Dear Matt,

I hope all is well. Herewith enclosed you will find my resume for the finance director position in the UK.

I have more than 16 years of accounting experience and significant IPO, SEC reporting, US GAAP, IFRS, 404/internal control, budget and financial planning experience. I worked in Big 4 audit firms for approximately 5 years in New York (Manhattan office) and for approximately 5 years in Milano. After my audit experience I worked as CFO and director of finance for companies belonging to public Groups for 4 years in New York. Furthermore I worked in Germany as well as finance executive.

**I have significant experience on large public companies both as finance and audit executive both in the US (in New York for over 10 years) and in Europe.**

**I am both a US CPA and CIA (certified internal auditor – the highest qualification in internal audit).** I am attaching the certificates to the email.

Please note that I have significant **experience in the manufacturing/engineering business** since Alstom Power, ABB and Siemens were my audit clients.

In addition I have significant experience in **SOX/404/internal control/risk management projects for large public companies** (Please see APPENDIX – INTERNAL CONTROL and the “Additional information\_internal audit work” file. The largest project I lead was for a US$ 42 billion dollar revenue telecom company public in the US (Telecom Italia) at Ernst & Young where I reported directly to Felice Persico who is the current Ernst & Young worldwide assurance global vice chair and current worldwide audit partner of Fiat Chrysler (<http://www.ey.com/GL/en/About-us/Our-global-approach/Our-leaders/Ernst---Young---Global-Executive---Felice-Persico--Biography>). Furthermore I was in charge of the SOX/404 project for a division of Verizon.

**My audit clients** include eleven public companies in the US (Siemens, Fila, ABB, Alstom Power, Arrow Electronics, Adecco, Disney, News Corporation, Coca Cola, McDonald’s, Fortress), and five (Enel, Syngenta, Montedison, Snia, Ing) that are public in other European countries and six FORTUNE 500 companies (Arrow Electronics, Inc., Coca-Cola Enterprises Inc., McDonald's Corporation, News Corporation, Sealed Air Corporation, The Walt Disney Company).

I can provide outstanding references from past employers including the ones of Felice Persico current Global Ernst & Young Vice Chair: (<http://www.ey.com/GL/en/About-us/Our-global-approach/Our-leaders/Ernst---Young---Global-Executive---Felice-Persico--Biography>).

Please let me know if you have questions regarding my past experience.

Thanks in advance and kind regards

Fabrizio

**Fabrizio Rotondi**

# CPA (Certified Public Accountant) – CIA (Certified Internal Auditor)

Bachelor/ master’s degrees in business and economics

Vicolo Bersaglio 30, 39100 Bolzano - Italy

fabriziorotondi@outlook.com

# Professional experience (1998 – current)

**HEM GMBH (FORMELY FAB) Berlin - New York - Consultant (Finance executive) 2015**

* Hem is a medium sized company operating in the furniture- e-commerce business. The company was previously known as Fab;
* Reported directly to the CEO/Founder of the Company;
* Employed by the German entity, however the time was split between the Berlin and the New York office;
* Oversaw finance/accounting/treasury/budget and tax for the whole Group (entities are located in Sweden, Finland, India, Poland, Germany, Luxemburg, UK and US);
* Oversaw the monthly consolidation financial statements entities under US GAAP, IFRS, German GAAP and reviewed analysis of the consolidated results;
* Lead the transition of the accounting-finance-treasury department from New York to Berlin;
* Solved complex accounting matters arising from purchase and sales of entities/business units;

**FERALPI – Consultant (Finance executive) Italy – 2014**

* Feralpi is a large manufacturing Group in the steel sector ( revenue US$1billion);
* Worked closely with Ernst & Young auditors/consultants on procedures necessary for the Italian internal control SOX/404 - Legge 231 for a future IPO (the company is private and does not currently have an internal audit department):
  + Prepared and reviewed of the internal control narratives, performed tests of controls for the most significant processes, tested the IT environment, reviewed and tested the budgeting process;
  + Reviewed worldwide consolidated financial statements and German sub-consolidated financial statements and financial statements of foreign subsidiaries (written in German);

