

## ISAR Consultative Group Members

| No.   | First Name | Surname        | Title  | Organisation   | County          |
|---|------------|----------------|--|--|-----------------|
| <b>INTERNATIONAL AND REGIONAL ORGANIZATIONS</b> |            |                |  |  |                 |
| 1   | Richard    | Thorpe         | Accounting and Auditing Advisor                              | Financial Stability Board                                    | Switzerland     |
| 2   | Ian        | Ball           | CEO  | International Federation of Accountants (IFAC)               | USA             |
| 3   | Gabriella  | Kusz           | Senior Technical Advisor                                     | International Federation of Accountants (IFAC)               | USA             |
| 4   | Olivier    | Boutellis-Taft | Chief Executive  | Fédération des Experts Comptables Européens (FEE)            | Belgium         |
| 5   | Jonathan   | Bravo          | Secretary General  | International Organization of Securities Commissions (IOSCO) | Spain           |
| 6   | John       | Hegarty        |  | World Bank   |                 |
| 7   | Henri      | Fortin         | Head, Centre for Financial Reporting Reform                  | World Bank   | Austria         |
| 8   | Liam       | Coughlan       | Senior Financial Management Specialist                       | World Bank   | Austria         |
| 9   | Samiuela   | Tukuafu        | Principal Financial Sector Specialist                        | Asian Development Bank (ADB)                                 | Philippines     |
| 10  | Wayne      | Upton          | Director of International Activities                         | International Accounting Standards Board (IASB)              | UK              |
| 11  | Michael    | Walsh          | Special Projects Consultant                                  | Association of Chartered Certified Accountants (ACCA)        | UK              |
| 12  | Andrew     | Steele         | Director - Corporate Development                             | Association of Chartered Certified Accountants (ACCA)        | UK              |
| 13  | Neil       | Stevenson      | Executive Director - Brand                                   | Association of Chartered Certified Accountants (ACCA)        | UK              |
| 14  | Frans      | Ronsholt       | Head, Public Expenditure and Financial Accountability (PEFA) | PEFA   | USA             |
| 15  | Youngki    | Kim            | EMC Advisor  | International Organization of Securities Commissions (IOSCO) | Spain           |
| <b>ACCOUNTING PROFESSION</b>                    |            |                |  |  |                 |
| 16  | Ganapathy  | Ramaswamy      | Vice-President   | The Institute of Chartered Accountants of India (ICAI)       | India           |
| 17  | Dennis     | Brown          | Chairman   | Institute of Chartered Accountants of Jamaica (ICAJ)         | Jamaica         |
| 18  | Aziz       | Dièye          | Partner in Charge  | Cabinet Aziz Dièye   | Senegal         |
| 19  | Paul       | Hurks          | Director   | Royal NIVRA  | The Netherlands |
| 20  | Christine  | Albrecht       | Senior Manager   | Deloitte Touche Tohmatsu                                     | USA             |

|   |                |                    |  |   |                     |
|---|----------------|--------------------|--|---|---------------------|
| 21  | April          | Mackenzie          | Global Head, Public Policy and External Affairs                        | Grant Thornton International                                    | USA                 |
| 22  | Susanna        | Di Felicianantonio | Head of EU Public Affairs  | Institute of Chartered Accountants in England and Wales (ICAEW) | UK                  |
| 23  | Jean           | Ettridge           | Head of International Affairs  | Institute of Chartered Accountants in England and Wales (ICAEW) | UK                  |
| 24  | Ivan           | Sotomayor          | Managing Partner   | Sotomayor & Associates, LLP                                     | USA                 |
| 25  | Nancy          | Kamp-Roelands      | Director   | Ernst & Young Accountants LLP                                   | The Netherlands     |
| <b>NATIONAL REGULATORS / STANDARD SETTERS</b> |                |                    |  |   |                     |
| 26  | Reto           | Eberle             | Member   | Swiss GAAP FER  | Switzerland         |
| 27  | Ashraf         | El Sharkawy        | Senior Advisor of the Chairman   | Egyptian Financial Supervisory Authority                        | Egypt               |
| 28  | Lin            | Zhu                | Deputy Director, Standards Division II,<br>Accounting Regulatory Dept. | Ministry of Finance   | China               |
| 29  | Leonid         | Shneydman          | Director, Regulation of Public Financial Control                       | Ministry of Finance   | Russian Federation  |
| 30  | Damir          | Kaufman            | Secretary General  | Ministry of Justice   | Republic of Croatia |
| 31  | Ewald          | Müller             | Director, Financial Analysis   | QFCRA   | Qatar               |
| <b>DEVELOPMENT AGENCIES AND BANKS</b>         |                |                    |  |   |                     |
| 32  | Bill (William) | Phelps             | Executive Vice President   | CARANA Corporation  | USA                 |
| <b>ACADEMIA</b>                               |                |                    |  |   |                     |
| 33  | Nelson         | Carvalho           | Professor  | University of Sao Paulo   | Brazil              |
| 34  | Malgorzata     | Jaruga-Baranow     | Professor  | Academy of Management in Lodz                                   | Poland              |
| 35  | Gert           | Karreman           | Professor / Doctor   | Leiden University   | The Netherlands     |
| 36  | Anthon         | Verweij            | Professor  | Leiden University   | The Netherlands     |
| 37  | Belverd E.     | Needles Jr.        | Professor  | De Paul University  | USA                 |
| <b>UNCTAD CONSULTANTS</b>                     |                |                    |  |   |                     |
| 38  | Guillermo      | Braunbeck          | Academic Fellow  | IFRS Foundation   | UK                  |
| 39  | Lesley         | Stainbank          | Dean   | University of KwaZulu-Natal                                     | South Africa        |
| 40  | Van Tan Hoang  | Vo                 | Partner, Financial Services  | Ernst & Young Vietnam Ltd.                                      | Vietnam             |
| 41  | Drissa         | Kone               | EXPERT COMPTABLE   | Conseil National de la Comptabilité                             | Cote d'Ivoire       |
| 42  | Elionor        | Weffort            | Professor  | FECAP   | Brazil              |
| 43  | Sergey         | Shapiguov          | Managing Partner/Accountant  | FBK (PKF Moscow)  | Russia              |
| 44  | Kurt           | Ramin              | Advisor  | AccountAbility  | UK/Germany          |
| 45  | Elsa           | Garcia             | Board Member   | Financial Reporting Standards Board                             | Mexico              |
| 46  | Kai            | Di                 | Director   | Ministry of Finance   | China               |