



CONSIGLIO NAZIONALE
DEI DOTTORI COMMERCIALISTI
E DEGLI ESPERTI CONTABILI

MINISTERO DELLA GIUSTIZIA

Il Presidente

EdN/OE:gp

Roma, 8 febbraio 2024

**AI SIGNORI PRESIDENTI DEI CONSIGLI DEGLI
ORDINI DEI DOTTORI COMMERCIALISTI E
DEGLI ESPERTI CONTABILI**

**Oggetto: Invito a presentare candidature per i gruppi di lavoro degli organismi
professionali internazionali**

Cara, Caro Presidente,

Nell'ambito di un processo di completamento e ridefinizione della presenza dei delegati italiani nelle varie commissioni internazionali, desideriamo raccogliere le disponibilità di colleghi interessati a partecipare alle attività e iniziative a rilevanza internazionale.

Le aree nelle quali il CNDCEC ritiene di maggior interesse strategico e da presidiare in modo autorevole, con la partecipazione a riunioni ed elaborazione di documenti sono essenzialmente le seguenti:

- Financial reporting;
- Revisione e servizi di attestazione;
- Diritto societario e governance societaria
- Antiriciclaggio e anticorruzione
- Reporting e assurance di sostenibilità
- Fiscalità comunitaria ed internazionale
- Finanza aziendale
- Sistemi digitali e intelligenza artificiale con riferimento alle attività degli studi professionali
- Rendicontazione, e revisione degli ETS
- Contabilità, bilancio e revisione nel settore pubblico

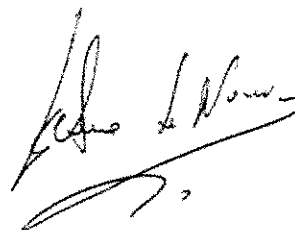
Oltre alla competenza specifica ed esperienza maturata a livello specialistico è naturalmente richiesta la perfetta padronanza della lingua inglese, scritta e parlata, oltre alla disponibilità di tempo per le trasferte e l'elaborazione dei documenti richiesti.

Si allegano, a titolo di esempio, alcuni profili delle competenze richieste da Accountancy Europe, CFE e IFAC per alcune commissioni.

Ti chiedo di portare a conoscenza dei colleghi iscritti al Tuo ordine queste opportunità con invito a fare pervenire le manifestazioni di interesse a partecipare al seguente indirizzo: international@commercialisti.it, corredate di un CV con evidenza delle esperienze specifiche maturate nei settori di interesse e consenso al trattamento dei dati ai fini della raccolta delle adesioni e comunicazioni di diretta pertinenza agli interessati che saranno chiamati a collaborare nelle diverse commissioni e sedi.

Cari saluti

Elbano de Nuccio

A handwritten signature in black ink, appearing to read 'Elbano de Nuccio', with a large, sweeping flourish underneath.

ACCOUNTANCY EUROPE POLICY GROUP: CORPORATE GOVERNANCE AND INTERNAL CONTROLS

TERMS OF REFERENCE

GENERAL MISSION

This expert group through its work will:

- contribute to the Accountancy Europe strategic priority on corporate governance (taking into account the EU developments on corporate governance)
- emphasise the role corporate governance plays in risk management and internal controls
- look into the correlations between a good corporate governance system and audit (3 lines of defence)
- take into consideration emerging initiatives on corporate governance by other stakeholders
- increase the relevance of the profession among EU stakeholders, notably by providing the profession's views and suggestions for relevant pieces of EU legislation
- explore the role of corporate governance in green transition
- discuss the profession's own governance and internal organisation

TOPICS

Within the overall Accountancy Europe strategy, this policy group together with Accountancy Europe team will bring forward topics that the group should be working on. As a starting point the group will consider the following topics:

- ESG governance - the evolving role of boards and audit committees
- EC Corporate Sustainability Due Diligence Directive (CS3D) & supply chain due diligence verification
- Board membership, expertise and responsibilities
- Audit committee and other board committees
- Risk management and internal controls
- Directors' duties
- Stakeholders' role and rights, including shareholders
- Embedding ESG in company culture