**BRUNELLO CUCINELLI HOLDING CO. LLC - BRUNELLO CUCINELLI USA INC – *CFO* - 2011 – 2012 – New York**

* Brunello Cucinelli is an Italian company in the fashion industry that produces luxury products. Known for its cashmere products, is now one of the most exclusive casual-chic fashion brands in the world. The company went public on the Milan Stock Exchange in 04/2012. The **IPO** was very successful and it was the only IPO in Italy in 2012. **Total consolidated revenue as of 12.31.2011 in the US are $132M**.
* Successfully oversaw the preparation financial statements, budgets and cash flows that were used as part of the 2012 IPO. The audit of the financial statements by external auditors resulted in no adjustments unlike the prior years;
* Oversaw the monthly consolidation financial statements entities under US GAAP and IFRS and reviewed analysis of the consolidated results;
* Within six months from his hiring accomplished the financial statement process to be closed by January 9th for both entities. In the prior years the financial statements were closed in May. The finance team, except for the CFO, was the same.
* Strengthened internal control procedures for all significant processes that resulted in having no accruals for both the provision of doubtful accounts and obsolete inventory;
* Adopted a “hands on” approach to face the fact that he had no controller on one entity (Brunello Cucinelli USA INC.) and a part time general controller on the other (Brunello Cucinelli Holding) that worked two days a week from 9 to 2 in the office and the rest of the time from home. Prepared and reviewed countless deliverables that normally are not prepared by the CFO to meet extremely tight deadlines set by the Parent company. To be noted is that I was the only direct employee of Brunello Cucinelli in the finance and accounting department;
* Acted as sole contact for the local and corporate auditors to provide them all the deliverables needed for the audit/IPO. The majority of the deliverables were provided prior to the start of the audit. This “hands on” approach proved to be key in helping the auditors to complete their audit procedures on a timely basis and avoid significant delays incurred in the past audits;
* Successfully acted as “dirigente preposto”, an executive position responsible for internal control, mandatory for Italian public companies and implemented a internal control environment in compliance with Sarbanes and Oxley act;

**HMX GROUP 2010 – 2011 *Director of financial reporting – New York***

* HMX, LLC a US **leading manufacturing tailored clothing company**, with a diverse portfolio of brands, both owned and licensed, that are distributed through all domestic retail channels and internationally. HMX’s most prominent brands include Hickey Freeman, Coppley, Hart Schaffner Marx. The privately-held U.S.-based company, owned principally by SKNL, acquired the assets of the business formerly known as Hartmarx Corporation in August, 2009. **Total revenue as of 31.12.2010 were approximately $350M;**
* Oversaw the monthly consolidation under US GAAP and IFRS consisting of US, Canadian, Dutch and Polish entities and prepared analysis of the consolidated results. He provided technical accounting research and support regarding the adoption and implementation of all applicable new accounting pronouncements and regulatory requirements, including monitoring the development of proposed new accounting pronouncements. In addition he maintained and ensured the completeness and accuracy of the Company's Accounting Policies. Furthermore he performed reviews of contracts and other documents to ensure appropriate accounting and reporting treatment.
* Successfully oversaw the preparation budgets and cash flows;
* Successfully oversaw a team of 50 employees;

# AFIAA (Swiss Foundation for International Real Estate) 2009 Group Controller - New York

* AFIAA is a foundation that was established on the basis of the federal law on occupational pension funds. The purpose of the Foundation is the collective management of pension funds invested in international commercial real estate on behalf of their investors. The Foundation conducts business activities in Europe, Great Britain, the US, and Canada in commercial real estate. **Total assets in the US and Canada as of 31.12.2009 are approximately $130M;**
* Coordinated concurrently the preparation of 7 US GAAP Financial statements, 5 Canadian Financial Statements, 3 Swiss Financial Statements under US GAAP and IFRS Reporting Packages for the parent Company with little supervision from the Group CFO based in Switzerland. There was no CFO in the USA/Canada. Supervised the tax matters of the US/Canadian entities; Reviewed the work performed by several outside service firm and provided guidance on the deliverables and on accounting matters and supervised the finance process; Supervised 5 property manager, 5 accounting managers and 10 accountants; Provided guidance regarding the application of IFRS ad US GAAP. Accomplished the issuance of a clean opinion by Ernst and Young (no adjustments). He oversaw the formalization of the internal control procedures in compliance with Sarbanes-Oxley Act. He was responsible for the whole Financial Statement Closing Process. In addition prepared monthly-quarterly deliverables for the Swiss Foundations investing in AFIAA and reviewed monthly the adjustments between US GAAP and IFRS;
* Successfully oversaw a team of 25 employees;

