



EUROPEAN COMMISSION
EUROSTAT

Directorate D Government Finance Statistics (GFS)
Unit D.4: GFS Quality Management and Government Accounting

Conference "Towards implementing European Public Sector Accounting Standards" 29-30 May 2013, Charlemagne – Brussels

BIOGRAPHIES

Opening session

Walter Radermacher

Mr Walter Radermacher was appointed Director General of Eurostat as of 1 August 2008. Walter Radermacher, previously the Head of the German Statistical Office (Destatis), has held a wide variety of posts during his thirty-year career there, notably in the fields of environmental and economic statistics. He has been President since December 2006, and was Vice-President between 2003 and 2006. During the 2007 German Presidency, he was chair of the Council's working group on statistics.

He has also chaired the UN Committee on Environmental–Economic Accounting.

Mr Radermacher holds degrees in business economics from the University of Münster and the RWTH Aachen University.

Herman Van Rompuy

Herman van Rompuy graduated from KU Leuven with a Bachelor's in Philosophy, and later obtained a Master's in Applied Economics. He began his political career in 1973 as National Vice-President of his party's youth council. Between September 1993 and July 1999, he served as Belgium's Deputy Prime Minister and Minister of Budget. In 2008, he was asked by King Albert II to form a new government, and was sworn in as Belgian Prime Minister. On November 19, 2009, Herman Van Rompuy was elected as the first full-time President of the European Council under the Treaty of Lisbon. His first mandate ran from December 1, 2009 to May 31, 2012. He was re-elected to serve a second term until November 30, 2014.

Algirdas Šemeta

Algirdas Šemeta (born 23 April 1962), originally from Lithuania, is the European Commissioner for taxation, customs, anti-fraud, budgetary discharge and audit since 2010. From 2009 to 2010, he was the European Commissioner responsible for Financial Programming and Budget.

With long experience in the public sector, Šemeta's government experience dates back to 1997 when he was named Minister of Finance of Lithuania under Prime Minister Gediminas Vagnorius, a post that he held until 1999 and that he retook between 2008 and 2009 under Prime Minister Andrius Kubilius.

SESSION 1	The political context – sovereign debt crisis, economic governance, transparency and trust in fiscal data
------------------	--

Sharon Bowles

Sharon Bowles has been an MEP since May 2005 and became Chair of the Economic and Monetary Affairs Committee at the start of the new Parliamentary mandate in July 2009.

Born in Oxford, Sharon graduated from Reading University with an honours degree in Chemical Physics with Mathematics, specialising in quantum mechanics, spectroscopy and crystallography. She moved on to research on semiconductors at Oxford University using electron microscopy to study electrical and luminescent properties of laser materials.

In 1978 she commenced training to be a Chartered and European Patent Attorney, qualifying in 1981 and setting up her own practice the same year. Her husband Andrew Horton joined her to form the Bowles Horton partnership in 1986. Sharon worked in the practice until 2005 covering leading edge technology for both multinational companies and individual clients. Her main specialities were semiconductor fabrication and integrated circuits, telecommunications, computer architecture, oil extraction and wingsail design.

Sharon became active in politics in the mid 1980s. During the period from 1997 to 2005 she served on the Federal Executive (board) of the Liberal Democrats, its Finance and Administration Committee and chaired their International Relations Committee, was a Vice President of Liberal International, and became (and remains) Vice President of the ELDR aisbl (European Liberal Democrat and Reform party).

Sharon was a UK parliamentary candidate for the Liberal Democrats in 1992 and 1997, and also a European parliamentary candidate in 1994, 1999, 2004 and 2009. She entered the European Parliament in 2005, replacing Chris Huhne on his election to the UK parliament and took over his place on the ECON committee.

During the last Parliament she was the shadow rapporteur, inter alia, for the directives on Payment Services, Solvency II, Capital Requirements, Deposit Guarantees and Level 3 Committee funding, for reports on Hedge Funds and Private Equity and Transparency of Institutional Investors, as well as being rapporteur on tax fraud and for the setting up of the Statistical Governance Advisory Board. As a substitute on the legal Affairs Committee she covered Company Law and Intellectual Property and from time to time has intervened on the Industry and International Trade committees.

Re-elected in 2009, Sharon now Chairs the ECON committee and remains a substitute member of the Legal Affairs (JURI) committee.

Vítor Manuel da Silva Caldeira

Vítor Caldeira was born in Campo Maior, Portugal, in 1960.

