



Expert Group Meeting

Technical meeting for the development of a handbook on supreme audit institutions' contribution to strengthening budget credibility through external audits

26-28 May 2021

Experts' Bios (alphabetical order)



Mr. Adil Ababou

Senior Programme Officer, Melinda & Bill Gates Foundation

Mr. Ababou is a Senior Program Officer at the Bill and Melinda Gates Foundation within the Development Policy and Finance team. Mr. Ababou joined the foundation from the Abdul Latif Jameel Poverty Action Lab (J-PAL) at MIT where he managed the Political Economy and Governance sector and spearheaded new initiatives in the Middle East North Africa region. Prior to that, Mr. Ababou worked for most of his career with governments in Africa and the Middle East on public finance, focusing on issues of debt sustainability, development financing, and budget reform. As a French Treasury official, he helped provide multilateral debt relief to low-income countries with the Paris Club Secretariat and coordinated the economic relationship with the Middle East region through project finance and bilateral agreements. In 2015, he joined the European Bank for Reconstruction and Development (EBRD) where he supported the design of economic strategies for North Africa. In 2017, he joined the Collaborative Africa Budget Reform Initiative (CABRI) in South Africa where he launched a Pan-African initiative that provides governments direct support for budget reform using a problem-driven iterative adaptation approach. He was also a teaching assistant in economics at Sciences Po Paris and Pantheon-Sorbonne University between 2011 and 2015. Mr. Ababou holds an MSc. in Management from ESCP Europe, an M.Phil in International Economics from Pantheon-Sorbonne University and an MPA/International Development from the Harvard Kennedy School where he was awarded an Emirates Leadership Initiative scholarship.



Ms. Sumaya Abdulla Al Marzooki

Head of Institutional Development and International Relations, Supreme Audit Institution of the United Arab Emirates

Ms. Abdulla Al Marzooki has been working in the Supreme Audit Institution of the United Arab Emirates (SAI UAE) since 2012 as Head of the International Relations and Institutional Development department linked to the president office. Some of the major projects she has managed and has expertise in include the INTOSAI organization presidency term of SAI UAE from 2016 - 2019, as well as the SAI UAE Conference of the State's Parties to the UN Convention against Corruption presidency term 2019 - 2021, in areas of International Relations, Communications as well as Technical Support.



Mr. Husain Abdulrahman

Technical Manager, the Audit Research and Development unit, the Auditor-General South Africa (AGSA)

Mr. Abdulrahman is responsible for research, development and preparation of audit methodology, tools and guidance to public sector auditors in the field of compliance. He is professionally qualified as a chartered accountant and has 14 years of public and private sector audit experience. He conducted training interventions and workshops on the topic of audit of compliance. He was involved in the development of the audit of governance and controls in the AGSA. He is currently heading a project for the IRBA regarding guidance on performing audits on behalf of AGSA.



Mr. Neemias Albert de Souza

Federal Auditor, Federal Court of Accounts (TCU-Brazil)

Mr. Albert de Souza is a Federal Government Auditor. He holds a degree in Economics from the Federal University of Rio de Janeiro and works in the Federal Court of Accounts (TCU), at the Department of Government Macro Analysis (Semag).



Mr. Jeff Arkin

Acting Director, Strategic Issues, US Government Accountability Office (GAO)

Mr. Arkin is an Acting Director in GAO’s Strategic Issues team. He oversees GAO’s work on federal budget issues, including the congressional budget process, federal agency budget formulation, and fees for federal services. Mr. Arkin joined GAO in March 2002. Prior to joining GAO, Jeff worked as a marketing analyst for a satellite communications company, as well as independently for a variety of private and public sector clients.

Jeff earned a master’s degree from the School of Global Policy and Strategy at the University of California, San Diego. Jeff earned a bachelor’s degree in Latin American history from Middlebury College (Vermont).

