Lisbonne, Portugal. Diplôme post-universitaire d'études européennes, Institut européen de la faculté de droit, *Universidade Clássica*, Lisbonne, Portugal. Chargé d'enseignement de sciences politiques à la Faculté de droit de l'Université de Lisbonne de 1983 à 1984.

Inspecteur des finances au ministère des finances portugais (Inspection générale des finances) de 1984 à 1989, inspecteur des finances avec rang de directeur de 1989 à 1995 et inspecteur général adjoint des finances de 1995 à février 2000. Depuis 1995, responsable de la coordination des contrôles de la Communauté européenne ainsi que du système de contrôle interne de l'administration des finances de l'État portugais, ce qui inclut les fonctions suivantes: détermination des mesures à prendre par l'Inspection générale des finances dans le domaine du contrôle financier des ressources propres communautaires, de la section "Garantie" du FEOGA, des Fonds structurels et du Fonds de cohésion. Président de la commission interministérielle de coordination et de contrôle du système de financement de la section "Garantie" du FEOGA, représentant de l'Inspection générale des finances auprès du groupe interservices des affaires communautaires du ministère des finances et Membre de la délégation portugaise au comité consultatif de coordination de lutte contre la fraude (COCOLAF) auprès de la Commission européenne. Participation aux travaux du groupe des représentants personnels des ministres des finances sur la bonne gestion financière (SEM 2000) ainsi qu'aux groupes de travail *ad hoc* du Conseil dans le cadre de la protection des intérêts financiers des Communautés et de la lutte contre la fraude.

Consultant de l'OCDE dans le cadre de l'initiative SIGMA (*Support for Improvement in Governance and Management in Central and Eastern European Countries*): missions spécifiques auprès des ministères des finances de la République tchèque (1997), de la Pologne (1998) et de l'Estonie (1999).

Membre de la Cour des comptes européenne depuis mars 2000 et, jusqu'à la fin de 2001, responsable de l'audit des domaines bancaires, du secteur de la Communauté européenne du charbon et de l'acier (CECA), des Écoles européennes, des organismes décentralisés et de l'Agence d'approvisionnement d'Euratom. Depuis janvier 2002, Membre responsable du secteur chargé de la déclaration d'assurance de la Cour concernant la fiabilité des comptes de l'UE ainsi que la légalité et la régularité des opérations sous-jacentes. Membre également du groupe CEAD de la Cour.

## **Stéphanie FLIZOT**

**Directrice de l'Institut de préparation à l'administration générale (I.P.A.G),  
Université de Paris X – Nanterre**

Maître de conférences, elle enseigne les finances publiques à l'UFR de sciences juridiques de Paris X et à l'IPAG. Membre du Conseil d'administration de la Société française de finances publiques (S.F.F.P.). Lauréate 2000 du prix de la Cour des comptes française pour sa thèse consacrée aux rapports entre les institutions supérieures de contrôle des finances publiques et les pouvoirs publics en Europe, elle publie dans des revues juridiques françaises et étrangères.

## **Brian GRAY**

**Director, DG REGIO**

1973 – 1978	International auditing firm in London and Zambia
1978 – 1991	European Court of Auditors
1992 – 1999	European Commission, responsible for clearance of the accounts of EAGGF Guarantee
1993	Fellow of the Institute of Chartered Accountants of England and Wales
From 1999	Director in DG REGIO (Directorate Financial management, legal matters, monitoring, informatics and human resources)
November 2002	Nominated Deputy Director General of DG Budget

## **Noel HEPWORTH**

**Chairman of Public Sector Committee, European Accountants Federation (FEE)**

Noel Hepworth is the Chairman of the Public Sector Committee of the Fédération des Experts Comptables Européens (FEE). He was an original member of the Public Sector Committee of the International Federation of Accountants and until recently was heavily involved in the process of developing international public sector accounting and audit standards. He is a qualified accountant and has been the Chief Executive of one of the UK accountancy bodies.

## **Karin HOCHHAUS**

### **Principal Administrator, EU-Department, Financial Control Division Federal Ministry of Finance, Berlin**

Date of birth: 15 Oktober 1958  
Nationality: German  
Education: First and Second State Examination in Law (University of Gießen)  
Years with the firm: Since Mai 1998 Federal Ministry of Finance  
Key qualifications: Expert in all issues relating to the judicial system and EU-Law  
Spec. East. Europ. Exp.: Short term expert - twinning project financial control with Slovenian Finance Ministry (years 2000 - 2002)

Professional Experience Record:

1987 - 1993 Bonn Federal Ministry for Nutrition, Agriculture and Forestry  
a) Division für Mediterranean Countries, EU-accession  
b) Division für Veterenary and Phythosanitary Law  
c) German Embassy Rome - FAO - Relations  
d) Division für cereals, oil seed a.o.