Degree in law, Universidade Clássica, Lisbon, Portugal. Postgraduate degree in European Studies, European Institute of the Faculty of Law, Universidade Clássica, Lisbon, Portugal.

Assistant Professor at the Faculty of Law of Lisbon University from 1983 until 1984 and at the Higher Institute of the New Professions from 1996 to 1999.

He worked in the Inspectorate General of Finance at the Portuguese Ministry of Finance from 1984 until 2000 (IGF), as a Senior Inspector of Finance with effect from 1989 until 1995 and Deputy Inspector General of Finance from 1995 until February 2000.

Responsible with effect from 1995 for the coordination of European Community audits and the internal control system of the Portuguese state's financial administration, including the following tasks: Chairman of the Inter-Ministerial Committee for Coordination and Control of the financing system of the EAGGF-Guarantee section, member of the Group of Personal Representatives of the Ministers of Finance on sound and efficient financial management (SEM 2000) and Council ad hoc working groups on protection of the Communities' financial interests and the fight against fraud, and Member of the Portuguese delegation to the European Commission Advisory Committee for the Coordination of Fraud Prevention (COCOLAF).

OECD consultant in the framework of the SIGMA initiative (Support for Improvement in Governance and Management in Central and Eastern European Countries) with specific assignments at the Ministries of Finance of the Czech Republic (1997), Poland (1998) and Estonia (1999).

Member of the European Court of Auditors since March 2000 and, until the end of 2001, responsible for the audit of the EU's banking activities and the European Coal and Steel Community (ECSC), the European Schools, the decentralised bodies and the Euratom Supply Agency.

Responsible for the Court's Statement of Assurance (DAS) from January 2002 until 8 March 2006, and hence the Member rapporteur for the Court's Opinion No 2/2004 on the 'single audit' model and a proposal for a Community internal control framework.

Dean of the CEAD Group (Coordination, communication, evaluation, assurance, and development) and the Member responsible for ADAR (Audit Development and Reports) from 9 March 2006 until 15 January 2008. Mr Caldeira has also been a member of the Court's Administrative Committee.

Mr Caldeira has been the President of the European Court of Auditors since 16 January 2008 for a term of three years. His mandate was renewed on 12 January 2011 for a second term. As President of the Court, he is responsible for the supervision of the performance of the Court's work, relations with the institutions of the European Union, relations with Supreme Audit Institutions and international audit organisations, legal matters and internal audit.

Since 1 June 2010, following the reorganisation of the Court, Mr Caldeira is President of the Administrative Committee.

Member of the Joint Audit Committee of Europol from 2002 to 2004. Currently a Member of the Board of Trustees of the Academy of European Law in Trier.

Guest speaker at various conferences and seminars, with published articles on public finance, financial control and auditing.

Aurel Schubert

Director General Statistics of the European Central Bank and Chairman of the Statistics Committee of the European System of Central Banks. Chairman of the Contact Group on Data of the European Systemic Risk Board. Before he was for 25 year working at the Oesterreichische Nationalbank, 13 years as Director of Statistics. He is (and was) member of several Austrian and European statistical bodies. He is Honorary Professor for Economics of the University of Economics and Business in Vienna, Austria; Lecturer at several academic institutions. He holds a Ph.D. in Economics from the

University of South Carolina (USA) and a Master's degree in Business Administration from the University of Economics and Business in Vienna.

Publications: *The Credit-Anstalt Crisis of 1931* (Cambridge University Press), as well as over 50 articles on central banking, European monetary policy, statistics and monetary history.

Fayezul Choudhury

Fayezul Choudhury became Chief Executive Officer of the International Federation of Accountants (IFAC) in February 2013.

Mr. Choudhury was previously with the World Bank, where his last two assignments were as vice president, corporate finance and risk management; and controller and vice president, strategic planning and resource management. In this latter role he was the World Bank's spokesperson on global accounting and auditing issues. Mr. Choudhury started his career in 1974 with PriceWaterhouse in London, initially in public accounting and later management consulting. During his career with PriceWaterhouse, he spent three years in Nigeria, developing the consulting practice in the region.

Mr. Choudhury has served on a number of high-level representative bodies. He was a member of the Public Interest Oversight Board (PIOB) from its formation in 2005 until 2010. Mr. Choudhury also chaired the Global Steering Committee of the International Forum for Accountability Development and was a member of the Standards Advisory Council of the International Accounting Standards Board. He served as a member of the Iraq Advisory and Monitoring Board established by the Security Council of the United Nations.

