



GENERAL ASSEMBLY
78th session
Rome, 12 December 2019

UNIDROIT 2019
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Item No. 12 on the Agenda: Appointment of the Auditor

(Secretariat Memorandum)

<i>Summary</i>	<i>See below</i>
<i>Action to be taken</i>	<i>Appointment of the Auditor as of 1st January 2020 for a period of five years</i>
<i>Related documents</i>	<i>None</i>

1. The General Assembly, at its 73rd session, held on 11 December 2014, decided to reappoint Mr Francesco Bonifacio as Auditor for a second term. Mr Bonifacio's second and final term of office under Article 17 of the UNIDROIT Statute in accordance with Article 17, paragraph 3 of the UNIDROIT Statute, will expire on 31 December 2019 and the General Assembly will, at its 78th session, be called upon to appoint a new auditor of the Institute.

3. The Statute provides that the General Assembly shall appoint an auditor upon nomination of the President of the Institute. Given the passing of late President Alberto Mazzoni in May 2019, the Secretariat published a call for expressions of interest by 15 November 2019, so that the Secretary-General may make a proposal to the General Assembly.

4. The announcement, as well as the *curriculum vitae* of the candidate proposed by the Secretary-General, are appended to this document.

5. *The General Assembly is called upon to decide on the appointment of the nominee to the post of Auditor as of 1st January 2020 for a period of five years.*

APPENDIX I

The International Institute for the Unification of Private Law (UNIDROIT), an independent intergovernmental organisation based in Rome is currently inviting expressions of interest for the position of

INDEPENDENT FINANCIAL AUDITOR

The incumbent shall be appointed under Article 17 of the Statute at the 78th session of the UNIDROIT General Assembly (12 December 2019), and shall have a proven track-record in the certification of financial accounts. The incumbent shall liaise with the Treasurer of the Institute and ensure compliance of the financial reports produced by the Secretariat with the highest standards of transparency and accountability applicable to intergovernmental organisations based in Italy.

Duration of the appointment: the Auditor shall be appointed for a 5-year term from 1 January 2020, which may only be renewed once.

Applicable annual fee: in line with the approved budget for 2020 submitted to the approval of the General Assembly upon recommendation of the Finance Committee.

Language requirements: UNIDROIT's working languages are English and French. Working knowledge of Italian is an asset.

Entry on duty: 1 January 2020.

Expressions of interest should be addressed to the Secretary-General of UNIDROIT including a cover letter, client portfolio, and external auditor certification, and sent by e-mail to jobs@unidroit.org **no later than 15 November 2019.**

For more information, visit www.unidroit.org

APPENDIX II

CV of Proposed Candidate

Curriculum Vitae



Domenico Antonio Italiano

Partner - Studio Gemma, Law and Tax Firm

Office

Via di Villa Patrizi 13

000161 - Rome

Phone +39.06.441720

Fax +39.06.84242872

E-mail: legale@gemmaandpartners.com

Studies

Economics and Business Management

Languages

French: Written and spoken

from 1984 to date

TAX AND CORPORATE CONSULTING SERVICES CARRIED OUT IN THE FOLLOWING PRACTICES:

Corporate transactions

- Incorporation of companies, branches, representative offices for foreign companies in Italy;
- Establishment of joint ventures and consortia;
- Sale and purchase of companies and shareholdings;
- Feasibility studies and implementation of corporate restructuring operations including mergers, transfers, demergers, transformations, liquidations of companies and public entities;
- Planning and implementation of corporate acquisitions and public offers of shares and stock options;
- Advisory and consulting services to administrative bodies;
- Board member of administrative control authorities.

Tax consultancy and planning

- Providing in-depth tax analysis;
- Tax planning aimed to optimize direct/ indirect tax burden;
- Tax consulting and auditing focused on extraordinary corporate transactions such as acquisitions, mergers, demergers, transfers and liquidations;
- Tax advising on national and international contracts;
- Assisting multinational companies and Italian holdings on corporate groups' management (tax consolidation, group VAT, ruling procedures, etc.);
- Tax consulting for companies, organizations and non-profit foundations with regard to taxation of capital income and other financial incomes (Italian UCITS, harmonized and non-harmonized foreign funds, asset management, income from equity investments, etc.) and VAT issues;
- Comparability analysis in transfer pricing and market evaluations on suspicious corporate transactions.

Curriculum Vitae

Consultancy and advising in law-related tax issues

- Advising in the tax assessment and subsequent litigation before Tax Commissions and defense of the tax-payer in court;
- Drafting opinions in all areas of tax law, substantive and procedural, also in terms of EU and international law;
- Formulation of questions to the financial administration, request for rulings and agreements.

Due diligence investigations

- Investigating on legal and economic status of target companies;
- Setting due diligence reports for companies purchasing or selling companies, business units or individual assets;
- Examining company and contract documentation;
- Monitoring and examining administrative and judicial proceedings.

Corporate structuring optimization

- Providing assistance with regard to the entry of a new shareholder within the company's shareholding following a capital increase designed to strengthen the company's own resources;
- Providing assistance with regard to the reorganization of corporate structure following the entry of new shareholders within generational or management replacement processes;
- Providing financial advisory to companies in crisis, preparing and implementing economic and financial recovery plans;
- Providing assistance analyzing financial statements, examining corporate resolutions for verifying the correct application of accounting (OIC, IFRS, IAS) and regulatory principles.

Curriculum Vitae

Financial structuring optimization

- Defining optimal tax strategies for the financial coverage of specific investments and expansion projects.

Mergers & acquisitions

- Situation analysis and company assessment;
- Assisting in negotiations and tax issues related to the acquisition and transfer of companies, business units, controlling or minority share packages;
- Assisting in the planning (for economic, corporate and fiscal aspects) and in the implementation of acquisitions of companies or business branches with the possible use of financial leverage.

CURRENT HELD POSITIONS

- Acea Ambiente Srl (Acea S.p.A. Group) – Chairman of the Board of Statutory Auditors
- Demap S.r.l. (Acea S.p.A. Group) – Chairman of the Board of Statutory Auditors
- L. LAB S.r.l. (Luiss University) – Chairman of the Board of Statutory Auditors
- Sirti S.p.A. – Alternate auditor

CONTACT DETAILS

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Registered member of the Order of Chartered Accountants and Accounting Experts from 1984 (n. AA_001728)

Registered member of the Order of Legal Auditors from 1995 (n. 30679)