



Fondazione  
Compagnia  
di San Paolo

Margherita Spaini

CURRICULUM VITAE



# Margherita Spainì

## Professional experience

1987 - TO DATE

### Chartered Accountant

#### Freelance professional with offices in Turin

She has been working as a Chartered Accountant since 1987, also performing institutional roles for her Professional Association between 1997 and 2016.

In particular, she was Auditor from 1997 to 2000, Director from 2000 to 2012 and Secretary Director from 2012 to 2016. She is currently Director of the Piero Piccatti Foundation, dedicated to training in the sector.

Registered in the Register of Statutory Auditors, Expert Witness, Mediator, Local Authority Auditor, she combines her occupation with involvement in technical committees, working as a court-appointed and ex parte expert witness in civil and criminal cases and holding administrative and supervisory positions. Over the years she has been a regular member or Chair of the Boards of Statutory Auditors of listed and non-listed companies and Public Interest Bodies, Boards of Auditors of Local Authorities, Public Bodies, Local Health Authorities and Hospitals and Non-Profit Bodies, as well as Member or Chair of Supervisory Bodies.

She has edited, as scientific coordinator, author and co-author, publications of a professional nature and has been a speaker at conferences promoted by her own Professional Association. She has participated in study groups on the subject of control, social reporting, technical and regulatory expertise for Public Bodies and the Third Sector.

1986 - 1999

### Professor

#### Higher Secondary School - Business Administration

In 1986, she entered the competition for professorships and qualified to teach economics and business related subjects.

She held the position of full-time professor of business administration for the last three years of the course for Accounting Programmers at the B. Russell State Technical Institute from 1986 to 1999, while still working on a freelance basis.

1985

### Employee

#### Lavazza Spa

Employed in the purchasing department, she gained specific experience in foreign trade contracts and international negotiation, working on a freelance basis.



1985

## Employee

### Italsiel Spa

Employed in the field of preparatory management analysis for the development of complex information systems. Work carried out on a freelance basis.

## Education

1986

## Licence to practise as a chartered accountant

Obtained in 1986 with subsequent registration with the Professional Association of Turin.

OCT 1980 - JUL 1984

## Degree in Economics and Business - old system

Gained in July 1984 with a score of 110/110 - Dissertation on Accountancy.

1982

## Auditing course

AIESEC Course on Auditing Techniques at UNITO.

SEP 1975 - JUL 1980

## Secondary school leaving certificate in Classical Studies

Gained in July 1980 at Liceo Classico Statale Camillo Cavour with a score of 57/60.

## Other professional experience

### INSTITUTIONAL POSTS

- 2019 to date Member of the Management Board of ANCREL – National Association of Local Authority Auditors - Turin Section
- 2016-2019 Vice-Chair, ANCREL – Turin Section
- 2017 to date – Director, Piero Piccatti advanced training school
- 2012-2018 Member of National Association of Auditors ANCREL
- 2013 to date - Member of the continuous training commission ODCEC
- 2013 to date - Contact for the Equal Opportunities Committee of ODCEC
- 2012-2016 Secretary Director of the Association of Chartered Accountants and Accounting Experts of Turin
- 2008-2012 Director of the Association of Chartered Accountants and Accounting Experts of Turin
- 2000-2007 Director of the Association of Chartered Accountants of Turin
- 1997-2000 Member of the Board of Auditors of ODCEC, Turin



#### ACTIVITIES PERFORMED

- Chartered Accountant in the following fields:
  - Accounting and tax management
  - Tax and corporate consultancy
  - Consultancy for non-profit organisations, public bodies, companies owned by public bodies
  - Judge's assistant
  - Examiner for registration in the register of experts and expert witnesses held by the Turin Chamber of Commerce
  - Assessor member of technical committees
  - Auditor
  - Member of supervisory bodies
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#### CURRENT POSTS