Mr. Choudhury has an MA (Hons) in Engineering Science and Economics from the University of Oxford. He is also a Fellow of the Institute of Chartered Accountants of England and Wales.

IFAC conducted a short Q&A with Fayez after his appointment as CEO, as did Public Finance International after he officially joined IFAC.

Dr Tuomas Pöysti

The National Audit Office is directed by the Auditor General, who is elected by Parliament for a term of six years. Dr Tuomas Pöysti was elected to serve as Auditor General from 2007 to 2012 and from 2013 to 2018.

Tuomas Pöysti, Doctor of Laws, served as Senior Officer, Legal Affairs at the Ministry of Finance in 1999-2000 and Ministerial Adviser at the Ministry of Finance in 2000-2004. He has held the position

of Docent of Administrative Law at the University of Helsinki since 2001. He is presently on a leave of absence from the post of Government Controller General, in which he served in 2004-2006.

The Auditor General directs the office's activities, approves the audit plan and decides on the office's audit guidelines.

Jean-Raphaël Alventosa,

Jean-Raphaël Alventosa read philosophy and law before graduating from the national school of administration (Ecole Nationale d'Administration) in 1981 and went on to work for the Treasury.

During his time with the Treasury he worked on public accountability and tax policy, then as a private advisor to the minister of budget before joining the public expenditure team.

In 1988 he joined the department of Home affairs, first as a special advisor to the minister, then as a deputy director general in charge of the police.

He moved on to become Chief Financial Officer of the Ministry of Defense between 1992 and 1999.

He then became a member of the Cour des comptes in 1999. He did VFM audit on the Treasury team on financial reform and performance and most recently led the team responsible for the annual report presented to Parliament on the regularity of government expenditure. In 2012 he was appointed as Director of international relations, in charge of all international aspects (financial and VFM audit, regional groups, etc.). He is also responsible for the studies of public management in the National School of administration, President of the board of the agency of the ministry of justice in charge of the buildings, and an International expert.

SESSION 2 Fiscal transparency and public accounting
--

Lucio Pench

Lucio R. Pench, an Italian citizen, has been with the European Commission since 1989. He is Director for fiscal policy in the Directorate-General for Economic and Financial Affairs and in this capacity he has been the Commission chief negotiator on the reform of the Stability and Growth Pact. His earlier assignments include heading the fiscal policy and surveillance unit in the same Directorate and a stint as adviser in the Group of Policy Advisers reporting to the Commission President. His interests and publications focus on macro-fiscal issues, including in particular the relationship between

policies and the EU institutional frameworks. He holds a masters' degree in international relations (economics focus) from the Fletcher School of Law and Diplomacy.

Richard Hughes

Richard Hughes is the head of the Public Financial Management Division of the IMF's Fiscal Affairs Department. Since joining the Fund in 2008, his work has focused on structural fiscal reform in crisis-hit countries including Iceland, Ireland, Greece, and Portugal. He was also the principal author of the recently published IMF policy paper Fiscal Transparency, Accountability, and Risk. Before joining the IMF, he was a Deputy Director in the Public Spending Directorate of HM Treasury where he led the UK Government's 2007 Comprehensive Spending Review.

Olivier Boutellis-Taft

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 also held several board positions as a non-executive director. He started his professional career in equestrian sports (jumping).

Olivier 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.

Prof. Dr. Berit Adam

Dr. Berit Adam is a full Professor for Public Management, especially Financial Management in the Public Sector, at the Berlin School of Economics and Law since 2008. Her main areas of expertise include all aspects concerning budgeting, accounting and auditing on an accruals base in Germany as well as International Public Sector Accounting Standards. Since her doctoral thesis on the applicability of IPSASs with special regard to Germany in 2003 she worked as a consultant for German local authorities in projects concerning the change from cash to accrual accounting. In 2004/2005, she worked on a report on the transition of cash accounting to international standards (IPSAS) for the management agency of the NATO Airborne Early Warning & Control Programme (NAPMA) in collaboration with Deloitte and Touche Netherlands. She also wrote a report for the

KGSt (an association for local authority management) in 2006 and 2007 on auditing accrual based financial statements of local authorities.