RELEVANT STAKEHOLDERS

As part of its work, this expert group closely follows the work of and seeks to influence the following stakeholders:

- EU policy makers (European Commission, European Parliament)
- Other EU stakeholders active on the topic, including relevant associations such as ecoDa, ECHA, Chapter Zero as well as civil society organisations

COLLABORATION

Based on the current strategy, it is expected that this expert group will hold:

- 2 full-day in-person meetings in Brussels per year
- 3 2-hour conference calls per year
- Ad hoc calls depending on the needs of the projects/consultations

RELATIONSHIPS WITH OTHER EXPERT GROUPS [IF APPLICABLE]

This policy group reports directly to the Board.

This policy group will draw upon the expertise of existing Accountancy Europe expert groups, as necessary:

- Sustainability Policy Group
- Sustainability Reporting Standards Working Party
- Corporate Reporting Policy Group
- Audit & Assurance Policy Group
- Anti-Money Laundering Working Group
- Professional Ethics and Competences Working Group

SPECIFIC CRITERIA FOR MEMBERS

This policy group will be looking into a wide range of matters as indicated above. In order for the group to carry out its work, its members must have expertise at least in a few of the following areas:

- expertise in or understanding of the EU regulatory framework on company law and corporate governance
- understanding of risk management, internal controls, governance systems and sustainability challenges
- experience as members of Board, audit committee, other board committees
- understanding the shareholders' role and responsibilities
- understanding of sustainability reporting and assurance
- desirable: understanding and practical experience with environmental and human rights supply chain due diligence and verification

Group Profile: Audit and assurance pillar (policy - AAPG)

The details below are specific to this policy group and should be read in conjunction with the [Introduction of Expert Groups](#), which applies to all Accountancy Europe expert groups.

General mission

Audit ensures that organisations' financial information is reliable, thus instilling confidence and trust in the economy. This public interest role of audit is at the forefront of the AAPG's work, which is performed in the long-term collective interest of the profession.

The AAPG's mission is in principle to steer, coordinate and supervise Accountancy Europe's activities in relation to audit and assurance matters, and align these activities with Accountancy Europe's strategic objectives and priorities.

The overall aim of the group is to enhance the profession's reputation and relevance.

The group provides technical, regulatory and policy input when necessary and appropriate, such as comments to relevant legislative proposals and exposure drafts. This is aimed at representing the European profession towards European and international stakeholders, policy makers, regulators and standard setters.

In addition, the AAPG drives thought-leadership, stimulates innovation in assurance services and increases Accountancy Europe's visibility in the field of auditing, assurance and related areas.

The following expert groups are currently active and operating under the auspices of the AAPG:

- IAASB and PCAOB Working Party
- Professional Ethics and Competences Working Party (for responses to IESBA Exposure Drafts)
- Banks Working Party (for audit-related matters)

The AAPG may also have ad-hoc task forces to deal with other specific matters.

Scope of work

Within the overall Accountancy Europe strategy, this policy group, together with dedicated staff members, provides input and expertise on the following topics:

- European Commission corporate reporting & audit initiative and related developments (including matters such as auditor choice in the PIE market, multi-disciplinary firms, mandatory audit firm rotation, provision of non-audit services, audit oversight)
- Future of audit (consideration of the scope of audit as related to internal controls, audit quality indicators, stratification of the PIE definition, digitalization as driver and enabler of audit quality)
- IAASB and PCAOB standards
- SME audit (in line with overall SME strategy)

To support the work of the AAPG, Vice-Chairs can be appointed for these topics.

Chair

The Chair presides over the meetings of the expert group, steers its work, acting in a neutral and impartial way; seeks consensus, facilitates the emergence of the necessary compromises; provides quality assurance, makes the necessary decisions to move the work forward and reports to the Board as appropriate.

