



# ECA Workshop on public-sector accounting “Better Accounts, Better Budgets, Better Spending?”

European Court of Auditors, Luxembourg  
25-26 January 2016

## Speakers

### María Rosa Aldea Busquets

Rosa Aldea Busquets is Director for Budget Execution at the European Commission, and works in the Directorate-General for Budget. She holds a degree in Economics and Business Administration from the University of Barcelona and a master’s degree in European Economics from the *Institut d’études européennes* ULB, Brussels. Rosa joined the European Commission in 1992 after working in the banking sector and held several positions in DG Budget, including Head of the Accounting Unit and Head of the Treasury Unit, before taking up her current post. Rosa has played a key role in modernising the European Commission's accounting systems, which are now IPSAS-based. She has been an observer on the IPSAS Board for many years, representing the European Commission’s accounting department.

### Michał Bareja

Michał Bareja is Chief Specialist in the Accounting and Auditing Department of Poland’s Ministry of Finance. His responsibilities include international cooperation and public-sector accounting and auditing issues, and coordinating the implementation of institutional capacity-building projects with regard to private- and public-sector accounting systems. He is a graduate of the National School of Public Administration and the Warsaw School of Economics.

### Yuri Biondi

Yuri Biondi is a tenured senior research fellow at France’s CNRS (National Centre for Scientific Research) and director of research at the Financial Regulation Research Lab (Labex ReFi) in Paris. He was chairman of the Financial Accounting Standards Committee of the American Accounting Association between 2011 and 2013. His research programme combines accounting with law and economics in both the public and private sectors, focusing specifically on international accounting convergence.

### Johan Christiaens

Johan Christiaens is a Professor at Ghent University (Belgium) and coordinator of the Bach/Master’s Programme on Public Administration & Management, specialising in public-sector accounting and auditing. Johan is an Ernst & Young-registered auditor, as well as a member of the public-sector audit and non-profit accounting commissions of the Belgian Institute of Registered Auditors.

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### Martin Dees

Martin Dees is an audit methodology expert at the Netherlands Court of Audit. He has also worked as a senior adviser on audit policy at the Ministry of Finance and as an audit manager at KPMG. Until recently, he was a professor of Public Auditing and Accounting at Nyenrode Business University. Martin holds a PhD and is a Chartered Accountant. He has served in various international working groups, including the INTOSAI Subcommittees on Financial Audit Standards and Internal Control Standards, and the Public Internal Control network (a network of the Ministries of Finance of the EU Member States and the European Commission).

### Ronald Downes

Ronnie Downes is Deputy Head of the OECD’s Budgeting & Public Expenditures Division, where he has been responsible for the introduction of OECD Principles of Budgetary Governance and the conduct of country-specific reviews and OECD-wide analysis in the area of fiscal management. His current research areas include successful fiscal consolidation strategies across the OECD, strategies for promoting inclusive growth, and how performance and budget systems can support effective public governance more broadly. He is an Irish national with a background in the Department of Finance and the Department of Public Expenditure and Reform in Dublin. He holds a master’s degree in Economics and Policy Studies from Trinity College Dublin, as well as diplomas in legal studies and accounting.

### Claudia Dziobek

Claudia H. Dziobek joined the International Monetary Fund in 1994. Since 2015, she has been Head of the Real Sector Division in the Statistics Department; she previously headed the Government Finance Division from 2008-2014 and held other positions in the IMF’s Statistics and Monetary and Capital Markets departments. Her current research combines statistical topics with policy relevance. Her work stresses communication with data users (including via YouTube videos), with the aim of making macroeconomic data more relevant and accessible. Claudia created the Government Finance Statistics Advisory Committee (GFSAC) to foster global dialogue on the Government Finance Statistics Manual and its practical applications. Her publications include: “*What Lies Beneath: The Statistical Definition of Public Sector Debt*”, “*Central Bank Losses in Selected Countries*” and “*Regulatory and Tax Treatment for Loan Loss Provisions*”. Claudia is a German national. She studied in France, Germany and the United States and holds a PhD in Economics.



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### Ralf Gerhards

Ralf Gerhards is Professor of Accounting at the Baden-Wuerttemberg Cooperative State University in Mannheim, Germany. He holds a degree in Business Administration (specialisation: accounting and auditing) from the University of Trier and a PhD from the German University of Administrative Sciences, Speyer (topic: managerial accounting in the public sector). Ralf spent seven years working for a major software company in Walldorf, Germany, and as a consultant for managerial accounting in the public sector.