More information can be found on:

<http://www.hwr-berlin.de/en/service/contacts/staff/details/berit-adam/>

Dr Danny S. L. Chow

Dr Danny Chow is an academic researcher and teacher based at Durham University in the Northeast of England. His main areas of research are in public sector accounting and the interface between accounting and organizations. His current research is on the evolution of public sector accounting standards within the EU and UK and he has published a number of papers on the subject. He has published an ACCA-funded research report (no.101) on developments in UK Whole of Government Accounts, and also on the topic of IPSAS adoption within the EU. He is also interested in the role of accounting information systems in changing public sector organizations – in particular, on understanding the tensions between costing and caring in English children’s services. Danny also teaches accounting across all university levels (undergraduate, taught post-graduate including MBA, and doctoral supervision) in the UK and Singapore, and has held academic visiting positions at The University of Sydney in Australia, University of Zaragoza in Spain, and Hong Kong Polytechnic University.

SESSION 3 Suitability of IPSAS and national experiences of reforms

Manfred Kraff

Deputy Director-General of DG Budget and Accounting Officer of the Commission, European Commission, Brussels.

Manfred Kraff was born in Saarburg (Germany) in 1959. He 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.

Prof. Dr. Andreas Bergmann

Andreas Bergmann joined the International Public Sector Accounting Standards Board as a public member in 2006. He became chair in 2010.

Prof. Dr. Bergmann is a professor and director, public sector, at the Zurich University of Applied Sciences, School of Management and Law. In addition, he is advisor to public financial management reforms in Central Asia, Latin America, South East Asia, and various international organizations. From 2003 to 2009, he was the scientific advisor for the public sector accounting reforms at the federal and state level in Switzerland. He was also a member and later chair of the advisory committee for GFSM2001/ESVG95 implementation in Switzerland. In 1999, he joined Zurich University of Applied Sciences as a Senior Lecturer and became a full professor in 2002.

Prof. Dr. Bergmann started his career as a business consultant before joining the Ministry of Education of the State of Zurich as a project manager for NPM Reforms/Head of Controlling. In 2010, Prof. Dr. Bergmann was a visiting professor at Victoria University in Wellington, New Zealand.

He holds a diploma from Lancaster University, and a master's degree and a Ph.D. from St. Gallen University.

Ingrida Muckutė

Ingrida Muckutė is the Director of the Accounting Methodology Department of the Ministry of Finance of the Republic of Lithuania since July 2004. She has gained her experience as a Senior Consultant in Andersen and later in Ernst&Young as a member of audit and related services teams. Later on she continued her professional activities as a Financial Controller in j.s.c. Konica Minolta

Baltia. In the Ministry of Finance she has initiated the public sector accounting reform, has been involved in its implementation through all its stages: from the concept paper and the Public Sector Accountability Law to training programs for public sector accountants. Until 2012 she chaired the National Public Sector Accounting and Financial Reporting Standards Committee. She also has experience as a lecturer on public sector accounting and financial reporting standards.

Gerhard Steger

Gerhard Steger, born in 1957 in Wiener Neustadt, is since October 1997 the Director General for Budget and Public Finances of the Austrian Federal Ministry of Finance. He is chief executive for planning, execution and controlling of the Austrian federal budget, financial equalization and financial relations with the Austrian regions and communities as well as EU budget affairs. He has an advisory function for the political level in budgetary questions and the supervision of about 110 employees. Gerhard Steger is also the chief executive for design and implementation of an extensive federal budget reform entering into force as from 2009 and 2013, including a medium-term expenditure framework, performance budgeting and a new accounting and budgeting system on accrual basis.

Member of the supervisory board in several companies and institutions (for instance chairman of the Austrian Federal Financing Agency); teaches political science at Austrian Universities; He has numerous publications on the relations between churches and politics in Austria, agricultural policy, EU affairs, and budgetary policy and reform. Selection of recent publications:

- Budget reform in Austria: From traditional to modern budgeting (Presupuesto y Gasto Publico 69/2012);
- Redirecting public finance towards a sustainable path (OECD Journal on Budgeting 2012/2);
- Gerhard Steger (Hrsg.): Öffentliche Haushalte in Österreich, 3. Auflage, Wien 2010 [Gerhard Steger (Ed.): Public Finances in Austria, 3rd edition, Vienna 2010];

He did frequent presentations on budget policy and budget reform (such as Seoul July 2009, Doha November 2009, Bangkok February 2010, Washington and Mexico City Mai 2010, Dubai November 2010, Dar es Salaam June 2011, Kigali July 2011, Seoul, Rome and Berlin November 2011, New York February/March 2012, Chicago, September 2012, Brussels November 2012, Lisbon January 2013).

