



IMPERIUM AUDIT
AUDIT COMPANY

Imperium Audit SpA

"EXCELLENCE IS NOT A DESTINATION;
IT IS A NEVER-ENDING JOURNEY"





IMPERIUM AUDIT
SOCIETÀ DI REVISIONE

Imperium Audit SpA

LA SFIDA DEL FUTURO

Imperium Audit Spa è oggi una realtà. Nasce dall'intuito di alcuni professionisti provenienti da importanti esperienze professionali nel campo della consulenza aziendale e della cooperazione, della revisione legale, della consulenza fiscale e del lavoro.

La sua forza risiede non solo nella competenza e nell'esperienza dei professionisti coinvolti, ma anche nella loro costante attenzione focalizzata sulle **esigenze del cliente**. Questo è ciò che la differenzia dalle altre Società.

Il suo approccio privilegia un attivo coinvolgimento delle figure professionali di maggior esperienza in gruppi di lavoro, per garantire tempestività ed efficacia, prevedendo **figure apicali** come **partner e manager**.

Chi si rivolge ad Imperium Audit beneficia quindi di un contatto diretto e continuo con il team leader o coordinatore delle varie professionalità, per affrontare e risolvere tutte le problematiche tecniche che si potranno presentare nel corso del lavoro, con un **approccio costruttivo e pragmatico**, offrendo **servizi di elevata qualità, efficienza e valore aggiunto**.



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THE CHALLENGE OF THE FUTURE

Imperium Audit Spa is an auditing firm that was born from the intuition of some professionals with relevant professional experience in the fields of business advisory and cooperation, auditing, tax advisory, employment and labor relations consultancy, auditing in Local Authorities.

Many of our professionals have also gained **considerable experience** in public bodies as heads of the financial area and as RUP (Head Project Manager).

Its strength lies not only in the expertise and experience of the professionals involved, but also in their constant attention focused on the **customer's needs**. This is what differentiates it from other companies.

Its approach favors the active involvement of the most experienced specialists in working groups, to guarantee timeliness and effectiveness, involving highly qualified and **senior professionals**, such as **partners and managers**.

Those who turn to Imperium Audit hence benefit from direct and continuous contact with the team leader to address and resolve all the technical problems that may arise during the course of work, with a **constructive and pragmatic approach**, offering **services of high quality, efficiency and value added**.





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IL PROCESSO DI REVISIONE - L'AUDIT

Imperium Audit Spa opera affinché il processo di revisione sia efficiente e di alta qualità. I suoi team di lavoro, sempre aggiornati sugli ultimi sviluppi dei principi contabili e di revisione, forniscono un'assistenza di ampio raggio sia ad aziende private che pubbliche e sono a disposizione della clientela non solo per assicurare supporto puntuale ed efficace ma anche per informare sui più recenti sviluppi normativi che possano interessare l'impresa ed il business in cui opera. Quindi **l'esperienza e la professionalità di Imperium Audit è a disposizione dei propri clienti.**

ASSISTENZA SU MISURA

Imperium Audit Spa crede fermamente che ogni cliente debba ricevere un'ottima assistenza su misura, come un abito sartoriale, indipendentemente dall'entità o dalla complessità della situazione.

Un team di esperti costituito ad hoc permette di dedicare un'attenzione specifica e mirata sull'incarico assegnato per garantire una consulenza di pregio.

I professionisti che lavorano con Imperium Audit sono una preziosa risorsa.

I soci fondatori di Imperium provengono da una forte esperienza professionale con numerosi revisori qualificati.



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THE AUDIT PROCESS

Imperium Audit Spa works to ensure that the audit process is efficient and highly quality. Its work teams, always up-to-date on the latest developments in accounting and auditing standards, provide wide-ranging assistance to both private and public companies and are available to customers not only to ensure punctual and effective support but also to inform most recent regulatory developments that may affect the company or organization and the business in which it operates. **Thus, the experience and professionalism of Imperium Audit is available to its customers.**

TAILORED ASSISTANCE

Imperium Audit Spa strongly believes that every customer should receive excellent tailored assistance, like a custom-made suit, regardless of the size or complexity of the situation.

An ad hoc team of experts allows you to devote specific and targeted attention to the task assigned to ensure valuable advice.

The professionals who work with Imperium Audit are a precious resource.

Partners at Imperium Audit come from strong professional experience, and most of them are qualified auditors.





