

**GIORGIO RUSTICALI**

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Professor on contract of *Auditing e Controllo Interno* – Master in Administration Finance and Control  
Bologna Business School  
University of Bologna

**OTHER ACADEMIC POSITIONS**

since 2002, Member of the Scientific Board and lecturer for the master in Finance and Control at Bologna Business School, University of Bologna. Director for the section auditing at Profingest Management School di Bologna.

since 2003 until now, Member of the Scientific Board and lecturer for the master in Finance and Control at Bologna Business School, University of Bologna. Director for the section “Auditing and Internal Control”.

2003-2004, 2004-2005, Letters of commendation written by the Dean Prof. Ugo Calzolari.

*Teaching*

Professor at the University of Bologna – Faculty of Economics – Forlì.  
Branch holding the following courses:

Auditing (from academic year 1999-2000 until now);  
Internal audit (from academic year 2002-2003 to a.y. 2007-2008);  
Internal Control (a.y. 2008-2009, in English);  
Financial reporting (a.y. 2003-2004 and 2004-2005);  
Financial analysis for venture capital (tutorial course. A.y. 2002-2003).

**OTHER POSITIONS**

From September 1990 to August 1993, Auditor for Reconta Ernst & Young s.a.s.

From September 1993 to September 1995, tax auditor with “Studio di consulenza legale e tributaria” in Bologna, a correspondent for fiscal and corporate services of Arthur Andersen & Co.

From October 1995 until now, free lance and consultant in auditing, internal control and corporate governance; statutory auditor in large company and worldwide company.

From December 1999 to June 2004, Operating Partner and free lance auditor (from October 1995 to November 1999) at “PKF Italia S.p.A.”, a worldwide company, member of the Consob Bar, with 350 offices in 118 countries and 8000 consultants of which 880 are operating partners.

1992, Bar certificate of accounting achieved at the University of Bologna in 1992.  
Member of the Bar of the Auditors at the Minister of Justice (since the first year of foundation, 1995).

## EXPERTISE

- auditing and internal control:

- Wittur s.p.a. (Chairman of the Board of the Statutory Auditors);
- Wittur Italia Holding s.r.l. (Chairman of the Board of the Statutory Auditors)
- Carlyle Real Estate S.g.r. (Chairman of the Board of the Statutory Auditors);
- Diebold Italia S.p.a. (Statutory Auditor);
- Conad s.c. (Chairman of the Board of the Statutory Auditors);
- SuperJet International s.p.a. (Chairman of the Board of the Statutory Auditors and Member of the Board ex lege 231/2001, appointed by Sukhoi Aviation Holding Company);
- Credito di Romagna S.p.a. (Chairman of the Board of the Statutory Auditors, appointed after the Bank of Italy commissioner);
- So.F.Ter. S.p.a. (Chairman of the Board of the Statutory Auditors);
- Diners Club Italia S.p.a. (Chairman of the Board of the Statutory Auditors).

- accounting;

- corporate governance;

- director:

- o Prima Immobiliare Italiana s.r.l.;
- o Everett Italia s.r.l.;
- o Consorzio Cooperative Costruzioni – CCC Società cooperativa (member of the internal committee).

- bankruptcy and liquidation of company:

- o receiver of Dunganee s.r.l., exclusive distributor in Italy of Seattlebased Filson Co.'s products (sportswear);
- o liquidator of S.N.D. Società Nazionale Discount s.r.l., a nation-wide consumer products retailer chain;
- o liquidator of Bell Micro Products Italia s.r.l.;
- o liquidator of Collage Italia s.r.l. (UK Greetings group).

## EDUCATION

1984, Diploma of classical studies at G.B. Morgagni High School in Forlì.

1990 Graduated in Economics at the University of Bologna.

Subject of thesis: Fiscal Law.

Argument: "Non-profit entities, particularly with regard to the Town Counsels with municipal companies". Relator: Prof. Antonio Cicognani.

## LANGUAGES

fluent English and fare Spanish.

## PRINCIPAL PUBLICATIONS

Co-author of the book "Auditing e servizi di assurance. Un approccio integrato" ed. Pearson Italia, 2006, italian version of the book "Auditing and Assurance Services", by Arens-Elder-Beasley, ed. Pearson Prentice Hall.