



# Link Audit

*The way for your growth*



## OUR GOALS

*Our Partner and professionals develop high services with top quality. Coordination and mutual collaboration with the customer organization give a high level of transparency, reliability and credibility in the services provide.*

## BEING ALWAYS ORIENTED TO ETHICAL AND PROFESSIONAL EXCELLENCE

- ❖ *Understand the customers need and develop an appropriate strategy to meet them*
- ❖ *Satisfy customer expectations by respecting the commitment with the management.*
- ❖ *Maintain a high-level customers service through: accessibility, availability, reliability and responsiveness to requests.*
- ❖ *Ensure the rigorous application of laws and interpretive principles in the execution each service.*
- ❖ *Ensure compliance with quality standards and those established by reference standards.*
- ❖ *Demonstrate an excellent knowledge of the current economic and specialist sector scenario.*
- ❖ *Demonstrate a high level of professionalism and give an excellent image on all opportunity*
- ❖ *Maintain a personal life style oriented towards the respect the principles set out professional deontology.*
- ❖ *Create a work environment in which people feel valued and motivated to improve themselves and customer service.*



### **Roberto Agnello**

**Contact:** [r.agnello@linkaudit.it](mailto:r.agnello@linkaudit.it)

Professor at University of Enna (Kore) and Palermo (Lumsa) of "Auditing" and "Accounting for public entities".

Certified Public Accountant and Certified Public Auditor with over twenty years of professional activity carried out working at international networks PwC. Significant experience in a special project with the Ministry of Health as advisor to develop a new accounting systems and audit.

Professional positions assumed in the last few years: Head of the Economy Ministry of the Sicilian Region; Regional delegate to the Permanent Conference for the Coordination of Public Finance; Member of the Scientific Committee of the Sicilian Region for the special project PAC (Audit for health public companies).



### **Francesco Melidoni**

**Contact:** [f.melidoni@linkaudit.it](mailto:f.melidoni@linkaudit.it)

Partner with expertise in Management On Demand and Crisis Management and Consulting.

Certified Public Auditor with experience developed in a big 20 Italian Audit Firm (Bompani Audit).

Author of technical publications as professional guide on restructuring procedures; he collaborates with the University of Rome "La Sapienza" as a contract professor in Master Specialization in Banking and Finance and marketing management.

He has held and still holds various positions on the Boards of Group companies as CRO (Chief Restructuring Officer), CEO (Chief Executive Officer) General Manager.



## ADVISORY BOARD

### INDEPENDENT ADVISORY COMMITTEE AIMED TO SUPPORT THE STRUCTURE IN THE DEFINITION OF STRATEGIC AND TRAINING PROGRAMS



**Domenico Merlino**

**Contact:** [d.merlino@linkaudit.it](mailto:d.merlino@linkaudit.it)

Certified Public Accountant and Certified Public Auditor with a significant experience in Auditing and Consulting, including activities for listed companies at Milan stock exchange, or subsidiaries of listed companies in US Market and German Market.

Over twenty years of professional activity carried out working at international networks PwC.

He has held and still holds various positions as a legal auditor of private companies and public companies, such as: CFO, Statutory Audit, Head Internal Audit for International Group.



**Caterina Ventimiglia**

**Contact:** [c.ventimiglia@linkaudit.it](mailto:c.ventimiglia@linkaudit.it)

Professor of Administrative Law at the University of Palermo Faculty of Law. Lawyer qualified to practise with a significant range of publications in specialized law magazines. She has developed a solid experience in scientific research.

She has held and still holds various positions in a public authorities such as: President of the Independent Evaluation Board of the Health Authority of Trapani; member of the Commission of Experts to evaluate the economic and financial positions of the Regione Siciliana; member of the Commission of Experts to study the economic and financial positions of local authorities; Sicilian Parliament's legal advisor (Anti-Mafia Commission).



## ASSOCIATE PARTNER



### **Salvatore Aurora**

**Contact:** [s.aurora@linkaudit.it](mailto:s.aurora@linkaudit.it)

Certified Public Accountant and Certified Public Auditor with over twenty years of professional experience. He has held and still holds the role of Director of Re.Visio (fiduciary and audit firm registered at the MISE and authorized to audit Projects Financing). He has held and still holds various positions as a legal auditor of private companies and public companies.