Mr. Cobus Botes

Senior Manager International Relations, Auditor-General of South Africa

Cobus Botes is the senior manager responsible for the international relations of the AGSA. He is a member of the Secretariat for INTOSAI’s Capacity Building Committee. He holds a Masters Degree in Public Leadership, and has extensive experience in SAI cooperation with Parliaments, parliamentary oversight and capacity building in various contexts.



Ms. Nancy Campos Jiménez

Deputy Manager for Innovation and Learning, Operational and Evaluative Audit Division of the Comptroller General of the Republic of Costa Rica

Deputy Manager for Innovation and Learning in the Operational and Evaluative Audit Division of the Comptroller General of the Republic of Costa Rica, in charge of issuing regulations as well as ensuring the quality of the audit products issued by the Comptroller's Office, including those related to the budget issue. Ms. Campos has a Degree in Economics and has worked at the General Comptroller’s Office since 2016.



Mr. Maximiliano Castillo Carrillo

Coordination Manager, Auditoría General de la Nación, Argentina

Mr. Castillo Carrillo is an Argentine economist, expert in macroeconomic analysis with special interest in fiscal and monetary policy. Since March 2020, he has served as Coordination Manager at the Auditoría General de la Nación (AGN), the Argentine SAI. Between 2016 and 2019, he worked as Secretary of Budget Evaluation at the Chief of Staff Office of the Argentine Federal Government.

From 2009 to 2016, he was Partner and Director of ACM, a local consultancy firm specialized in macroeconomics, financial advisory and industrial analysis. Previously, he held the position of Manager of Macroeconomic Analysis at the Central Bank of Argentina (2003-2009). Previously, from 2000 to 2002 he served as Consultant at the Treasury Department of the Ministry of Economy. Furthermore, he worked as a Consultant at the IDB and as Economic Adviser at the National Congress.

Maximiliano Castillo Carrillo holds a degree in Economics from the University of Buenos Aires (Argentina; 1997) and two postgraduate degrees in Economics (2001) and Econometrics (2011) both from the University Torcuato Di Tella (Argentina).



Mr. William Chibesa

Assistant Director Ministerial Audit Directorate, Office of the Auditor General, Zambia

Mr. Chibesa has been working for the SAI for 13 years. He has served as auditor in various audit directorates which include Provincial, Public Debt and Investment and currently in the Ministerial Audit Directorate. He is currently supervising the implementation of the Public Financial Management Audit.



Ms. Cora Lea Dela Cruz

Assistant Commissioner, Commission on Audit, Philippines

Experienced Director with a demonstrated history of working in the government sector, particularly in auditing agencies' programs related to fiscal issues (revenue, budget, treasury and public debt) and social services (social welfare, health, research and information and communication) and their related operational transactions. Ms. Dela Cruz is an INTOSAI Professional Standards Committee (PSC) Certified ISSAI Facilitator and had been engaged as a resource person and mentor in the ASEANSAI Long Term Programme on ISSAI Implementation and in INTOSAI Development Initiative (IDI) Capacity Building Programmes on Performance Audits of Lending and Borrowing Frameworks and Disaster Management. She has also been engaged as resource person in the IDI - KSC Auditing of Sustainable Development Goals programme.

Ms. Dela Cruz is the Chairperson of the Secretariat and the technical working group (TWG) of the INTOSAI Working Group on Public Debt (WGPD), which ensures that the projects and activities of the WGPD Workplan has been accomplished. She led the project group responsible in the development of the INTOSAI Guidance on Audit of Public Debt (GUID 5250) which is currently posted at the IFPP issai.org of the INTOSAI PSC. She has also led the COA in the development of the Handbook on Performance Audit of Disaster Risk Reduction and Management (DRRM) and the Manual on the Audit of Foreign-Assisted Projects (GAFAPs). She is also part of the team that developed the IDI/WGPD Handbook on Audit of Public Debt Management.

With her promotion to the position of Assistant Commissioner of the Professional and Institutional Development Sector (PIDS) of the COA, she is now part of the Assistant Commissioners' Group tasked to formulate and review the accounting, auditing, and operational policies for the Commission. She is also in charge of capacity building initiatives of the Commission which necessitates constant collaboration with local and international stakeholders.