1993 - 1996 Rome Federal Ministry of Foreign Affairs  
Agriculture Affairs

1996 - 1998 Bonn Federal Ministry for Nutrition, Agriculture and Forestry Division für  
Phythosanitary Affairs

1998 Bonn/Berlin Federal Ministry of Finance  
a) Division for EU Agricultural Finance  
b) Division for EU-Financial Control, Protection of EU-Financial Interests  
2000-2002 short term expert twinning project with Slovenia „Financial Control“

## **Anne E. JENSEN**

### **Member of the European Parliament**

Date of birth: 17 August 1951  
Civil Status: Married with two grown up daughters  
Education: Master in economics from the University of Copenhagen, 1978

#### Professional carrier:

1996-1998 Chief editor at Berlingske Tidende  
1994-1996 Director for the Danish Federation of Employers  
1985-1994 Chief Economist in Unibank/Privatbanken (Now Nordea)  
1984-1985 Reporter at Berlingske Tidende  
1978-1984 Head of section in Privatbanken

- President of the Board of CIRIUS (Center for Information og Rådgivning om Internationale Uddannelses- og Samarbejdsaktiviteter)
- Vice-President of DSB S-Tog A/S (transport sector)
- Board member of the IT-University in Copenhagen

#### Political carrier:

July 1999 elected to the European Parliament for Venstre, Denmark, member of The ELDR-group  
Vice-President of Committee on Budgets,  
Substitute Member of Committee on Employment and Social Affairs  
Member of The Joint Parliamentary delegation to Lithuania  
Substitute Member of The Joint Parliamentary delegation to Turkey

## **Dr. Árpád Kovács**

### **President, State Audit Office of Hungary**

Place and date of birth: Szombathely, February 3, 1948

#### Education:

- 1971 Budapest, Technical University degree in civil engineering
- 1977 Budapest Technical University Faculty of Architecture, engineer specialising in organisation
- 1979 Doctor's degree Topic of the dissertation: financing, organising and supervision of investments in public road construction

#### Scholarship:

- 1989 General Accounting Office, Washington D.C. International Auditor Training (fellowship program)
- 1993 EU Commission in Brussels Trainee at the Directorate of Financial Services and institutions (Directorate General XV.)

#### Study trips:

- 1994 Jesus College, Cambridge International conference on fighting corruption and black economy
- 1999 Washington, D.C. Global Forum on Fighting Corruption, Safeguarding Integrity among Justice and Security Officials

#### Experience:

- 1971 UVATERV Motorway Office - Design Engineer
- 1975 Ministry of Transport and Post Senior Consultant, Chief Engineer Member of the Supervisory Board of the Road Construction Trust
- 1979 People's Central Control Committee (KNEB) Economic Expert
- 1986 Head of Section at the Construction and Traffic Department of KNEB
- 1990 State Audit Office - Head of Directorate, Auditor-Director
- 1996 Hungarian Privatisation and State Holding Co. President of the Board of Directors
- 1997 (December 8) State Audit Office - President
- 1997 From December of the Standing Committee of INTOSAI (International Organisation of Supreme Audit Institutions) directing the international harmonisation and unified regulation of external and internal audit
- 1998 From May of the Association of the Hungarian Financial and Economic Auditors

#### Member of:

- 1990-1996 and from 1997: The Privatisation Committee of INTOSAI and EUROSAI (European Organisation of Supreme Audit Institutions)
- 1999 from May: Presidency of the Hungarian Economic Association
- From December: Visiting lecturer at the College of Finance and Accounting honorary professor at the College of Public Administration

#### Decorations:

1996 Officer's Cross of the Republic's Order of Merit

#### Foreign languages:

English

#### Marital status:

Married, 1 child

## **Jesús LÁZARO**

### **Directeur du groupe CEAD (ADAR-DAS)**

- Licencié en Sciences Economiques
- Expert comptable
- Inspecteur des finances et auditeur de l'Etat (ES) depuis 1980
- Sous-directeur de l'IGAE (Inspection Finances) depuis 1983
- Représentant de l'Espagne auprès du Conseil et de la Commission pour toute question concernant le contrôle et la lutte anti-fraude
- En charge du contrôle et de la coordination des contrôles sur les fonds communautaires en Espagne depuis 1990
- Directeur à la Cour des comptes depuis 1995

## **Pierre LELONG**

### **ex-Member of Committee of Independent Experts**

1953	Ecole Nationale d'Administration
1962	Conseiller auprès du Premier Ministre Georges POMPIDOU
1974	Secrétaire d'Etat aux Postes et Télécommunications
1977	Membre, puis Président, de la Cour des Comptes Européenne
1994	Président à la Cour des Comptes française

Honoraire depuis mai 2000, préside actuellement, à Paris, la Commission des Marchés d'Armement et la Commission du Secret de la Défense Nationale.