### **Michelangelo Cali**

**Contact:** [m.cali@linkaudit.it](mailto:m.cali@linkaudit.it)

Certified Public Accountant and Certified Public Auditor with over twenty years of professional experience. He currently holds the position of CFO of the U.S. City of Palermo Spa - Sport Capital Group Investments Ltd. He has held important positions on behalf of the Court of Palermo including CFO for New Sport Car Spa in judicial administration. He has significant experience in Automotive sector, business plan, evaluation and control, developed by working on behalf of prestigious companies like: Citroen; MAN Truck & Bus; Maserati; BMW Group Italy; BMW Financial Services Italia; Facit Leasing.



### **Paola Maria Piazza**

**Contact:** [p.piazza@linkaudit.it](mailto:p.piazza@linkaudit.it)

Certified Public Accountant and Certified Public Auditor with over twenty years of professional experience. TAX Expert consultant, she is responsible for supporting companies in matters of management control, administrative management, tax and tax consultancy, accounting and financial statements; tax litigation and accounting expertise. Specialist sector: publishing; pharmaceutical and sanitary, chemical and wood industry, leasing and financial institutions, real estate, tourism, boating, hotel, gaming, agriculture, cultural heritage and historic houses.





## EXECUTIVE



### **Fausto Campisi**

**Contact:** [f.campisi@linkaudit.it](mailto:f.campisi@linkaudit.it)

IT Manager and Engineer in the field of information technology systems to support the activities of company management, with over fifteen years of professional activity. He has gained experience in the computer programming, development and management of specialized databases, working for major companies including Atlanet; Accenture Outsourcing and Albacom.



### **Gaia Caronna**

**Contact:** [g.caronna@linkaudit.it](mailto:g.caronna@linkaudit.it)

Certified Public Auditor with ten years of professional activity, with part of it carried out working for international networks of KPMG. She has significant experience in Auditing and Consulting, including activities for subsidiary of public entities and financial institutes like Banks and Agents for collect taxes.



### **Dott.ssa Elda Gagliano**

**Contact:** [e.gagliano@linkaudit.it](mailto:e.gagliano@linkaudit.it)

Specialist on Internal Audit and Governance for Internal controls system. Over five years of professional activity, with part of it carried out working as freelance for the international network Grant Thornton. She has significant experience in Auditing and Consulting, including activities in organizational learning services for private and public companies.



## OUR SERVICES

*Our ambition is to create and to grow up successful plans to our customers.*

*Our partners are committed to creating the conditions to sharing high values that the LKA network is a bearer of.*

### ❖ **AUDIT, FORENSIC AND INVESTIGATION**

- ✓ *Financial Audit (private and public companies)*
- ✓ *Statutory Audit (private and public companies)*
- ✓ *Agreed-upon Procedures (private and public companies)*
- ✓ *Financial Due Diligence*
- ✓ *Fraud Detection and Data Analytics*
- ✓ *Corruption and Fraud Risk Assessment*
- ✓ *Litigation Support*

### ❖ **GOVERNANCE AND RISK**

- ✓ *Management on demand*
- ✓ *Organizational Learning*
- ✓ *Soft Skills Project*
- ✓ *Project Manager*
- ✓ *Enterprise Risk Management*
- ✓ *Internal Audit*
- ✓ *Anti-corruption compliance program*

### ❖ **ADVISORY AND FINANCIAL CONSULTING**

- ✓ *Corporate Finance and Mergers and Acquisitions support*
- ✓ *M&A Transaction Support (Special Due Diligence)*
- ✓ *Valuation and Modelling Services*
- ✓ *Strategy Consulting*
- ✓ *Financial Service Industry*
- ✓ *Business Due Diligence*
- ✓ *IFRS Transition*

### ❖ **TAX CONSULTING**

- ✓ *Tax planning*
- ✓ *Direct and Indirect Taxes*
- ✓ *Tax Compliance*
- ✓ *Corporate Taxation*
- ✓ *Transfer Pricing*
- ✓ *Tax agent / representative*
- ✓ *Assistance during fiscal inspections*





*Accountability (in the public sector) is the process whereby public sector entities, and the individuals within them, take responsibility for their decisions and actions, including their stewardship of public funds and all aspects of performance, and submit themselves to appropriate external scrutiny. It is achieved by all parties having a clear understanding of those responsibilities, and having clearly defined roles through a robust structure. In effect, accountability is the obligation to answer for responsibility conferred.*

(Source: IFAC, Governance in the Public Sector, a Governing Body Perspective, 2001)

- Specialists in Internal Control for Public Sector and their controlled entities**
- Specialists in Internal Audit for Public Sector and their controlled entities**
- Specialists in audit and Internal Audit for Health Care sector**
- Specialists in accounting for Public Sector**
- Specialists to evaluate performance, transparency and anti-corruption in public sector**

## **OUR SERVICES FOR PUBLIC SECTOR**

*We provide, with method and specialized experience in the public sector, independent assessments for the use of public resources, that are managed responsibly and effectively. We allow the public management to demonstrate, third parties, the quality of the results achieved.*



WE HAVE CREATED AN INNOVATIVE INTEGRATED SOFTWARE, TO FACILITATE OUR CUSTOMER NEEDS IN MEASUREMENT, DOCUMENTABILITY AND TRACEABILITY OF INTERNAL CONTROL AND ANTI-CORRUPTION ACTIONS.



Governance must be structured to aid the management to meet the goals entities “...an internal control and risk management system consisting of policies, procedures and organizational structures aimed at identifying, measuring, managing and monitoring the main risks. Such a system shall be integral to the organizational and corporate governance framework”.

(Codice autodisciplina Borsa italiana).

## OUR SOFTWARE

### “Pac System Controls”

- MOD 1 – *Organizational standard*
- MOD 2 – *Financial statements*
- MOD 3 – *Final financial statements documents*
- MOD 4 – *Internal audit*
- MOD 5 – *Anti-corruption and transparency*



LKA methodology, named "organizational learning", gives to our clients the contribute to improve organization bring out the wealth of knowledge and skills already present in the human resources of the organization.

Through the consolidated experience of "training on the job" and "knowledge management systems", LKA network is able to offer exclusive services and guarantee concrete results with respect to:

- **ACTIVATE NEW PROCESSES OF VALORISATION HUMAN RESOURCES**
- **ACTIVATE NEW INTERNAL KNOWLEDGE AND SKILLS SHARING PROCESSES**
- **ACTIVATE NEW PROCESSES FOR IDENTIFICATION COMPETENCE GAPS, FIRM KNOWLEDGE, DEFINING TRAINING NEEDS**
- **ADDRESS, STUDY AND RESOLVE, PROBLEMS AND INTERNAL ISSUES WITH TEAM BUILDING TECHNIQUES**
- **REDESIGNING INTERNAL RULE AND PROCEDURES ACCORDING TO ORGANIZATION NEEDS**



## OUR SERVICE TRAINING ON THE JOB

*Why, What, How, If..... collect data and ideas; broaden the perspectives to facilitate organizational improvement; develop and enhance internal resources by teaching to look beyond their role; support the internal staff in the group of students, teaching technical problem solving of the organization to support the actors of internal controls system*



**OUR APPROACH IS DIRECT TO CONTINUOUS METHODOLOGY IMPROVEMENT TO GUARANTEE HIGH LEVEL OF SERVICES.**



The "Top-down" approach, defined by the partners and professionals of the LKA network, is the result of continuous evolution, long specialized experience and constant "on-the-job" commitment alongside management.

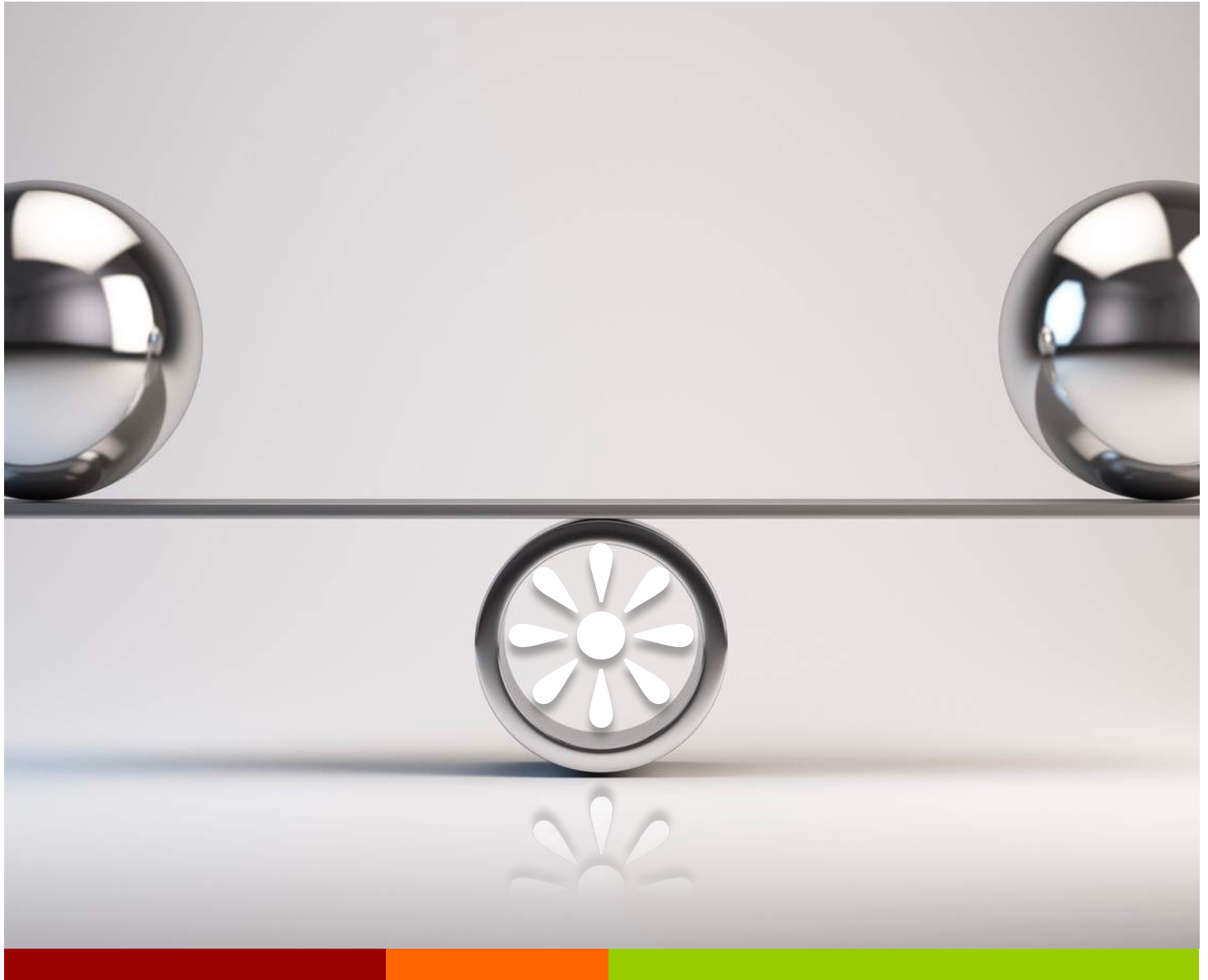
**Top**

→ THROUGH "ON THE JOB METHODOLOGY" WE MAINTAIN CONTINUOUS COMMUNICATION WITH BOTH MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE OF THE COMPANY

→ THROUGH OUR SOFTWARE WE GIVE CONTINUOUS INFORMATION TO THE DIRECTORS AND THOSE CHARGED WITH GOVERNANCE OF THE COMPANY

→ OUR METHODOLOGY GIVE TO THE DIRECTORS OF THE COMPANY A CORRECT VALUATION OF THE RESULTS ACHIEVED AND SUGGESTION TO IMPROVE IT

**Down**



We apply high quality methodology to improve the performance of "human capital" through specialized units of work. We operate with continuous training, professional development and coaching activities. Our strategy increases the audit performance and aid clients to meet their goals.

## HUMAN CAPITAL

## RISK & QUALITY

Our approach for risk and quality is inspired to high working methodology. We apply a specialized unit for: risk management, independence and compliance, anti-money laundering legislation, auditing, accounting. We have developed a specific methodology for technical consultation to achieve high results to our Partners.



AUDIT

TAX

ADVISORY

ORGANIZATIONAL LEARNING



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