# Audit experience (10 years)

# Ernst & Young 2001 to 2008 - KPMG, Milano, Italy from 1998 - 2001

# *Ernst and Young New York - USA 3 years and a half (\*) - Ernst and Young Milano, Italy*

# *Acting senior manager – Manager 3 (acted as senior managers on several accounts)*

* Significant expertise in the following **businesses**: Manufacturing, Telecommunication, Construction, Industrial, Temporary Employment, Publishing, Chemical, Media and entertainment, Real Estate/Private Equity, Energy, Retail, Software, Food & Beverage;
* **PUBLIC/FORTUNE 500 AUDIT CLIENTS:** My audit clients include **NINE US PUBLIC companies** (Fila, ABB, Alstom Power, Arrow Electronics, Adecco, Disney, News Corporation, Coca Cola, McDonald’s), **FIVE** (Enel, Syngenta, Montedison, Snia, Ing) are **PUBLIC in other European countries** and **SIX FORTUNE 500** companies ([Arrow Electronics, Inc.](http://www.hoovers.com/arrow-electronics/--ID__10130--/free-co-factsheet.xhtml), [Coca-Cola Enterprises Inc.](http://www.hoovers.com/coca-cola-enterprises/--ID__10360--/free-co-factsheet.xhtml), [McDonald's Corporation](http://www.hoovers.com/mcdonalds/--ID__10974--/free-co-factsheet.xhtml), [News Corporation](http://www.hoovers.com/news-corp./--ID__41816--/free-co-factsheet.xhtml), [Sealed Air Corporation](http://www.hoovers.com/sealed-air-corp./--ID__11337--/free-co-factsheet.xhtml), [The Walt Disney Company](http://www.hoovers.com/disney/--ID__11603--/free-co-factsheet.xhtml));
* Significant expertise in **IFRS (11 years of experience)** on public/multinational/billion dollar companies;
* Gained significant experience in **SOX 404, U.S. GAAP**. He successfully reviewed all **client’s filings with the U.S. Securities and Exchange Commission including Forms 10-Q, 10-K, 20F**;
* Lead multiple client engagements concurrently and supervised client engagements with revenue up to $16 billion with audit fees up to US$13 million and successfully reviewed consolidated financial statements composed by 130 entities;
* Supervised teams up to 60 auditors/professionals including managers (for example supervised 6 managers on Telecom Italia), seniors and staff and prepared performance evaluations for managers, senior and staff;
* Rated 5 out 5 by senior partners including Italy’s Country managing partner(she can provide outstanding references);