as Regular Auditor of companies covered by section 5 of the civil code

- A+A Monferrato S.p.A. (Chair)
  - Microntel S.p.a. (Chair)
  - Cooperativa Taxi Torino (Chair)
  - SCR Piemonte S.p.A. – società di committenza regionale - (Chair)
  - Amiat Veicolo S.p.A.
  - Valle Dora Energia S.r.l.
  - Cooperativa Immaginazione Lavoro a r.l.
  - Tecnosevicecamere S.c.p.a.
  - Xché? zero tredici - società consortile a responsabilità limitata (sole statutory auditor)
  - TRM S.p.a.
  - Xché? zero tredici srl impresa sociale (sole statutory auditor)
  - Sanlorenzo S.p.a. società quotata segmento STAR
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#### CURRENT POSTS

as Auditor

- Compagnia di San Paolo (Chair)
  - Fondazione Collegio Carlo Alberto (Chair)
  - Fondazione Bono e Ullio
  - Associazione Torino Giustizia at the Court of Turin
  - Slow Food per la biodiversità Onlus
  - Associazione Fitzcarraldo
  - Fondazione per l'arte 1563
  - Musei Reali di Torino
  - Municipality of Giaveno
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#### PREVIOUS RELEVANT POSTS

- Societe generale securities services Spa – regular statutory auditor and member of the Supervisory Body for one term of office – Bank supervised by the ECB
  - Pininfarina Spa – regular auditor for one term of office - listed company
  - Member of the Board of Statutory Auditors of Città della Salute della Scienza
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CONFERENCE SPEAKER  
AND COURSES

- *Specific traditional and innovative management control tools for the private and public world – management control in local health authorities* – Unione Industriale di Torino, November 2001
- *Educational activity programme in educational institutions* – 2001
- *The board of statutory auditors in local health authorities - legal connotations* - School of business administration, training course for General Managers of Healthcare Companies, September 2002
- *Public charities - tax aspects* – Piedmont Region, November 2002
- *Reform of company law* – Mono tematica Map, December 2002
- *Local Authorities course* – University of Turin, October-November 2003
- *Tax regime of non-profit organisations* - Diretta Map, May 2005
- *Role of the Board of Statutory Auditors*, Local Health Authority Regional course, April 2006
- *Court of Auditors Questionnaires for Local Authorities and Local Health Authorities* - 2007
- *The 2008 Budget for Local Authorities*
- *Local Authorities course* – University of Turin, February-March 2008
- *Social Reporting Conference* – Acqui Terme, September 2009
- *Regulations for non-profit organisations* - Piedmont Region, May 2010
- *Company transfers: legal and fiscal aspects* – Turin Chamber of Commerce, May 2010
- *Statutory Audits* – Diretta MAP, July 2010
- *The non-profit world – Reteconomy, March 2011*
- *Seminars with the Turin Chamber of Commerce on the subject of non-profit organisations* - 2011
- *Guide for lawyers on reading tax returns* – Court of Turin, 2011
- *Local Authorities Course* – Torino Incontra, March-June 2012
- *The centrality of the Board of Statutory Auditors in the network of corporate controls - listed companies* - Torino Incontra, June 2012
- *Professionals and public companies: new scenarios* – Torino Incontra, October 2012
- *Professionals and the new health care plan* – Association of Chartered Accountants, November 2012
- *The new technical specification of the Chamber of Commerce* – Torino Incontra, 2012, 2013
- *The administrative body of listed companies in regulated markets* – Torino Incontra, March 2013;
- *Local Authorities Course* – Torino Incontra, March 2013
- *Local Authorities Course* – Association of Chartered Accounts, April 2013
- *The proper management of non-profit organisations: main obligations* – Municipality of Nichelino, May 2013
- *Civil law for chartered accountants course* Autumn 2013
- *Criminal law for chartered accountants course*, Autumn 2013
- *Managing the crisis* – Fondazione Sandretto Re Rebaudengo, March 2014
- *The management of internal controls, rules on transparency and the prevention and suppression of corruption and illegality in Public Administration* – Torino Incontra, March 2014
- *Focus on non-profit* – Lecture Hall, Faculty of Economics, University of Turin, March 2014
- *The Board of Statutory Auditors in listed companies* – Piedmont Region Meeting Centre, April 2014