### David Heald

David Heald is Professor of Public Sector Accounting at the Adam Smith Business School, University of Glasgow, Scotland. His research interests focus on public-sector accounting reform, public expenditure management and control, public audit, public-sector corporate governance, and financing devolved governments. In these areas, he has extensive policy involvement. David has edited two books in the Proceedings of the British Academy series: “*Transparency: The Key to Better Governance?*” (2006) with Christopher Hood (All Souls College, Oxford) on the relevance of 'transparency' to public policy; and “*When the Party's Over: The Politics of Fiscal Squeeze in Perspective*” (2014) with Christopher Hood and Rozana Himaz (Oxford Brookes University).

### Soukeyna Kane

Soukeyna Kane has been Practice Manager, Public Resource Mobilization and Management – Europe and Central Asia at the World Bank since July 2014. She joined the World Bank's Europe and Central Asia regional department as Manager, Financial Management, in July 2012. 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. Prior to working at the Bank, Soukeyna 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 at AGS, a major insurance company in Senegal, as well as that of manager and senior auditor with *ERA Audit et Expertise*, AEG Paris and Ernst & Young. She is a Certified Public Accountant and holds a master's degree in Accounting and Finance from the *Institut Commercial Supérieur* in Paris.



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### Stéphanie Ledoux

Stéphanie Ledoux is an expert in international and national accounting standards (IFRS, IPSAS, PCG) for the public and private sectors. Since 2009, after 10 years at the French audit firm Mazars, she has been in charge of Internal Control and Public Accounting (central government and its agencies, local authorities and public local institutions, social security and affiliated agencies) at the French Budget Ministry. She is a member of all working groups at the Public Sector Accounting Standards Council (*Conseil de Normalisation des Comptes Publics*). Stéphanie deals with the consultations of the International Public Sector Accounting Standards Board (IPSASB) and is the General Directorate of Public Finances' representative in Eurostat's working groups related to the Council Directive on Budgetary Frameworks (2011/85/EU).

### François Lequiller

François Lequiller is currently counsellor to the OECD's Chief Statistician. He is the author of “*Towards convergence between government finance statistics and public sector accounting standards*”, a paper published in 2015 by EURONA, the Eurostat review. This paper builds on his experience as Director for Deficit and Debt at Eurostat between 2010 and 2014. François was one of the main organisers of the conference that launched the European Public Sector Accounting Standards (EPSAS) project on 29-30 May 2013 in Brussels.

### Gilly Lord

Gilly Lord is a PwC UK partner, Chartered Accountant and Council Member at the Institute of Chartered Accountants in England and Wales. Gilly is the Head of Regulatory Affairs and is responsible for the firm's relationships with regulators and professional bodies. She is also an influential figure in many areas of public policy.

### Alexandre Makaronidis

Alexandre Makaronidis is Head of the EPSAS Task Force at Eurostat, which is leading the Commission's work on European Public Sector Accounting Standards. Alexandre is a graduate of the School of Management of Munich's Ludwig-Maximilians University, from which he also holds a doctorate (Dr.oec.publ.) in Econometrics.



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### **Vicente Montesinos Julve**

Vicente Montesinos is Professor of Accounting and Finance at the University of Valencia (Spain) and a Registered Chartered Accountant. He has been Dean of the Faculty of Economics of his University, President of the Regional Audit Institution and First Secretary-General of the European Organisation of Regional Audit Institutions (EURORAI). Vicente chaired the Spanish Academic Accounting Association for four years. He regularly serves as a consultant for public authorities and was a member of the European Commission’s Accounting Advisory Group from 1999 to 2015. In 1999-2000, he headed the group of experts that presented the study setting out basic guidelines for the reform of the European Commission’s accounting system.

### **Delphine Moretti**

Delphine Moretti is the lead Policy Analyst on public-sector accounting and financial reporting in the OECD’s Budgeting & Public Expenditures Division. Prior to this, Delphine spent three years at the IMF in the Fiscal Affairs Department, where she led several technical assistance missions and analytical work in the financial reporting area. She previously worked for the French government.

### **Thomas Müller-Marqués Berger**

Thomas Müller-Marqués Berger is the Global Leader for International Public Sector Accounting at Ernst & Young. He was a member of the IPSAS Board from 2009 until 2014. Since 2011, he has served as Chair of the Public Sector Group of the Federation of European Accounts (FEE). In this capacity, he also serves on the Eurostat EPSAS working group and related cells. Thomas is a member of the European Commission’s Accounting Advisory Group and the Public Sector Committee of Germany’s IDW. At the end of 2015, Thomas was officially appointed as inaugural Chairman of the new Consultative Advisory Group (CAG) to the IPSASB.