Relevant stakeholders

As part of its work, this policy group closely follows the work of and seeks to influence the following stakeholders:

- EU policy makers and regulators (European Commission, CEAOB, etc.)
- International Auditing and Assurance Standards Board (IAASB)
- Public Company Accounting Oversight Board (PCAOB)

Meetings

Based on the current strategy, it is expected that this policy group will hold:

- 2 full-day in-person meetings in Brussels per year
- 4 to 8 2-hour conference calls per year, depending on the needs

Specific criteria for members

In order for the expert group to carry out its work, its members must be familiar with the topics and stakeholders indicated above. Specifically, they should have the following skills and areas of expertise:

- Diversified expertise and experience in the areas of the expert groups listed above
- Interest in the activities of other related groups, i.e. Corporate Reporting Policy Group, Corporate Governance Policy Group, Sustainability Policy Group, etc.
- Experience as an auditor is a plus
- Knowledge and experience related to audit of Small and Medium-sized Entities (SMEs) is a plus



Technical Committees

Fiscal Committee

CFE's Fiscal Committee is comprised of two Sub-Committees: the Direct Taxes Subcommittee and Indirect Taxes Subcommittee, which focus on monitoring and responding to developments in tax policy and tax law at both European and international level. The Fiscal Committee aims to provide members with a cohesive view of the current state of affairs in tax policy by providing detailed analyses and updates concerning the work of the EU, OECD and UN.

Member and observer organisations nominate delegates who attend the Fiscal Committee's technical meetings and are contacted on a regular basis concerning developments in taxation policy. The views communicated to CFE by those delegates concerning the developments are then represented in CFE's Opinion Statements and outreach work in both European and international tax fora.



Professional Affairs Committee

The Professional Affairs Committee engages in the policy areas that concern and affect the exercise of the tax advisory profession. By way of submitting position papers and engaging with the European Commission and the OECD, the Professional Affairs Committee advances the CFE Board priorities that concern the tax advisory profession at large.

In the past year, the Professional Affairs Committee participated in many initiatives at EU and OECD level that aim to contribute to the ongoing policy debate and to voice the concerns of European tax advisers. Apart from partaking in ongoing discussions with the EU Commission in different policy areas, the Professional Affairs Committee regularly responds to various EU and OECD questionnaires and also drafts technical updates of relevance for tax advisers which are aimed at informing the members of recent developments.

The work of the Professional Affairs Committee broadly covers issues such as: ethics and professional codes, anti-money laundering, reporting of tax avoidance schemes, cooperation with tax authorities, digitalisation of tax services, taxpayers' rights, tax certainty, professional qualifications and regulation, liability and insurance, cross-border mobility, business structures of tax firms, client confidentiality and legal privilege.

Tax Technology Committee

The Tax Technology Committee (TTC) was established in 2018 as a response to the manifest importance of digital taxation and technology and its applications in taxation both now and for the foreseeable future. In this regard, the TTC has a different approach to tax and technology, being devoted to digital transformation and all its ramifications for tax.

The committee operates in a horizontal rather than a vertical way. This means that, upon identifying the topics the Committee feels are important to address, each subject is then headed up by project leader with a small operational team and report on the subject to the Committee, which thereafter makes recommendations for further action and progress of the working group.

The Tax Technology Committee is in particular focused on the role professionals handling tax in all manifestations will have and the risks and opportunities posed to them by the development of technology and the increasingly direct interaction between taxpayer and revenue authorities.



New Tax Professionals ad hoc Committee

The New Tax Professionals (NTP) Ad Hoc Committee was formally established during the CFE General Assembly held in Torino on 04 October 2019. The NTP Ad Hoc Committee was formed to represent new tax professionals from within CFE Tax Advisers Europe, allowing them to better understand how different Member Organisations work, promote relevant issues in their jurisdictions and build a cross-border network of the future

generation of tax leaders. The Committee considers new tax professionals someone within their first 10-15 years of practice (or 10-15 years of membership of the Member Organisation).

