

**Dr. Andreas G. Koutoupis BSc (Honors), MSc, PhD, CMIIA, CIA, CICA, CCSA, CRMA, CCS**

Dr. Andreas G. Koutoupis is currently the Head of Governance, Risk & Internal Audit Services (Director) of Mazars, Athens - Greece. Before joining Mazars he served as a Senior Manager within the Internal Audit Services department of PricewaterhouseCoopers, Athens - Greece responsible for the Financial Services (mainly banking) Internal Audit Assurance & Consulting Services for more than ten years. He was involved in Governance, Risk & Internal Audit related assignments in more than 150 organizations the last 18 years in all industries (Banking, Manufacturing, Retail, Insurance, Services, publicly listed enterprises, etc.) in 19 countries (Greece, Cyprus, Bulgaria, Romania, Serbia, Montenegro, Albania, Turkey, FYROM, Great Britain, Ukraine, Poland, The Netherlands, Denmark, Hungary, Slovenia, Nigeria, Sierra Leone & Guinea). He is also acting as a Professional Trainer for more than ten years presented Corporate Governance, Business Risk Management and Internal Audit related topics in 23 countries including Greece, Cyprus, Bulgaria, Romania, Serbia, Albania, Turkey, FYROM, Great Britain, Belgium, Switzerland, Italy, Ukraine, Poland, United Arab Emirates, Bahrain, Malaysia, China, Pakistan, Thailand, Singapore, Egypt and Nigeria.

Andreas Koutoupis is an Adjunct Lecturer of Accounting and Auditing in the University of the Aegean. He is also lecturing Internal Auditing in the MSc of Taxation and Auditing in the Panteion University of Athens, as well as in the Greek Open University, IESEG University, Paris-France & the National Centre of Public Administration in Athens, Greece. He has been awarded a BSc in Public Administration with a distinction (Panteion University, Athens, Greece), an MSc in Internal Auditing and Management (Cass Business School, City University, London-UK) and a PhD in Corporate Governance and Internal Controls with a distinction (Panteion University, Athens, Greece). He is a Chartered Internal Auditor (CMIIA), Certified Internal Auditor (CIA), Certified Internal Controls Auditor (CICA), Certified in Control Self Assessment (CCSA), Certified in Risk Management Assurance (CRMA) and Certified Controls Specialist (CCS). Andreas Koutoupis is an Internal Quality Assessment validator of the International Institute of Internal Auditors. He holds an 'A' class Greek Accounting & Tax License (being able to sign Financial Statements for any type of organization) by the Economic Chamber of Greece.

In 2005, he received the Michael J. Barrett award by the International Institute of Internal Auditors, while in April 2006 he received a PhD Colloquium award (Cass Business School) for distinctive performance by the IIA-Italy. He was nominated for several other awards for his academic performance and professional work. His academic work includes publications of papers and articles with respect to Corporate Governance, Enterprise Risk Management, Internal Controls and Internal Auditing in well known journals (four of them are ABS rating Grade 1: Governance & Ethics), conferences, professional magazines and economic newspapers. He is an Editorial

Review Board Member of the International Journal of Organizational Analysis (Emerald) and the Journal of Business and Finance (ISSN: 2305 - 1825). In 2014 The IIA Research Foundation published an Academic Research (Koutoupis et al.) entitled Internal Audit Around the World: A perspective on Global Regions.

He is a member of the International Institute of Internal Auditors (serving as a member of the Academic Relations Committee), The Institute of Internal Auditors - UK and Ireland (serving as an APL Examiner), The Greek Institute of Internal Auditors (served as a member of the Board of Directors for eight years), The Institute for Internal Controls (acting as the contact person in charge in Greece and Cyprus responsible for CICA & CCS Professional Qualifications), The Association of Certified Fraud Examiners (ACFE), The Association of Greek Fraud Examiners (HACFE) and the Economic Chamber of Greece (serving as a member of the General Assembly). He is also the General Secretary of the Board of Directors of Greek Investors, a member of the Corporate Governance Committee of the Athens Stock Exchange, as well as a team member for the Greek Council of Corporate Governance, a member in the Greek - Cyprus Investment Cooperation Committee. He has also served as a member of the Professional Skills Recognition Committee of the Greek Ministry of Education (2011-2014).

Finally, Andreas Koutoupis is a Member of the Board of Directors and President of the Audit Committee of the Greek publicly listed firms Loulis Mills S.A. and President of the Audit Committee of IASO Hospital, President of the Audit Committee of the Cooperative Insurance Company of Northern Greece Public Coaches, as well as member in several Greek Public Hospital Audit Committees according to the Greek Law 4025 / 2011, while he is acting as an Observer in both Audit & Risk Committees of Alpha Bank-Greece since 2013.