Since June 2009, Gerhard Steger is Chairman of the OECD Working Party of Senior Budget Officials (SBO).

From 1991-1997 he was Austrian Federal Ministry of Finance's Head of Unit for Agriculture, previously staff member of the Unit for Economic Affairs as well as of the Unit for Agricultural Policy. And from 1980-1983 was cabinet member of the Minister of Finance as well as the Minister of Health.

Gerhard Steger teaches political science at the University of Vienna; In 1988 got his postdoctoral thesis in political science at the University of Innsbruck; In 1976-1980 studied political science and communication science at the University of Vienna, graduation as Dr. phil.

David Litvan

M Litvan is currently Accounting Officer, Deputy Director at the French Directorate-General of public finances. During his current and former terms in the accounting service of the State, M.Litvan has been in charge of the realisation of the French accounting reform, the process of certification of the Central Government accounts and the implementation of the new ERP, Chorus.

Graduate of Polytechnique and qualified as an engineer at the National School of Forestry and Water Resources, M. Litvan performed a management training course to the Collège des ingénieurs.

At first, project leader at AREVA (ex COGEMA), he joined the economic prevision department of the French Economic Ministry as a deputy chief in the office in charge of the policy of the environment. Then, he became deputy chief at the budget department in charge, at first, of the industrial research and of the support for the innovation and, secondly, of the follow-up of the supervision of the Post office and France Telecom. He then exercised the functions of Office Manager in charge of the pensions in the direction of the Budget and worked in particular on the pension reform of 2003.

Ian Carruthers

Ian is a member of the International Public Sector Accounting Standards Board (IPSASB), and is leading the Board'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 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. Ian's 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.

Karen Sanderson

Karen joined the Treasury in September 2008 and is the Deputy Director for Government Financial Reporting. She is responsible for financial reporting policy in central government, the production of Consolidated Financial Statements for the UK public sector (Whole of Government Accounts), the production of Estimates for Parliamentary approval, PESA (public expenditure statistical analyses), advice on the classification of expenditure and the provision of financial expertise support to Treasury spending teams.

Her career spans both the private and public sectors, where she has carried out mainly operational finance roles. Karen is a Chartered Certified Accountant.

SESSION 4 Accounting standards, governance, the way forward
--

François Lequiller

François Lequiller is Director for Government Finance Statistics in Eurostat, a directorate of 55 staff entirely devoted to public finance data. He has made the bulk of his career in the French Statistical Institute INSEE, essentially as a head of price statistics and of national accounts. He has a wide international experience, having been responsible for national accounts in the IMF and in the OECD. He has published in 2006 an OECD textbook on national accounts "Understanding National Accounts". As one of the leaders of the revision of the world wide "System of National Accounts", he co-chaired with the IMF a task force specially devoted to the convergence between national accounts and public sector accounting standards.

María Rosa Aldea Busquets

Rosa Aldea Busquets is the Director for Budget Execution of the European Commission, working in DG BUDGET. Her responsibilities cover treasury, accounting, financial reporting, budget execution and recovery of monies due to the Commission.

She holds a Degree in Economics and Business Administration from the University of Barcelona and a Masters in European Economy from the "Institut d'études européennes" ULB, Brussels. Rosa joined the European Commission in 1992 after having worked in the private sector and she held several

positions in DG BUDG including Head of the Accounting Unit and Head of the Treasury Unit prior to her current post.

Rosa has been a key actor in the work done to modernise the European Commission's accounting systems, which are now IPSAS-based, where she has been directly involved in all facets of this initiative. This project was part of the Commission's global effort to modernise the management of EU finances. One key achievement of her work in DG Budget has been contributing to the reception of a clean bill of health (unqualified opinion) for the EU accounts. In addition, she has been for many years an observer on the IPSAS Board, representing the accounting department of the European Commission.

Thomas Müller-Marqués Berger

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 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 the Chairman of the Public Sector Committee of FEE (European Federation of Chartered Accountants). 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).

Peter Welch

Peter Welch is director at CEAD-B - Coordination, evaluation, assurance and development, in the European Court of Auditors. His role is to coordinate audit work for the Statement of Assurance.

Peter Welch is member of CIPFA - Chartered Institute of Public Finance and Accountancy, and he started his career in audit in the UK National Audit Office in the 1980s. He joined the European Court of Auditors in 1996.