

Margherita Spaini

CURRICULUM VITAE

Margherita Spainì

Professional experience

Chartered Accountant

Freelance professional with offices in Turin 1987 to date

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.

Professor

Higher Secondary School - Business Administration 1986- 1999

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.

Employee

Lavazza Spa 1985

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

Employee

Italsiel Spa 1985

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

Education

Licence to practise as a chartered accountant 1986

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

Degree in Economics and Business - old system 10.1980/ 07.1984

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

Auditing course 1982

AIESEC Course on Auditing Techniques at UNITO.

Secondary school leaving certificate in Classical Studies 09.1975/ 07.1980

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

Other professional experience

- 2019 to date Member of the Management Board of ANCREL –Ass of Local Authority Auditors - Turin
- 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. Association of Chartered Accountants and Accounting Experts.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

- 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 held by the Turin Chamber of Commerce
 - Assessor member of technical committees
 - Auditor
 - Member of supervisory bodies

■ **CURRENT POST AS REGULAR AUDITOR OF COMPANIES – SECTION 5 CIVIL CODE**

- Prima Industrie Spa
 - Cooperativa Taxi Torino (Chair)
 - Aida Ambiente srl
 - San Germano Spa (Chair)
 - Con i bambini srl impresa sociale (sole statutory auditor)
 - Sanlorenzo S.p.a. listed company
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■ **CURRENT POST AS REGULAR AUDITOR , MEMBER OF SUPERVISORY BOARD OR DIRECTOR**

- Fondazione per l'arte CRT (sole auditor)
 - Associazione Torino Giustizia at the Court of Turin
 - Fondazione teatro ragazzi e giovani (sole auditor)
 - Associazione Fitzcarraldo (Chair)
 - Umberto primo scuola per l'infanzia ETS (sole auditor)
 - ASP SPA(member of supervisory board)
 - Aida Ambiente srl (member of supervisory board)
 - Confireti (independent director)
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■ **PREVIOUS RELEVANT POSTS**

- Societe generale securities services Spa – regular statutory auditor,member of the Supervisory Body 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
- Compagnia di San Paolo (chair)
- TRM Spa
- SCR Spa (chair)
- Fondazione Collegio Carlo Alberto (chair)
- Cellino Sim (independent director)
- Equiter Spa

■ **CONFERENCE SPEAKER AND COURSES**

- *Specific traditional and innovative management control tools for the private and public authorities* Unione Industriale di Torino, 2001
 - *Educational activity programme in educational institutions – 2001*
 - *The board of statutory auditors in local health authorities - legal connotations* - School of business admin, training course for General Managers of Healthcare Companies, 2002
 - *Public charities - tax aspects – Piedmont Region, 2002*
 - *Reform of company law – Mono tematica Map, 2002*
 - *Local Authorities course – University of Turin, 2003*
 - *Tax regime of non-profit organisations* - Diretta Map, 2005
 - *Role of the Board of Statutory Auditors, Local Health Authority Regional course, 2006*
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- *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- 2008
- *Social Reporting Conference* – Acqui Terme, 2009
- *Regulations for non-profit organisations* - Piedmont Region, 2010
- *Company transfers: legal and fiscal aspects* – Turin Chamber of Commerce, 2010
- *Statutory Audits* – Diretta MAP, 2010
- *The non-profit world – Reteconomy*, 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- 2012
- *The centrality of the Board of Statutory Auditors in the network of corporate controls – listed companies* -, 2012
- *Professionals and public companies: new scenarios* – Torino Incontra, 2012
- *Professionals and the new health care plan* – Association of Chartered Accountants, 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, 2013;
- *Local Authorities Course* –Torino Incontra, 2013
- *Local Authorities Course* – Association of Chartered Accounts, 2013
- *The proper management of non-profit organisations: main obligations* – Municipality of Nichelino, 2013
- *Civil law for chartered accountants course* 2013
- *Criminal law for chartered accountants course*, 2013
- *Managing the crisis* – Fondazione Sandretto Re Rebaudengo 2014
- *The management of internal controls, rules on transparency and the prevention and suppression of corruption and illegality in Public Administration* – Torino Incontra, 2014
- *Focus on non-profit* – Lecture Hall, Faculty of Economics, University of Turin, 2014
- *The Board of Statutory Auditors in listed companies* – Piedmont Region Meeting Centre 2014
- *The Board of Statutory Auditors in the network of information flows and controls* – Association of Chartered Accountants, 2014
- *Companies owned by public bodies* - Association of Chartered Accountants of Aosta, 2014
- *Tax for growth: lower taxes and formalities, more compliance* – Torino Incontra, Association of Chartered Accountants and Accounting Experts – Revenue Agency, 2015
- *The stability law 2016* – Torino Incontra, – Association of Chartered Accountants and Accounting Experts Revenue Agency, 2016
- *New guidelines for the Boards of Statutory Auditors of non-listed companies*– Torino Incontra –2016
- *Information flows, listed companies and publicly owned companies: control bodies* – Campus L.Einaudi Lecture Hall, Faculty of Law – Turin, 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* –2020
- *The non financial statement- Association of Chartered Accountants and Accounting Experts*,2021
- *Olistic framework of sustainability in the third sector; esg factors*, Association of

Chartered Accountants and Accounting Experts, April 2022

- *Supervisory bodies of publicly owned healthcare companies - Association of Chartered Accountants and Accounting Experts, 2022*
- *Independent directors and supervisory bodiesw: general framework, duties and responsibilitie –2023*
- *The evolution of the non financial disclosure: Association of Chartered Accountants and Experts, 2024*
- *Women and economics – faculty of law- English speech 2026*

REGISTRATIONS AND 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
- 1995** – registered on the list of Statutory Auditors under number 55683 Min Decree of 12.4.1995 (G.U. 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

Italian Mother tongue

	COMPREHENSION Listening / Reading	SPOKEN Interaction / Speaking	WRITTEN
ENG	C2 / C2	C2 / C2	C2
	Certificate of Proficiency in English (University of Cambridge – UK) Certificate of American Proficiency (Michigan University – US)		
FRE	B2 / B1	B2 / B1	A/2
SPA	A2 / A2	A2/A2	A/2

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

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

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 Fondazione Arte CRT for reasons of transparency related to my office.

Torino, SEP 14th, 2026
Margherita Spainì