### **Aleksandra Popovic**

Aleksandra Popovic is Senior Audit Director for financial audit at the Swedish National Audit Office. She is an audit methodology and international audit standards expert, engaged in the development of International Standards on Auditing (ISAs) as technical advisor for a member of the IAASB (International Auditing and Assurance Standards Board) and as a board member of the Professional Standards Committee and the Common Forum of INTOSAI (International Organisation of Supreme Audit Institutions). Aleksandra



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also acts as a consultant and financial audit expert in capacity-building projects in several countries around the world, with the aim of rebuilding supreme audit institutions and introducing international audit standards.

### Walter Radermacher

Since August 2008, Walter Radermacher has been Director-General of Eurostat and the European Union’s Chief Statistician. He studied Business Economics in Aachen and Münster. In 1975, he became a member of the academic staff in economic mathematics and operations research at the University of Münster. He started his career at Germany’s Federal Statistical Office (*Statistisches Bundesamt Deutschland*) in 1978. In the 1990s, he set up the environmental and economic accounting system (*Umweltökonomischen Gesamtrechnungen - UGR*) which earned him broad international recognition. In 2003, Walter was appointed Vice-President of the Federal Statistical Office, of which he became President in 2006. During Germany’s Presidency of the European Council (in the first six months of 2007), he was in charge of the Working Group for Statistics. He was the first chair of the UN Committee of Experts on Environmental-Economic Accounting (UNCEEA) from 2005 to 2008.

### Martin Sinclair

Martin Sinclair was an Assistant Auditor-General and member of the Leadership Team at the UK National Audit Office (NAO) until September 2015. He is a member and Honorary Treasurer of the Chartered Institute of Public Finance and Accountancy. Martin led the NAO’s response to the introduction of accruals (IFRS) accounting into the UK central government sector and was a member of the Financial Reporting Advisory Board for several years. He represented the UK on the Governing Board of INTOSAI and chaired its main Subcommittee on Capacity Building in SAIs. He is currently an independent trustee and non-executive director.

### Gerhard Steger

Gerhard Steger is Director-General for Public Finances at the Austrian Court of Audit (April 2014-present) and was Austria’s Budget Director from 1997 to March 2014. In the latter position, he was chief executive for the design and implementation of a comprehensive federal budget reform comprising accruals accounting and budgeting, and performance budgeting. Gerhard is a member of the INTOSAI



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Subcommittee on Accounting and Reporting and of the IMF’s Government Finance Statistics Advisory Committee. From 2009-2014, he chaired the OECD network of Senior Budget Officials.

### Ingrid Toming

Ingrid Toming is an economist specialising in budgetary statistics in the Fiscal Directorate of the Commission's Directorate-General for Economic and Financial Affairs. Ingrid has worked at DG ECFIN for almost nine years, initially as a desk officer responsible for producing fiscal forecasts, and now coordinates questions of budgetary statistics across the whole Directorate-General.

### Lionel Vareille

Lionel Vareille is a *conseiller référendaire* at France’s *Cour des comptes*. He currently holds the position of rapporteur for the financial audit of the central government’s financial statements. He is a member of the French Public-Sector Accounting Standards Board, and also conducts performance audits concerning the French Ministry of Finance. Before joining the *Cour des comptes* in 2006, he was a senior officer at the Budget Ministry.

### John Verrinder

John Verrinder is a Head of Unit at Eurostat, and is responsible for national accounts methodology. He has worked for many years in the area of national accounts and fiscal statistics, and is a Eurostat observer on the IPSAS Board. Before joining Eurostat, he worked for the UK Finance Ministry.

### Peter Welch

Peter Welch is a Director at the European Court of Auditors. His responsibilities include coordinating work for the Statement of Assurance (both accounts and legality of transactions) and leading audit work on governance issues. Before joining the Court in 1996, Peter worked for the UK National Audit Office. Peter is a member of CIPFA, and the FEE Public Section Group.

### Guntram B. Wolff

Guntram Wolff has been the Director of Bruegel since June 2013. His research focuses on the European economy and governance, fiscal and monetary policy, and global finance. He regularly advises ECOFIN (Economic and Financial Affairs Council) meetings, the European Parliament, Germany’s *Bundestag* and



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France’s *Assemblée Nationale*, and is a member of the French Prime Minister's *Conseil d'analyse économique*. Guntram is also a member of Solvay Brussels School's international advisory board at Brussels Free University. He joined Bruegel from the European Commission, where he worked on the macroeconomics of the euro area and the reform of euro area governance. Prior to joining the Commission, he coordinated the Deutsche Bundesbank’s research team on fiscal policy. He has also worked as an adviser to the International Monetary Fund.