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ATTIVITÀ DI IMPERIUM

Tra le attività complementari all'esercizio della Revisione legale-contabile, svolte da **Imperium Audit Spa**, si annoverano:

- Elaborazione di Business Plan
- Sistemi procedurali di Controllo Interno
- Analisi di Bilancio
- Indagini conoscitive
- Analisi e valutazione delle procedure
- Servizi di supporto a funzioni di Internal Audit
- Progettazione e definizione dei piani dei conti
- Supporto nei processi di conversione dai principi contabili italiani a quelli internazionali
- Certificazione dei Bilanci
- Asseverazioni congruità delle tariffe per Enti pubblici
- Asseverazione dei quadri economici negli appalti pubblici e/o nelle manifestazioni d'interesse

Imperium Audit Spa offre consulenza ai processi di revisione, assistenza professionale, certificazione, due diligence e conformità, affrontando anche progetti sofisticati **sia nazionali che internazionali**, garantendo **alta professionalità e affidabilità**.

Imperium Audit Spa si rivolge ad una clientela che cerca nuovi strumenti di analisi per valorizzare i propri punti di forza e contemporaneamente individuare i punti di debolezza. Per questo ogni incarico sarà affrontato con metodi consolidati, **frutto dell'esperienza e dei successi realizzati dai propri soci**.



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BUSINESS ACTIVITIES

The activities carried out by **Imperium Audit Spa**, complementary to the exercise of the audit, include:

- Business Planning
- Internal Control procedures
- Financial Statement Analysis
- Due Diligence
- Procedural Analysis and Evaluation
- Support Services to the Internal Audit
- Budgeting
- Support in conversion processes from Ita GAAP to International Accounting Standards
- Certification of Financial Statements
- Certification of Conformity of public tariffs
- Certification of Conformity of financial models in public contracts and/or project finance

*Imperium Audit Spa offers consultancy for auditing processes, professional assistance, certification, due diligence and compliance, dealing with both **national and international** complex projects, guaranteeing **high professionalism and reliability**.*

*Imperium Audit Spa is aimed at customers looking for new analysis tools to enhance their strengths and at the same time identify their weaknesses. For this reason, each appointment will be faced with consolidated methods, the result of the **experience and successes achieved by its members**.*



IMPERIUM AUDIT
SOCIETÀ DI REVISIONE

Imperium Audit SpA

SOCI FONDATORI

Maria Consiglia Viglione
Presidente

Francesco Paolo
Amministratore Delegato

Anna Gianturco
Consigliere

Vittorio Petrella
Consigliere

Amedeo Rizzo
Socio

Business Service Srl
Socio

Francesca Curcio
Revisore

Gianfranco Cardaropoli
Revisore

Liberato De Gregorio
Revisore

Massimo Foglia
Revisore

Raffaele Enzo Fasano
Revisore

Sabrina Giannattasio
Revisore

Monica Ottone
Amministratore Delegato

Rosanna Perrupato
Consigliere

Michele Odierna
Consigliere

Arturo Denza
Revisore

Danile Orilia
Revisore

Francesco De Rosa
Revisore

Giovanni Colicchio
Revisore

Loris Pasinato
Revisore

Maria Antonella Pera
Revisore

Olga Buonomo
Revisore

Salomè Ricciardi
Revisore

COLLEGIO SINDACALE

PRESIDENTE COLLEGIO SINDACALE
Dott. Luca De Franciscis

SINDACO EFFETTIVO
Dott. Salvatore Giordano

SINDACO EFFETTIVO
Dott. Giuseppe Lammardo



IMPERIUM AUDIT
SOCIETÀ DI REVISIONE

Imperium Audit SpA



Maria Consiglia Viglione

PRESIDENTE - CHAIRMAN

- Dottore Commercialista / Chartered Accountant
- Revisore Legale / Auditor
- Laurea in Economia e Commercio

EXPERTISE: *International Law, Control System, EU Projects, Public Surveillance, Tax & Legal, Internal Audit, M&A, Corporate Law, Financial Analysis, HR, Marketing Strategy, Organization.*



Francesco Paolo

AMMINISTRATORE DELEGATO - CEO

- Dottore Commercialista / Chartered Accountant
- Revisore Legale / Auditor
- Giornalista Pubblicista / Journalist
- Laurea in Economia e Commercio

EXPERTISE: *Business consulting, Local Authorities, Corporate Law, Employment Law, Head of Project Management, Tax & Legal, Managerial Accounting, Control Systems, Mediation, Internal Audit.*



Monica Ottone

AMMINISTRATORE DELEGATO - CEO

- Dottore Commercialista / Chartered Accountant
- Revisore Legale / Auditor
- Laurea in Commercio Internazionale e Mercati Valutari
- Laurea in Economia Aziendale