The New Tax Professionals Ad Hoc Committee enables the representation of the views of newer members to the CFE, and facilitates the sharing of knowledge, information and experience between delegates within the CFE and the NTP. The Committee also aims to help provide potential future delegates and Committee members for the CFE and Member Organisations, through helping to increase understanding of the CFE, and increasing the visibility of future leaders to those who are currently part of the CFE leadership.



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The details below are specific to this expert group and should be read in conjunction with the Introduction document, which applies to all Accountancy Europe expert groups.

General mission

Properly functioning and adaptable tax systems are essential to ensure governments deliver public services, to facilitate cross-border trade, and enhance competitiveness. The accountancy profession interacts with national and international tax systems in many different ways, contributing to society by assisting taxpayers and policymakers to meet their obligations.

The TPG's mission is to steer, coordinate and supervise all Accountancy Europe's activities in relation to tax matters, and align these activities with Accountancy Europe's key strategic objectives and priorities. In a period of increasing politicisation of tax, it is the TPG's mission to consider changes in tax policy, as well as to comment on technical issues at European and international level.

In addition, the TPG aims to drive thought-leadership and increase Accountancy Europe's visibility in the field of tax policy, stimulating debate on how tax systems can respond to the challenges of new economic models, how to develop fairer tax systems, and how the profession's role in tax systems will evolve.

The following expert groups are currently active and operating under the auspices of the TPG:

- VAT Task Force

The TPG may also have ad-hoc task forces to deal with other specific matters.

Work programmes & their vice chairs and other topics

Within the overall Accountancy Europe strategy, the TPG, together with dedicated staff members, provides input and expertise on the following topics:

work programmes

1. Taxation of new business models, taxation of the digitalised economy, circular economy, carbon emissions
2. Sustainable tax systems, including:
 - Exploring tax systems that promote societal values (such as reduced pollution)
 - Reflecting on tax bases and systems that are suitable for the future (to deal with digitalisation, taxpayer mobility)
 - Promoting the development of a European VAT system

To support the work of the TPG, Vice-Chairs are appointed for each of the work programmes.

Vice-Chairs

The role of a Vice-Chair is to steer, supervise and conclude the work on one or more focus matter(s) or project(s) within a work programme. This is done with the input from expert group members and together with the Accountancy Europe team. The progress and outcome of this work is reported back to the TPG.

non-recurring and/or project-oriented work

- Responding to European Commission public consultations on VAT, direct tax and tax policy
- Streamlining European and international tax systems
 - Enhancing tax technology transformation
 - Promoting assurance on tax systems and cooperative compliance
 - Simplifying withholding tax procedures

Relevant stakeholders

As part of its work, the TPG closely follows the work of and seeks to influence the following stakeholders:

- EU policy makers (European Commission, European Parliament, Council of the European Union)
- The OECD
- International standard-setters (IASB, IESBA, GRI)

We also actively engage with other representatives of professional bodies and of non-governmental organisations active in the tax policy field.