**Audit clients (Business – GAAP)**

* + **Telecommunication:** Verizon Wireless, (US GAAP), Telecom Italia (US GAAP/IFRS), Granite Corporation (US GAAP), Office Tiger (US GAAP);
  + **Construction**: ABB (US GAAP), Alstom Power (US GAAP);
  + **Industrial:** Siemens (US GAAP, IFRS), Arrow (US GAAP); Boehler Uddeholm (IFRS), Silverstart (Arrow Group – US GAAP);
  + **Packaging:** Sealed Air Corporation (US GAAP);
  + **Temporary Employment:** Adecco (US GAAP);
  + **Publishing:** Disney (US GAAP), Holtzbrink (IFRS), WW Norton (US GAAP), RCS GROUP (IFRS);
  + **Chemical:** Syngenta (IFRS), Montedison (Italian Gaap), Snia (Italian Gaap), Ausimont (Italian Gaap);
  + **Media and entertainment**: News Corporation (US GAAP), NBA - National Basketball Association (US GAAP) WNBA – Women National Basketball Association (US GAAP);
  + **Real Estate/Private Equity:** Ing Clarion 13 funds (IFRS - US GAAP), Fortress 4 funds (US GAAP);
  + **Energy:** Enel (Italian Gaap);
  + **Retail:** Fila (US GAAP), Mondial – C&A Group (IFRS);
  + **Software:** ABB (US GAAP), Invensys (US GAAP); Linedata Service (IFRS);
  + **Food & Beverage:** Coca Cola (US GAAP), McDonald’s (US GAAP);
  + **Law firms:** [Cleary Gottlieb Steen & Hamilton LLP](http://www.cgsh.com/) (US GAAP);
* Planned, coordinated and served as acting senior manager on financial statement audit of both public and private companies in the USA and in Italy reporting under **US GAAP and IFRS**;
* Successfully implemented **Sarbanes-Oxley Act (404)** at two multinational clients (Telecom Italia, one of the biggest telecommunication companies in Europe, and Verizon Wireless). He prepared deliverables, including worldwide audit instructions, audit strategy memorandum for both transaction and entity level controls, scoping for more than 130 entities for Sarbanes-Oxley Act (404) purposes, reviewed all the processes walk through narratives, results of the test of controls. In addition he was in charge of the technical research and reported directly to EY Country managing partner. On Telecom Italia (total revenue were approximately 16 billion) he supervised a team of 50 auditors including 4 managers;
* Successfully reviewed complex Consolidated Financial Statements (130 entities consolidated for one of his biggest clients);
* Held internal training (IFRS, US GAAP, EY Audit Methodology) for senior and staff and prepared training material for trainers;
* Lead meetings with EY senior partners (including Country Managing partner), international audit teams and client’s top management. Furthermore he identified performance improvement opportunities for the clients, participated in the development and generation of new services;
* Took ownership and full responsibility for all phases of engagements of several Ernst & Young top clients and developed and maintained productive relationships with [client management](http://oddskills.com/job/audit-manager-real-estate/7766?utm_source=Indeed&utm_medium=organic&utm_campaign=Indeed) throughout the year;
* Reviewed the deliverables of local and international audit teams (France, Brazil, Germany) prior to the senior partner review and provided guidance on accounting matters. Furthermore he monitored the work in progress of the audit, preparation of budgets, managing engagement economics;
* Provided guidance regarding to the application of the EY Audit Methodology to managers, senior, staff;
* Successfully prepared Financial Statements and Consolidated Financial Statements (Including Footnotes) under IFRS and US GAAP and successfully performed two frauds audits;

# Education

**10/1991-12/1997 - Università Cattolica Sacro Cuore, Facolta’ Ec. e Commercio Milano, Italy - U.S. Degree Equivalency:** Bachelor’s and master’s degrees in business and economics (title recognized in the USA, converted by World Education Services, Inc. one of the two companies in the US entitled to perform the conversion of foreign credits into American ones); **Concentrations:** Accounting, Tax Law, Auditing, and Mergers & Acquisitions; **Dissertation:** “Company Reorganizations”.

**10/1986-07/1991 - Istituto Tecnico “Cesare Battisti”, Bolzano, Italy - U.S. Degree Equivalency:** Diploma of accountant and business expert associate Degree in Accounting;

**Additional Languages:** German (fluent), Italian (mother tongue);

**CPA:** State of New Hampshire / **CIA:** Certified Internal Auditor

**(\*)** from 2006 to 2008 (permanent hire) and from 2003 to 2005 (part of an exchange program Milano)

# APPENDIX – INTERNAL CONTROL EXPERIENCE HIGHLIGHT (MAJOR PROJECTS)

**BRUNELLO CUCINELLI HOLDING CO. LLC – BRUNELLO CUCINELLI USA INC NEW YORK**

* Successfully implemented an internal control environment in compliance with SOX/404 that was tested by the auditors, Ernst & Young. From their work no matters arose. The Company went public in 2012. Total consolidated revenue in the US were $130 million.

**Ernst & Young**

* Successfully acted as project leader of two SOX/404 projects: a division of Verizon and Telecom Italia (revenue were **42 billion** – it is an Italian company public in the US);
* Supervised Italian and foreign teams (Germany, Brazil, US, Italy);
* Reported directly to the partner in charge of the project (for Telecom Italia the partner was the one in charge of Ernst & Young in Europe at that time);
* Determined the materiality and performed the selection of locations and business units to test considering both materiality and risk (Telecom Italia consolidation consist of more than one hundred entities);
* Reviewed the walk through narratives related to the significant processes, IT environment and tax controls;
* Reviewed all the documentation related to the test of controls and entity level controls and reviewed the results of the tests performed by his teams;
* Presented the results of the tests to the top management and audit committee of Verizon and Telecom Italia together with the audit partners;
* Acted as the to go person for any questions the local or foreign teams had;
* As part of the integrated audit work tested the controls of all his public clients;