

## MEMBRII ECHIPEI DE AUDIT - AUDIT SEDAN SRL

| Name of expert | Proposed position | Years of experience | Educational background   | Specialist areas of knowledge |
|----------------|-------------------|---------------------|--|-------------------------------|
| DIMA Maria     | Team leader       | 20                  | Licence level – University of Economics of Chisinau<br>Certified accountant - The Association of Chartered Certified Accountants<br>Doctor of sciences<br>Auditor for general audits | Specialized in audit          |
| GUTIUM Lidia   | Senior Expert     | 8                   | Licence level – University of Economics of Chisinau<br>Auditor for general audits  | Specialized in audit          |

## CURRICULUM VITAE

**Proposed role in the audit:** - Team leader

**Family name:** Dima

**First names:** Maria

**Date of birth:** 27.02.1964

**Nationality:** Rep. of Moldova

### Education:

| Institution (Date from - Date to) | Degree(s) or Diploma(s) obtained:   |
|-----------------------------------|---|
| 2011-2011                         | Certified Audit for Assurance industry                                    |
| 2008 -2008                        | Certified Accountant – The Association of Chartered Certified Accountants |
| 2004 -2004                        | Certified Audit in general audit  |
| 2002 – 2002                       | Doctor of sciences  |
| 1984 – 1989                       | Licence level of Economist – Universitatea de Stat V. I. Lenin Chisinau   |

**Membership of professional bodies:** **Member of “Asociația Contabililor și Auditorilor Profesioniști din Republica Moldova” (ACAP RM)** is a public organisation, with the purpose of the regulation of accounting professionals in Rep. Moldova (14 years)

**Other skills:** (e.g. Computer literacy, etc.) Excellent analytical skills, understanding of analysis of financial statements, good communication and presentation skills, active and responsible, willing to learn and handle difficult tasks, efficient under pressure, diligent, reliable, problem-solving.

**Present position:** Executive Director    **Years within the firm:** 20 years

**Key qualifications:** (Relevant to the project)

- Overall review of the engagement performance including quality, adherence to audit plan and compliance with applicable standards
- Research fraud and audit of internal controls
- Detail review of the audit work program and deliverables
- Risk analysis of financial statements and internal reports
- Skills in Moldavian GAAP (SNC) and IFRS
- Main contact person

| Country              | Date from - Date to            |
|----------------------|--------------------------------|
| Moldova, Audit Sedan | From December 1995 until today |

### Professional experience

| Date from – Date to     | Location          | Company & reference person (name & contact details) | Position           | Description  |
|-------------------------|-------------------|---|--------------------|--|
| Decembrie, 1995-present | Moldova, Chisinau | Audit Sedan SRL                                     | Executive Director | <ul style="list-style-type: none"> <li>Local responsibility for the audit</li> <li>Key contact for executive management</li> <li>Lead performance of audit</li> <li>Control over engagement performance including quality, deadlines, adherence to audit plan, optimal task allocation among the audit team members</li> <li>Responsibility for preparation of deliverables</li> <li>Developing audit plan and detailed audit progress, specific to the client</li> <li>Decision making on issues identified during the audit</li> <li>Supervise team members</li> </ul> |

### Other relevant information (e.g., Publications)

1. In april 2015 Communication in „Evolution of accounting under IFRS”, the second National Congress in Rep. of Moldova with international participation
2. In April 2014 - coordinator of the workshop at the international conference “The importance of modernizing university and professional training»
3. Between 2011 and 2012 I have participated at the issuing of the National Accountancy Norms (SNC) together with the Ministry of Finance
4. Between 2006 and 2015, I was the main opponent of Doctor's degree in Economic science of 6 thesis, Specialization: 522.02 - Accounting; audit; economic analysis
5. In 2009 – author and publication of IFRS handbook „МЕЖДУНАРОДНЫЕ СТАНДАРТЫ ФИНАНСОВОЙ ОТЧЁТНОСТИ: Практическое применение для руководителей и главных бухгалтеров”.
6. In 2009 member of Specialized Scientific Council for obtaining of Doctor's degree in economic sciences
7. In 2008 – author and publication of Audit handbook: „Аудит: Обзорные вопросы, ситуации, тесты”.
8. In 2008 obtaining of ACCA qualification – Diploma in International Financial Reporting – DipIFR
9. Starting from 2009 and until today – Associate Professor of Accounting and Audit for the Master's degree level

## **Curriculum vitae**

10. Starting from 2003 and until today – member of the Editorial Board of Professional Journal Contabilitate si Audit
11. Between 2002 and 2015 – author and publication of more than 60 scientific and professional articles in scientific journals in Audit and Accounting domains
12. In 2002 – obtaining of the Doctor's degree in economic sciences „The audit settlements with the budgets"  
Specialization: 522.02 - Accounting; audit; economic analysis



## CURRICULUM VITAE

**Proposed role in the audit:** - Experienced Senior

Family name: Gutium

First names: Lidia

Date of birth: 21.07.1955

Nationality: Rep. of Moldova

**Education:**

| Institution<br>(Date from - Date to) | Degree(s) or Diploma(s) obtained:                                       |
|--------------------------------------|---|
| 2007 -2007                           | Certified Audit in general audit  |
| 1981 – 1985                          | Licence level of Economist – Universitatea de Stat V. I. Lenin Chisinau |

**Other skills:** (e.g. Computer literacy, etc.)

Effective team member who can adjust to any environment and work under pressure, active and responsible, willing to learn and handle difficult tasks, hard worker, punctual, strong communication skills

Present position: Experienced senior

Years within the firm: 4 years

**Key qualifications:** (Relevant to the project)

- Act as a lead member of an audit engagement team
- Preparation of financial statements in accordance with statutory standards
- Providing solutions to the clients

| Country  | Date from - Date to |
|--|---------------------|
| Moldova, Audit Sedan                                     | 2011 - today        |
| Moldova, Calea Ferata din Moldova                        | 1977 - 2011         |
| Moldova, Ministry of Industry and Construction Materials | 1973 - 1977         |

# Professional experience

| Date from – Date to | Location          | Company & reference person (name & contact details) | Position                             | Description  |
|---------------------|-------------------|---|--------------------------------------|--|
| 2011 – today        | Chisinau, Moldova | Audit Sedan   | Senior                               | <ul style="list-style-type: none"> <li>Legal audit of financial statements</li> </ul>  |
| 1997 - 2011         | Chisinau, Moldova | Calea Ferata din Moldova                            | Chief of Economical Department (CFO) | <ul style="list-style-type: none"> <li>Issuing and analysis of diverse reports</li> <li>Monitoring of budgets</li> <li>Decision making on economical level</li> <li>Contact person with authorities</li> </ul> |
| 1977 - 1997         | Chisinau, Moldova | Calea Ferata din Moldova                            | Responsible accounting               | <ul style="list-style-type: none"> <li>Issuing of balance sheet and P&amp;L reports</li> <li>Monitoring of accounting</li> </ul>   |
| 1973 – 1977         | Chisinau          | Ministry of Industry and Construction Materials     | Economist                            | Statistical analysis and business plans  |
|                     |                   |   |                                      |  |