Meetings

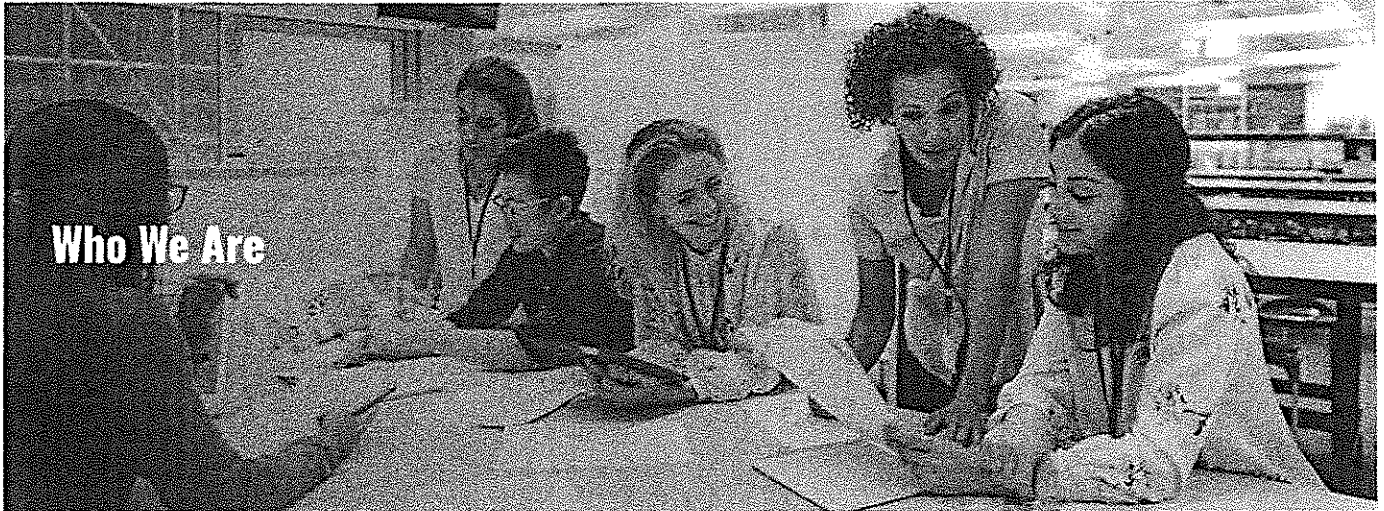
Based on the current strategy, it is expected that this expert group will hold:

- 1 full-day in-person meeting in Brussels and 1 full-day conference call per year
- Ad-hoc 2-hour conference calls as required by workload

Specific criteria for members

In order for the TPG to carry out its work, its members must be familiar with the topics and stakeholders indicated above. Specifically, they should have the following skills and areas of expertise:

- technical issues relating to cross border direct tax or VAT
- tax-policy related matters including the political dimension of tax policy
- the impact of technology on tax systems
- new developments in the tax environment such as cooperative compliance, tax assurance and other enhanced disclosure initiatives
- taxation of new business models (e.g. digital taxation, taxation of the circular economy etc) and green taxes



Who We Are

Our Purpose

Leadership

Advisory Groups

International Panel on Accountancy Education Professional Accountancy Organization Development & Advisory Group Nominating Committee
Professional Accountants in Business Advisory Group **Small and Medium Practices Advisory Group** Transnational Auditors Committee & Forum of Firms

Membership

In the News

Operations

Careers

Small and Medium Practices Advisory Group

Small- and medium-sized practices (SMPs) are a critically important part of the accounting profession and constitute the vast majority of accountancy practices worldwide. A strong SMP constituency can contribute to increased choice and competition in the market for professional services.

SMPs service an extremely significant segment of the economy – small- and medium-sized entities (SMEs). Research indicates that more than 95% of enterprises across the world are SMEs, accounting for approximately 60% of private sector employment and contributing significantly to countries' gross domestic product (GDP). SMEs are crucial to the health, stability, and sustainable economic growth of both developed and developing economies.

The definition of SMP will vary from one jurisdiction to another. IFAC describes SMPs as practices that exhibit the following characteristics: their clients are mostly SMEs; they use external sources to supplement limited in-house technical resources; and they employ a limited number of professional staff.

The IFAC SMP Advisory Group is an advisory body that provides strategic input on IFAC's activities in three main areas:

- Supporting standard setting – providing regular and timely input to the international standard-setting process in order to help ensure the stability, relevance, and proportionality of international standards to SMEs/SMPs;
- Building a future-ready profession – developing and sharing practical guidance, tools and resources with a focus on implementation of international standards, practice management, and business advisory services; and
- Speaking out – promoting the visibility and recognition of SMPs and representing and advocating on behalf of SMPs and SMEs worldwide.

Key Contact

- Christopher Arnold, Head of SME/SMP and Research

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