## **Caroline MAWHOOD**

### **Assistant Auditor-General National Audit Office UK**

Caroline Mawhood joined the National Audit Office in 1976 where she qualified as a member of the Chartered Institute of Public Finance and Accountancy. During the 1980s Caroline had a range of duties which included teaching in the NAO's training centre when the Office was introducing a major new approach to auditing and her audit responsibilities included the Research Councils, the Department of Transport and the Welsh Office.

In 1992 she was seconded to the Office of the Auditor General Canada to work on Evaluation of Government Programmes. On her return, she was appointed the Director of Corporate Policy in the NAO with responsibility for advising the Comptroller and Auditor General and his Management Board on key developments affecting the NAO. In 1996 Caroline was promoted to Assistant Auditor General with strategic responsibility for Human Resources, Finance, Corporate Policy, Information Technology, Media and Parliamentary Relations and policy towards the European Union.

From April 2002 she has become responsible for the audit of UK Economic and Financial departments, including Inland Revenue, Customs & Excise, Department of Trade and Industry and Treasury along with office wide responsibility for performance measurement and policy matters. She is on the Council of her professional institute the Chartered Institute of Public Finance and Accountancy. She has two sons and is particularly interested in the theatre, golf, tennis and swimming. She has a degree in Geography from Bristol University.

## **Jules MUIS**

### **Director-General Internal Audit Service, Internal Auditor of the Commission**

Jules Muis was appointed in 2001 Director-General of the newly founded Internal Audit Service of the European Commission. His mandate is to build a modern, independent internal audit service and to support the Commission's financial reform efforts. Jules Muis was Vice President and Controller of the World Bank from 1994-2000. He has been internationally active in public accounting and auditing for most of his professional life, mainly in various senior client, management, quality control and strategic functions at Ernst & Young and its predecessor firms. He was the 1991 President of the Dutch Institute of Registered Accountants (NIVRA) ) and Executive Partner Ernst & Young (Europe) from 1992-1994.

## **David O'SULLIVAN**

### **Secretary General of the European Commission**

Date of birth: 1 March 1953  
Nationality: Irish  
Education: BA (Mod) in Economics and Sociology from Trinity College Dublin - 1975  
Diplôme des Hautes Etudes Européennes, College of Europe, Bruges - 1976  
Family: Married, one son, one daughter

Work experience:

06/1999-06/2000	Head of Cabinet of R. Prodi, President of the European Commission
02/1999-05/1999	Director-General DGXXII – Education, Training and Youth
03/1998-01/1999	Director DGV/G – responsible for the management of resources
1996-1998	Director DG V/B - responsible for the policy coordination, the European Social Fund.
1993-1996	Member - and from December 1994 - Deputy Head of Cabinet to Commissioner Pdraig FLYNN responsible for employment policy, the social dialogue and labour law.
1989-1992	Head of Unit, Task Force for Human Resources, Education, Youth and Training (now DG EAC) responsible for the COMETT and TEMPUS programmes, and coordination of training assistance to Central and Eastern Europe.
1985-1989	Member of the Cabinet of Commissioner Peter SUTHERLAND responsible for Social Affairs and Relations with the European Parliament.
1981-1985	First Secretary (Economic and Commercial), Delegation of the Commission in Japan.
1979-1981	European Commission, Brussels (Directorate General for External Relations, DGI).
1976-1979	Department of Foreign Affairs, Dublin.

Awards: European of the Year - 1999 (Irish Council for the European Movement)  
Languages: French, Spanish, German, Japanese

## **Luis ROMERO REQUENA**

### **Director-General, DG BUDGET**

Nationalité: Espagnole  
Etat civil: né le 24 juin 1955, marié, deux enfants

Formation:  
1972-1977 Etudes de Droit et de Gestion d'entreprises I.C.A.D.E. (Madrid) Maîtrise en Droit (Université de Deusto)  
1979 Inspecteur des finances de l'Etat  
1983-1984 Ecole Nationale d'Administration (Paris)