Mr. Bill Fraser

Team Leader, GIZ International Services (InS)

Mr. Fraser has been a chartered accountant for over 25-years. After many years in the UK public service, including the National Audit Office (NAO) and the Department for International Development (DFID), he embarked on a career as an independent consultant. Mr. Fraser specialises in public finance, internal and external audit, internal control, policy and strategic advice, governance, decentralisation, all aspects of the training cycle and high level advice to politicians and parliaments and committees. He is widely acknowledged as a high quality team leader and motivator as well as being an excellent report writer.



Mr. Ernesto Frugoli

Chief of Department, Investment Account Oversight, Auditoría General de la Nación, Argentina



Ms. Aránzazu Guillán Montero

Senior Governance and Public Administration Officer, Institutions for Sustainable Development Goals Branch (ISDGB), Division for Public Institutions and Digital Government (DPIDG), UNDESA

Ms. Guillán Montero is a Senior Governance and Public Administration Program Officer at the Division for Public Institutions and Digital Government in the United Nations Department of Social and Economic Affairs (DPIDG /UNDESA). Before joining UNDESA, Ms. Guillán Montero was a Senior Program Advisor at U4 Anti-Corruption Resource Centre in Norway. In this capacity, she assisted bilateral development agencies to address corruption, with a particular focus on mainstreaming anti-corruption into sectors and strengthening people's engagement for anti-corruption. She previously worked for the World Bank overseeing the implementation of public sector management reform and institutional strengthening projects, and the design, delivery and evaluation of capacity building initiatives on transparency and accountability in Latin America, the Middle East, South Asia and South-East Europe. Aránzazu holds a PhD in Government and a Master in Public Policy from Georgetown University (Washington D.C., USA).



Mr. Srinivas Gurazada

Head of PEFA Secretariat, Public Expenditure and Financial Accountability Initiative (PEFA)

Mr. Gurazada worked in the Africa region as well as the Global unit of the World Bank prior to his selection as Head of the PEFA Secretariat. He is the Global Lead for Public Financial Management at the World Bank. He has over 25 years' experience in Public Financial Management and Public Administration. Prior to joining the World Bank, he worked as Accountant General in the Government of India and Advisor to the Minister in the Sultanate of Oman. Mr. Gurazada works on governance issues, ranging from government budget reforms, public financial management, domestic resource mobilization, public sector financial reporting (IPSAS), governance in sectors (specifically health & education), to anti-corruption policies, control and oversight (internal audit, Supreme Auditing Institutions) and the use of information technology for modernizing the public sector.



Mr. Mouhcine Hanoun

Magistrat, Premier Conseiller, Cour des Comptes, Morocco

Mr. Mouhcine is a magistrate, first advisor, at the Court of Auditors of the Kingdom of Morocco where he has worked for 16 years. Currently, he is in charge of oversight of the execution of the state budget. He is also part of the team responsible for the implementation of the project of certification of the State accounts. Between 2013 and 2020, Mr. Mouhcine was responsible for the audit of public entities (ministerial departments, companies and public entities) intervening in certain economic sectors, in particular tourism, trade and industry, and foreign trade. Mr. Mouhcine also worked in the Budgetary and Financial Disciplinary Chamber (CDBF) of the Court of Auditors as rapporteur (investigating judge) for about 6 years. Before joining the Court in 2005, Mr. Mouhcine held the position of management controller within the Office of Research and Mining Investments (*Bureau de Recherches et de Participations Minières, BRPM*), a public entity that operates in the mining and extractive sector, for almost 3 years. He is also a temporary instructor in business and management schools.

Mr. Mouhcine holds a doctorate in auditing and control (2010) and a Diploma of Advanced Higher Studies in the same discipline (2002).