EXPERTISE: *Business consulting, Tax & Legal, Corporate Law, Accounting, Civil Mediation, Internal Audit, Marketing Strategy, Financial Analysis, Control Systems, Due Diligence, Organization, Finance.*



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Imperium Audit SpA



Anna Gianturco

CONSIGLIERE - DIRECTOR
CHAIRMAN OF THE INTERNAL AUDIT COMMITTEE

- Dottore Commercialista / Chartered Accountant
- Revisore Legale / Auditor
- CTU / Court Appointed Expert

Laurea in Economia e Commercio

EXPERTISE: *Business consulting, Local Authorities, Corporate Law, Employment Law, Head of Project Management, Tax & Legal, Managerial Accounting, Control Systems, Mediation, Internal Audit.*



Rosanna Perrupato

CONSIGLIERE - DIRECTOR
CHAIRMAN OF THE INTERNAL AUDIT COMMITTEE

- Dottore Commercialista / Chartered Accountant
- Revisore Legale / Auditor
- CTU / Court Appointed Expert

Laurea in Economia e Commercio

EXPERTISE: *Tax & Legal, Corporate Law, Accounting, Disputes Settlement, Internal Audit, Local Authorities, Public Finance, Insolvency Administration, Finance.*



Vittorio Petrella

CONSIGLIERE - DIRECTOR
CHAIRMAN OF THE INTERNAL AUDIT COMMITTEE

- Dottore Commercialista / Chartered Accountant
- Revisore Legale / Auditor

Laurea in Economia Aziendale

EXPERTISE: *Business Consulting, Tax & Legal, Local Authorities, Internal Audit.*



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Michele Odierna

CONSIGLIERE - DIRECTOR
COMITATO CONTROLLO E RISCHI - INTERNAL AUDIT COMMITTEE

- Giornalista pubblicista / Journalist
 - Amministratore di Business Service Srl / Director of Business
- Laurea in Scienze Economiche e Bancarie

EXPERTISE: *Business Consulting, Public Subsidies, Tax Incentives, Local Authorities, Marketing & Communication.*



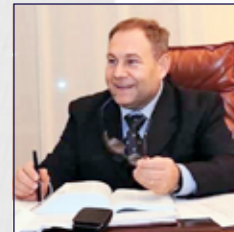
Amedeo Rizzo

PARTNER

- Fellow of Tax Law at Bocconi University and SDA Bocconi
- Fellow of Tax & Technology at Stanford University
- PhD in Law at the University of Oxford

Laurea in Economia e Management
Laurea in Economia e Legislazione d'Impresa
Master of Science in Taxation

EXPERTISE: *International Tax Law, Corporate Taxation, EU Law, Public Finance, Tax & Legal, Finance, Tax Treaties, Corporate Law, Financial Analysis, Business Evaluation, Business Planning, Tech Law, IP Law, Financial Statement.*



Arturo Denza

AUDIT PARTNER

- Dottore Commercialista / Chartered Accountant
- Revisore Legale / Auditor

Laurea in Scienze Economiche e Bancarie

EXPERTISE: *Arbitration Law, International Arbitration, Internal Audit, Local Authorities, Business Evaluation, Compound Interest, Tax & Legal, Accounting, Financial Analysis, Control Systems.*



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Business Service Srl

PARTNER

• Società di consulenza strategica e finanza agevolata / Strategic consulting and subsidized finance Company
Director: Dott. Michele Odierna

EXPERTISE: Tax Incentives, Public Subsidies, Business Sector Analysis, Business Strategy, Subsidized Finance, Administrative Law, Organization.



Danile Orilia

AUDIT PARTNER

• Dottore Commercialista / Chartered Accountant
• Revisore Legale / Auditor
• CTU / Court Appointed Expert
Laurea in Economia e Commercio

EXPERTISE: Civil Mediation, Banking, Litigation, Subsidized Finance, Stock Exchange, Finance, Tax & Law, Accounting, Financial Analysis, Financial Statement, ESG, Administrative Law, Control Systems.



Francesca Curcio

AUDIT PARTNER

• Dottore Commercialista / Chartered Accountant
• Revisore Legale / Auditor
Laurea in Economia e Commercio

EXPERTISE: Accounting, Tax & Legal, Internal Audit, Local Authorities, Non-for-profit, Co-operatives, Control Systems.