- *The Board of Statutory Auditors in the network of information flows and controls* – Association of Chartered Accountants, November 2014
- *Companies owned by public bodies* - Association of Chartered Accountants of Aosta, November 2014
- *Tax for growth: lower taxes and formalities, more compliance* – Torino Incontra, – Association of Chartered Accountants and Accounting Experts – Revenue Agency, January 2015
- *The stability law 2016* – Torino Incontra, – Association of Chartered Accountants and Accounting Experts – Revenue Agency, January 2016
- *New guidelines for the Boards of Statutory Auditors of non-listed companies*– Torino Incontra – April 2016
- *Information flows, listed companies and publicly owned companies: control bodies* – Campus Luigi Einaudi – Lecture Hall, Faculty of Law – Turin, 8 March 2017
- *Publicly owned companies* – Lecture Hall, Court of Turin – 2018
- *Supervisory bodies and internal audits: a potential border land. The role of accountants in consultancy and compliance* – Court of Turin – planned for March 2020.

#### REGISTRATIONS / LICENCES

- 2012** – registered on the List of Local Authority Auditors (since the list was first established)
- 2009** – registered on the list of Conciliators of the Arbitration Court of Turin
- 1999** – enrolled in the Register of Expert Witnesses of the Court of Turin - Chartered Accountants Category
- 1995** – registered on the list of Statutory Auditors under number 55683 by Ministerial Decree of 12.4.1995 (Gazzetta Ufficiale 31 bis of 21.4.1995)
- 1990** – enrolled in the register of court-appointed expert witnesses
- 1984** – awarded a licence to teach technical and business subjects

## Personal skills

#### MOTHER TONGUE

Italian

#### OTHER LANGUAGES

#### ENGLISH

COMPREHENSION  
Listening / Reading

SPOKEN  
Interaction / Speaking

WRITTEN

C2 / C2

C2 / C2

C2

Certificate of Proficiency in English (University of Cambridge – UK)  
Certificate of American Proficiency ( Michigan University – US)

#### FRENCH

C1 / C1

B2 / B1

A/2

Levels: A1/A2: Basic user - B1/B2: Intermediate user - C1/C2: Advanced user



OPERATING SYSTEMS  
PROGRAMMING LANGUAGES  
SOFTWARE

Use of MS Office

## Publications (non-academic) as co-author and/or coordinator

1. *La trasformazione delle IPAB* [The transformation of public charities] – ed. Regione Piemonte
2. *Sapere donare* [Knowing how to donate] – ed. Fondazione CRT (Leading Innovation and Knowledge for Society)
3. *Manuale delle Onlus* [Handbook of non-profit organisations] – ed. Eutekne
4. *Governo, controllo e valutazione delle società partecipate dagli Enti Locali* [Governance, control and evaluation of Local Authority investee companies] – ed. MAP
5. *I quindici anni del Comitato di Gestione – il ruolo dei rappresentanti* [Fifteen years of the Management Committee - the role of representatives] – ed. Eutekne
6. *La centralità del Collegio Sindacale nella rete dei controllo societari* [The centrality of the Board of Statutory Auditors in the network of business controls] – ed. Eutekne (e-book);
7. *Professionisti e società pubbliche: nuovi scenari* [Professionals and public companies: new scenarios] – ed. Eutekne (e-book)
8. *Il bilancio consolidato degli Enti Locali* [The consolidated financial statements of Local Authorities] – ed. MAP
9. *Manuale di Ragioneria Pubblica* [Handbook of Public Accounting] – ed. Eutekne
10. *Manuale del non profit* [The Non-Profit Handbook] – ed. Eutekne
11. *Il rapporto Banca/piccola-media impresa – strumenti e fondamenti: linee guida dall'esperienza torinese* [The Bank/small-medium enterprise relationship - tools and foundations: guidelines from the experience of Turin] ed. Eutekne (e-book)
12. *Linee guida per i Collegi Sindacali delle società non quotate – ed. Eutekne (e-book)* [Guidelines for the Boards of Statutory Auditors of non-listed companies].

## Personal details

I consent to the processing of personal data contained in this Curriculum Vitae pursuant to the GDPR 2016/679 and to the dissemination of the same through the website and the social media channels of Compagnia di San Paolo for reasons of transparency related to my office.

Torino, July 14<sup>th</sup>, 2020  
**Margherita Spainì**