Mr. Fábio Heidrich de Oliveira

Federal Auditor, Federal Court of Accounts (TCU-Brazil)

Mr. Heidrich de Oliveira is a Federal Government Auditor. He holds a degree in Engineering from the University of Brasília and a Specialist degree in Public Planning and Budgeting from the National School of Public Administration. Mr. Heidrich works in the Federal Court of Accounts (TCU), at the Department of Government Macro Analysis (Semag).



Mr. Mihael Hix, Director

International Relations / Acting President, International Journal of Government Auditing, Office of Strategic Planning and External Liaison, USA

Michael Hix is Director of International Relations in GAO's Office of Strategic Planning and External Liaison. He supports the Comptroller General of the United States in international engagement, manages multilateral and bilateral relations, directs GAO's International Auditor Fellowship Program, and serves as the Acting President of the International Journal of Government Auditing. His primary areas of focus within INTOSAI include GAO's work as Vice Chair of the Policy, Finance, and Administration Committee; as Chair of the Task Force on Strategic Planning; SAI Vice Chair of the INTOSAI Donor Cooperation; and as a member of the Governing Board. He holds a M.S. in Natural Resource and Environmental Policy from the University of Michigan and a B.A. in Geology from George Mason University.



Ms. Karin Holmerin

Financial Audit Department, Swedish National Audit Office (Riksrevisionen)

Ms. Holmerin is an audit director at the Swedish National Audit Office, where she is responsible for the financial audit of the State Annual Report as well as the Government offices and the Riksdag administration. She is also involved in developing auditing standards and quality control systems for the audit office. She has many years of experience of working with other audit institutions to develop their audit methodologies.



Ms. Keto Kayemba

Assistant Auditor General, Office of the Auditor General, Uganda

Ms. Kayemba is responsible for the audit division and assists the Auditor General in providing leadership and direction in audits. Ms. Kayemba has been instrumental in the formulation and implementation of various reforms and programs that have contributed to the corporate growth and excellence in the Office of the Auditor General. Ms. Kayemba is active in the activities of the African Organisation of Supreme Audit Institutions (AFROSAI-E) and also serves as a technical Assistant to the Auditor General of Uganda in the Multilateral Audit Advisory Group (MAAG) of the World Bank.

Mr. Lasha Kelikhashvili

Head of the State Budget Analysis Division, State Audit Office, Georgia



Works at State Audit Office of Georgia (SAOG) from 2018. After leaving the National Science Foundation of Georgia, he joined SAOG as an analyst at the State Budget Analysis Division, and currently is heading the same division where he is responsible for preparing several reports regarding the state budget. While working at SAOG, he was actively involved in Georgia's PFM reform process under SAOG's mandate. Besides working at SAOG, he is actively involved in academic activities. Namely, he is working on his PhD thesis at Tbilisi State University, from where he obtained a MA in Economics, and works as an invited lecturer at Ilia State University. Mr. Kelikhashvili is a participant of the CFA Program.



Mr. Anibal Kohlhuber

Auditoría General de la Nación, Argentina

Mr. Kohlhuber is a Public Accountant, graduated from the University of Buenos Aires (UBA), and holds a Master's Degree in Government Auditing from the National University of San Martín (UNSAM). He is currently an Advisor to Mr. Jesús Rodríguez (President of the General Audit Office of the Nation of Argentina). Until very recently, he was Deputy General Comptroller at the General Office of the Comptroller (SIGEN). He is a Professor of the



Comprehensive Audit I subject in the Master's in Government Auditing at UNSAM (National University of San Martin), and teaches in the Postgraduate Programs of UBA, Universidad de Cuyo, Universidad del Nordeste, Universidad La Pampa, and FLACSO. He is a certified specialist in Instruction Techniques, Design and Development of Learning Courses by the INTOSAI Development Initiative (IDI).