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Francesco De Rosa

AUDIT PARTNER

• Dottore Commercialista / Chartered Accountant
• Revisore Legale / Auditor
• Revisore Enti Locali / Auditor of Local Authorities
Laurea in Economia e Commercio

EXPERTISE: Business Liquidation, Internal Audit, Control Systems, Financing, Tax Incentives, Accounting, IAS/IFRS, Trust Law, Business Internationalization, Consolidated Financial Statement, Insolvency Administration.



Gianfranco Cardaropoli

AUDIT PARTNER

• Commercialista / Accountant
• Revisore Legale / Auditor
• CTU / Court Appointed Expert

EXPERTISE: Commercial Law, Finance, Tax & Legal, Business Administration, Wealth Management, Internal Audit, Contract Law, Employment Law, Financial Analysis, Financial Statement, Financial Analysis, Disputes Settlement.



Giovanni Colicchio

AUDIT PARTNER

• Dottore Commercialista / Chartered Accountant
• Revisore Legale / Auditor
• Revisore Enti Locali / Auditor of Local Authorities
• CTU / Court Appointed Expert
Laurea in Economiche e Commercio

EXPERTISE: Business Liquidation, Tax Law, Tax Litigation, Internal Audit, Control Systems, Local Authorities, Accounting, Financial Statement, Financial Analysis, Insolvency Administration



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Liberato De Gregorio
AUDIT PARTNER

- Dottore Commercialista / Chartered Accountant
 - Revisore Legale / Auditor
- Laurea in Economia e Commercio

EXPERTISE: *Business Administration, Tax & Legal, Commercial Law, Business Planning, Internal Audit, Control Systems, Accounting, Financial Statement, Financial Analysis, Tax Planning.*



Loris Pasinato
AUDIT PARTNER

- Dottore Commercialista / Chartered Accountant
 - Revisore Legale / Auditor
- Laurea in Economia e Commercio

EXPERTISE: *Business Administration, Tax & Legal, Commercial Law, Business Organization, Internal Audit, Control Systems, Accounting, Financial Statement, Financial Analysis.*



Massimo Foglia
AUDIT PARTNER

- Dottore Commercialista / Chartered Accountant
 - Revisore Legale / Auditor
 - CTU / Court Appointed Expert
- Laurea in Economia e Commercio
Master in Pianificazione Fiscale

EXPERTISE: *Tax & Legal, Commercial Law, Business Planning, Internal Audit, Control Systems, Accounting, Financial Statement, Financial Analysis, Tax Planning, Insolvency Administration, Disputes Settlement, Business Liquidation.*



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Maria Antonella Pera
AUDIT PARTNER

- Commercialista / Accountant
 - Revisore Legale / Auditor
- Laurea in Economia e Commercio

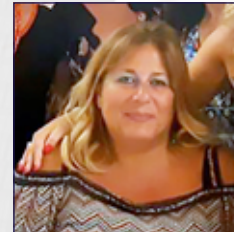
EXPERTISE: *Business Administration, Internal Audit, Risk Assessment, Finance.*



Raffaele Enzo Fasano
AUDIT PARTNER

- Dottore Commercialista / Chartered Accountant
 - Revisore Legale / Auditor
 - CTU / Court Appointed Expert
- Laurea in Economia e Commercio

EXPERTISE: *Business Administration, Tax & Legal, Commercial Law, Business Planning, Internal Audit, Control Systems, Accounting, Financial Statement, Financial Analysis*



Olga Buonomo
AUDIT PARTNER

- Dottore Commercialista / Chartered Accountant
 - Revisore Legale / Auditor
 - CTU / Court Appointed Expert
- Laurea in Economiche e Commercio
Master in Marketing e Pubblicità

EXPERTISE: *Accounting, Tax & Legal, Internal Audit, Control Systems, Financial Analysis, Financial Statement, Risk Assessment, Finance, Business Administration, Cash Flow Analysis.*



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Sabrina Giannattasio

AUDIT PARTNER

- Commercialista / Certified Accountant
- Revisore Legale / Auditor
- CTU / Court Appointed Expert

EXPERTISE: *Organizational Models, Internal Audit, Control Systems, Tax & Legal, Tax Litigation, Accounting, Employment Law, HR Management, Business Planning, Budgeting, Business Administration, Tax Compliance, Tax Auditing.*



Salomè Ricciardi

AUDIT PARTNER

- Dottore Commercialista / Chartered Accountant
- Revisore Legale / Auditor
- CTU / Court Appointed Expert

Laurea in Economia e Commercio

EXPERTISE: *Business Liquidation, Internal Audit, Control Systems, Tax & Legal, Accounting, M&A, Tax Litigation, