



INRL

Istituto Nazionale Revisori Legali

- National Institute of Auditors -

SHORT PROFILE OF THE INSTITUTE

INRL - MILANO - ROMA - BRUXELLES

Short Profile of the Institute

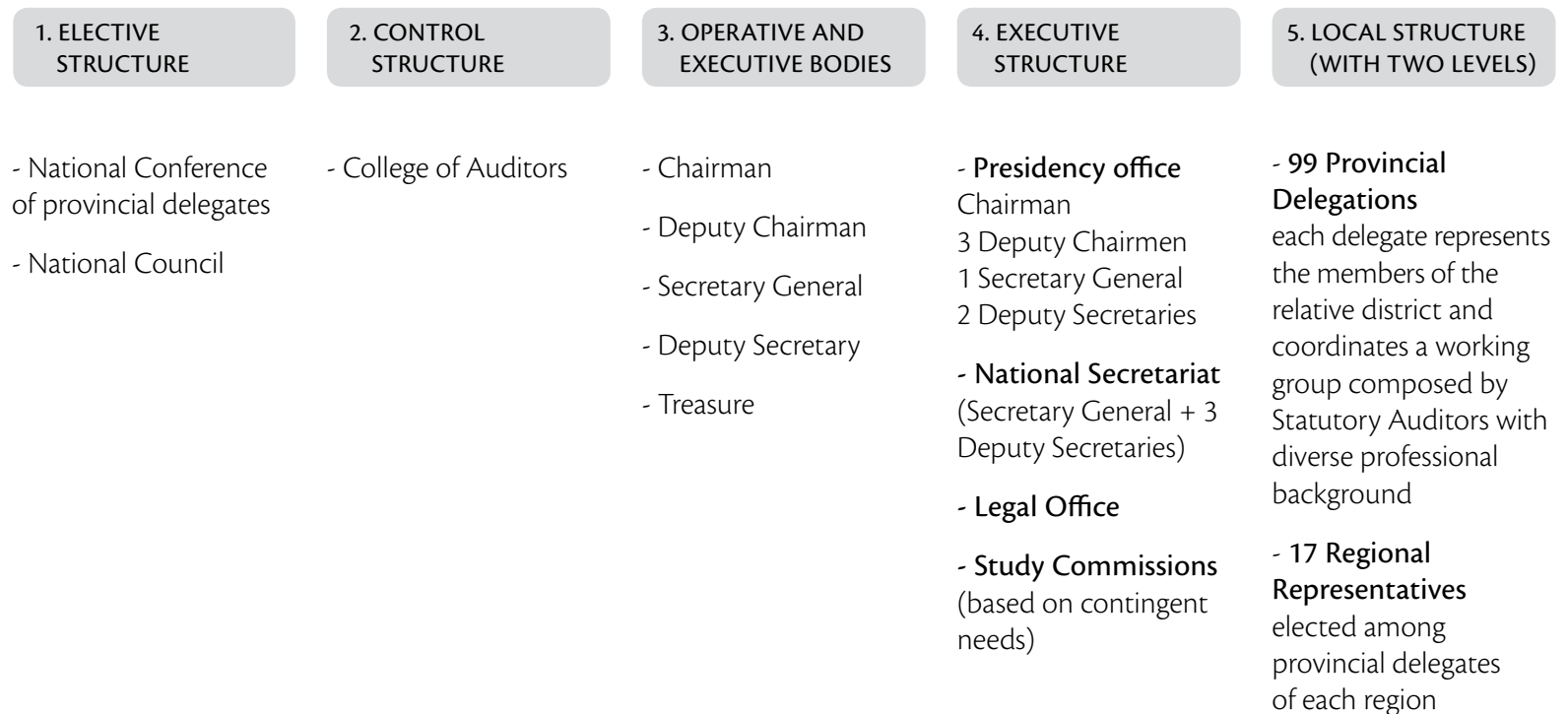
INCORPORATION

The “Istituto Nazionale Revisori Contabili” (*literally “National Institute of Auditors”*) - since 9th April, 2010 “**INRL Istituto Nazionale Revisori Legali**” (*literally “National Institute of Statutory Auditors”, hereinafter “INRL”*) – was incorporated in Milan on the 20th February, 1956 with the target to defend general, moral, professional and economic interests of Auditors. Since 21st April, 1995 the enrollment to the Institute is grant only to Statutory Auditors as per Italian law “Dlgs 27 gennaio 1992 n. 88”.



STRUCTURE OF THE INSTITUTE

The National Institute of Statutory Auditors is an organization structured with 5 different layers:



NATIONAL BOARD - INRL 2018/2021



Baresi Comm. rag. CdL Virgilio	- Brescia	Chairman
Procaccini dr. rag. Ubaldo	- Napoli	Secretary general
Pistocchi dr. Gianpaolo	- Ravenna	Treasurer
Carnessale prof. dr. R.Gaetano	- Teramo	Deputy Chairman
Giannattasio dr. Michele	- Roma	Deputy Chairman
Zaffonato dr.ssa Katia	- Vicenza	Deputy Chairman
Brescia dr. Paolo	- La Spezia	Deputy Secretary
Lettieri prof. dr. Mattia	- Avellino	Deputy Secretary
Monetta dr. Ciriaco	- Cosenza	Deputy Secretary
D'Amelio dr. Luigi	- Bari	Board Member
De Angelis dr.ssa Desiderata	- Roma	Board Member
Della Monica dr. Vincenzo	- Salerno	Board Member
Gigliotti dr. Antonio Maria	- Catanzaro	Board Member
Manca dr.ssa Maria Carla	- Oristano	Board Member
Maninetti dr. Luigi	- Brescia	Board Member

COLLEGE OF AUDITORS

Siuni dr. Adriano	- Oristano	Chairman
Giorgi dr. Andrea	- Roma	Member
Piatti dr. Andrea	- Brescia	Member

INSTITUTIONAL ACTIVITIES

The Institute, as per its charter and de facto, is involved in activities related to the tutelage of Statutory Auditors from a union standpoint.

Within this mission:

- it obtained the qualification for its members to exercise several activities from which they were unfairly excluded;
- it is still pursuing the tax law representation, the last point to complete the proper professional acknowledgement of its members;
- it relaxed a code of conduct aimed to support its members through their delicate professional duties.

More recently the Institute (unique body representing Statutory Auditors at a National level) participated in the establishment of the “CONSAP”, the confederation of unions of professions without registers. Notably, it contributed by drafting and signing the first job contract for professional studios.

SERVICES DEDICATED TO MEMBERS

Other than union activities the INRL offers to its members several services to support them in their daily professional duties.

Industry news, association press: represented by the bimonthly magazine (with national reach) “*Il Giornale del Revisore*”, with a dedicated section on law matters and Local Administration in particular.

Audit “Handbook”

It is a vade-mecum realized in collaboration with the “Compagnia Europea di Revisione” (*an italian entity – literally “European Audit Association”*) providing quick and easy consultation for all members. It is a useful and practical instrument allowing each Auditor to undertake its tasks and duties under the best professional standards, aimed to offer a concrete support when performing a typical audit of Financial Statements.

The handbook is composed both by a practical part on a cd-rom, with pre-set frameworks and schemes, and a technical part depicting how to correctly use and archive work papers.

Website: on the website www.revisori.it it is possible to find the charter, all the procedures related to web services (requests and notifications to the Italian Register of Companies, links to databases, modules and laws, digital signature), answers to frequently asked questions related to the Auditor profession, competition announcements, agreements reserved to members and useful updates inherent to new legislation and the institutional activity.

Free Mailbox *yourname@revisori.it*: possibility to own a mailbox with 100 MB storage space available and send/receive messages up to 2MB.

Permanent professional training for Statutory Auditors: the Institute promotes conferences, meetings and seminars at National level. Training and development is a service offered from many years, with a clear distinction of courses by different topics and professional needs. Web and TV courses are offered, too. The interactive method enables easy and comfortable access to courses directly from office. Certifications of attendance are also released at the end of each course.

AGREEMENTS

Many agreements and partnerships were stipulated obtaining advantageous conditions on useful goods and services in favour of its members. Moreover a strong relationship with important Italian tributary Public bodies is constantly developed.

A recent agreement signed with “**Agenzia delle Entrate**” allowed Auditors to access and use via web all instruments once dedicated to accountants only, such as: Entratel, CIVIS, PEC, cassetto fiscale, CUP access. Creating an alternative to physical access to information all the processes were eased.

Agreement with “Microcredito Italiano”

On the 30th June, 2010 the INRL and the “Ente Nazionale per il Microcredito” (literally “National Body for Microlending”) signed a memorandum acknowledging the Institute as the principal professional counterparty of this body of public law.

INRL Commissions within Italian Finance Ministry (“MEF”)

Commission for International Accounting Principles – ISA Italia

These principles, release by MEF, were drafted in collaboration with the ad hoc commission established as per Italian law art. 12 /D.Lgs. 39/10, composed by representative members of the following entities:

- INRL Istituto Nazionale Revisori Legali - Assirevi - CNDCEC and CONSOB.

Commission for Ethical code of conduct In force of an agreement with MEF, the Institute is part of the commission established (as per Italian law art. 12 / D.Lgs. 39/10) to draft the principles of professional conduct and confidentiality whose observance will become mandatory for Statutory Auditors. The commission is composed by representative members of the following entities:
- INRL Istituto Nazionale Revisori Legali - Assirevi - CNDCEC and CONSOB.

Commission for Industry studies

The commission, composed by several professional and entrepreneurial experts over than representatives of public bodies, is established as per Italian law n. 146/1998, art. 10 / Comma 7 and has a specific scope: give its opinion on the appropriateness of each industry study before its approval and publishment.

Industry studies, elaborated through accurate economic and statistical-mathematical analysis, enable auditors to properly estimate revenues and incomes attributable to taxpayers to verify adequacy and coherence with those declared by taxpayers themselves.

Scientific Committee

The Institute established an ad hoc committee (composed by eminent representatives of italian political and economic scene) in order to develop and study all political, technical, professional and administrative areas of Statutory Auditors' interest.

Pension treasury: the Institute is establishing a Pension treasury for all Auditors without own retirement funds.

HEADQUARTERS

The National secretariat is located either in the Milan and Rome offices, and takes care of: enrollments, renewals, cancellations, notifications to members, et al. The Rome office - in Piazza della Rotonda 70, is mainly used for relationships with bodies and authorities present in the capital. There is also a representative office in Bruxelles. The Institute headquarters host Board meetings and professional conferences for small groups.

INRL - Istituto Nazionale Revisori Legali

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More detailed informations are available on the website: www.revisori.it

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