He was a fellow at the International Fellowship Program sponsored by the Canadian Comprehensive Audit Foundation (CCAF) and the Office of the Auditor General of Canada for the development of professionals in management auditing. He was also a Manager of Capacity Development for Latin American and the Caribbean at the IDI. In the public sector, he has served as Audit Coordinator in the area of financial entities and the Public Credit Office and specialist in AGN's human resources area. He has worked in the private sector on matters related to tax and business advice, and has worked as an international consultant for the IADB and the World Bank.



Ms. Tini Laubscher

Senior technical manager: Audit Research and Development, Auditor-General of South Africa (AGSA)

Ms. Laubscher is responsible for research, development and preparation of audit methodology, tools and guidance to public sector auditors in the fields of the audit of predetermined objectives and other specialised audits. She is professionally qualified as a chartered accountant and has 28 years of public sector audit experience.

She represented the AGSA on an INTOSAI (International Organisation of Supreme Audit Institutions) working group for the development and audit of key national indicators for the public sector. She conducted several training interventions and workshops on the topic of audit of predetermined objectives and performance auditing internal and external to the AGSA. She is also a member of the Committee on Sustainability and integrated reporting of the South African Independent Regulatory Board for Auditors.



Mr. David Le Blanc

*Chief, Institutions for Sustainable Development Goals Branch (ISDGB),
Division for Public Institutions and Digital Government (DPIDG),
UNDESA*

Mr. Le Blanc joined the Division for Public Institutions and Digital Government in UN DESA in 2017. He has led the Division's analytical work on public institutions, including the World Public Sector Reports 2018 and 2019. From 2006 to 2017, he was in the Division for Sustainable Development in the UN Secretariat. While there, he worked in support of the Commission on Sustainable Development, the substantive preparations of the Rio+20 conference, and the high-level political forum on sustainable development. Before joining the UN, he worked at the World Bank as Senior Economist in the Urban and Housing Finance groups, with a focus on projects and technical assistance on housing policy, housing subsidies and housing finance. Earlier in his career, he worked at the French National Statistical Institute (INSEE) as Head of the National Housing Survey and Head of Regional Studies in the Rhône-Alpes regional office of INSEE, and at CREST, Paris as a research fellow. He has diplomas from Ecole Polytechnique, Paris, Ecole Nationale de la Statistique et de l'Administration Economique, Paris, and a Diplôme d'Etudes Approfondies in Statistics and Stochastic Modeling in Economics and Finance from Paris VII University.

Ms. Gail Lue-Lim

Chief Economist and Deputy Auditor General, Auditor General's Department, Jamaica

Ms. Gail Lue Lim has been Deputy Auditor General for Performance Audit, Economic Assessments and Special Audits at the Auditor General's Department (AuGD) of Jamaica since May 2015. She also was Chief Economist at the Fiscal and Economic Programming Department at the Bank of Jamaica. She holds an MBA and a Bachelor in Economics from the University of West Indies in Jamaica.



Ms. Helene Magnier

Senior Public Sector Specialist, Public Expenditure and Financial Accountability Initiative (PEFA)

Helene Magnier joined the PEFA Secretariat as Senior Public Sector Specialist in 2021. She is a French national, and started as hospital manager and then joined the French Supreme Audit Institution in 2007. She has over 20 years' experience in Public Financial Management and Public Administration. Mandarin Chinese speaker, she has also been economic counsellor at the French Embassy in Beijing. She graduated from Sciences Po Paris, the National Health Management School (EHESP) and the National Administration School (ENA).



Mr. Vukani Ndaba

Senior Technical Manager, Audit Research and Development Unit, the Auditor-General of South Africa

Mr. Ndaba is a senior technical manager in the Audit Research and Development unit at the Auditor-General South Africa (AGSA). He is responsible for research and development of audit methodology, tools and guidance to audit compliance in public procurement for all spheres of government. He is an experienced public procurement practitioner with an MBA and LLB (Bachelor of Law) qualifications. He has over 15 years of experience in public procurement, which include 5 years at the National Treasury as Director responsible for SCM Governance, Monitoring and Compliance.