#### Parcours professionnel:

1980-1983 Services départementaux du Ministère des Finances à Saragosse et Madrid  
1984-1985 Cabinet du Secrétaire d'Etat aux Finances, Conseiller  
1985-1986 "Secretaría General Técnica" du Ministère de l'Économie et des Finances, Conseiller technique  
1986-1996 Représentation Permanente de l'Espagne auprès de l'Union Européenne, Conseiller financier  
1997-1999 Commission européenne DG Environnement, Conseiller Principal  
1999 Directeur BUDGET/B Ressources, Président suppléant de la CCAM

#### Autres activités et publications:

Membre de l'Institut espagnol de Comptabilité et d'Audit (I.C.A.C.)  
Maître de conférences de plusieurs cours de formation de fonctionnaires et de séminaires de Finances publiques  
Publication de divers articles sur des questions communautaires

## **Diemut THEATO**

### **Member of the European Parliament and Chairperson of Budgetary Control Committee**

1956 – 1960 Studied translating (English and Portuguese) at the University of Heidelberg  
Since 1981 District Vice-chairman of Rhein-Neckar CDU  
Since 1991 Land vice-chairman of Baden-Württemberg CDU

#### Posts in the Parliament:

Group of the European People's Party (Christian Democrats) and European Democrats  
Member of the Bureau  
Conference of Committee Chairmen, Member  
Committee on Budgetary Control, Chairman  
Committee on Budgets, Substitute  
Delegation to the EU-Romania Joint Parliamentary Committee, Member

## **John WIGGINS**

### **Former Member of the European Court of Auditors**

John Wiggins was educated at Oxford and Harvard Universities.

1961 – 1981	H.M. Treasury (Principal Private Secretary to the Chancellor of the Exchequer 1980-81)
1982 – 1987	Senior posts in Department of Energy, Cabinet Office, Department of Education & Science
1988 – 1992	Deputy Secretary, Dept. of Education & Science
1993 – 1995	Member of the Court responsible for European Social Fund
1995 – 2000	Rapporteur for Statement of Assurance
2000 – 2002	Member responsible for administrative expenditure of the European Institutions
Until January 2002	European Court of Auditors

## **Terence WYNN**

### **Member of the European Parliament, Chairman Budget Committee**

Terry Wynn has been an MEP since June 1989 when he was elected for the Merseyside East constituency as the Labour Party candidate. He was re-elected for the same constituency, albeit with a name change to Merseyside East & Wigan, in 1994. In 1999 MEPs were elected on a regional basis and he became one of the 10 MEPs for the North West Region of England, the Labour Party having 4 of the 10. Prior to his election to the European Parliament, he was elected as a Councillor on Wigan Metropolitan Borough Council on 3rd May, 1979 and served for 11 years, in that time he was Chairman of the Employment Sub-Committee which dealt with Economic Development in the Borough.

His employment career path saw him join the Merchant Navy as an Engineer Apprentice in 1962 and leave 12 years later with a Combined Chief Engineers Certificate. He was then a Works Engineer for British Gypsum, an Engineer Surveyor for ICI, a Shipyard Manager for Manchester Dry Docks and a Training Advisor for the Shipbuilding Industry Training Board. At the demise of the SITB in the mid eighties, he and a colleague established a non-statutory training organisation for the private sector shipbuilders and ship repairers, MAITA (Marine and Allied Industries Training Association). During his time with the SITB and MAITA he studied part time and gained a MSc in Manpower Studies and Industrial Relations from Salford University. Whilst at sea he was an active member of the Merchant Navy and Airline Officers Association, then on coming ashore he joined AEEU/TASS. He is now a member of the AEEU and MSF. He was a founder member of the Co-operative Party in the Wigan Borough in 1974 and is a member of the Christian Socialist Movement.

In the European Parliament he is the Chairman of the Budgets Committee which oversees the £60bn EU Budget. His special interests are development issues with a specific knowledge of South Africa, and the reform of the CAP. He is a member of the delegation for relations with Australia and New Zealand, both members of the Cairns Group, who want to see liberalisation of agriculture in world trade. He is a member of the All-Party Land Use and Food Policy Intergroup (LUFPIG) which has led the campaign in the European Parliament for reform of the CAP and was Chairman of it succeeding Sir Fred Catherwood in 1992 until after the election in 1999.

Within the Budgets Committee he was General Rapporteur for the 1994 and 1995 EU Budgets (the only person to be responsible for two), from 1994 to 1999 he was the Socialist Group Co-ordinator (i.e. front bench spokesman/majority leader).

He is the co-author of a booklet, along with Richard Kitt, 'A Guide to the Community Budget' published by the Local Government International Bureau. He is also author of the book 'Onward Christian Socialist'. His main interests, apart from his family, are reading, music, sport in general but Rugby League in particular and he is also a Methodist Local Preacher in the Wigan circuit of the Methodist Church.