Mr. Vivek Ramkumar

Senior Director of Policy, International Budget Partnership

Vivek Ramkumar joined the International Budget Partnership (IBP) in 2005 and currently is Senior Director of Policy. In this capacity, he oversees IBP's research and advocacy efforts to expand the adoption of transparent and accountable budget systems around the world. As Senior Director, Vivek stands-in for the Executive Director, as requested. Vivek previously worked with the MKSS – an organization that pioneered the Right to Information movement in India. He also worked with a Mumbai-based nongovernmental organization called



SPARC, which is part of the Shack/Slum Dwellers International. Vivek is a qualified Chartered Accountant and holds an MA from the London School of Economics.



Mr. Roberto Santos Victor

Federal Auditor, Federal Court of Accounts (TCU-Brazil)

Mr. Santos Victor is a Federal Government Auditor. He holds degrees in Civil Engineering from the Federal University of Rio de Janeiro and in Law from the University Center of Brasília. Mr. Victor also holds an Executive degree from the George Washington School of Business, and works in the Federal Court of Accounts (TCU), at the Department of Government Macro

Analysis (Semag).



Ms. Claire Schouten

Senior Program Officer, International Advocacy, International Budget Partnership

Ms. Schouten joined the International Budget Partnership in 2014 and specializes in integrity, transparency, accountability, and participation in public resource management. She has worked with civil society, governments, business, and donors on organizational development, action learning, monitoring and evaluation, and policy guidance. Ms. Schouten has more than 12 years of experience in governance and development in Africa, the Caribbean, Central and Southeast Asia, and the Middle East. Prior to joining non-governmental organizations, Ms. Schouten worked with the United Nations Mission in the Democratic Republic of Congo, the United Nations Volunteers External Relations Group in Bonn and Representation Office in New York, and the Ministry of National Defence in Canada. She has a Master's degree in Development Management from the London School of Economics and Political Science and a Bachelor of Arts in Industrial Relations from McGill University in Montreal, Canada. Ms. Schouten has published research on social accountability in situations of conflict and fragility, drivers of change, and budget accountability in the Democratic Republic of Congo, and ICT for Open Contracting.



Ms. Sally Torbert

Senior Program Officer, International Budget Partnership

Ms. Torbert joined the International Budget Partnership in August 2017 and is based in Washington, D.C. As the Open Budget Initiative Program Officer for Asia, she coordinates and monitors the implementation of the Open Budget Survey, provides technical assistance to civil society partners and governments to promote transparency reforms, and conducts research on budget transparency. Prior to joining IBP, Ms. Torbert worked as a public sector and governance specialist with expertise in public financial management, service delivery, social accountability, and capacity building. She has previously held positions with the World Bank, DAI, UNCDF, and UNDP, supporting public finance and governance reforms in Afghanistan, Lao PDR, Nepal, Mozambique, and Timor-Leste. She holds a BA from Princeton University and a Masters from the Fletcher School of Law and Diplomacy.

Mr. Winarno

Director of Audit Unit II, The Audit Board of the Republic of Indonesia



Mr. Juwang Zhu

Director, Division for Public Institutions and Digital Government (DPIDG), UNDESA

In his capacity as Director of the Division for Public Institutions and Digital Government/DESA, Mr. Juwang Zhu leads a team in normative, analytical and capacity-building work in promoting inclusive, effective, accountable institutions that are well equipped to achieve the Sustainable Development Goals (SDGs), including SDG 16. This is the second time Mr. Zhu coordinated the work of the Division - he served as its Director in 2014-2015. Mr. Zhu was Special Advisor to the Secretary-General of the United Nations Conference on Sustainable Development (Rio+20), and in that capacity assisted in coordinating support for the Conference. He also contributed to the departmental support for Rio+20 follow-up, including work on the 2030 Agenda and the SDGs (2013-2014). As Director of the Division for Sustainable Development Goals (Jan 2016- February 2019), Mr. Zhu coordinated the Secretariat support for the High-level Political Forum, the UN Ocean Conference, and the Global Sustainable Transport Conference.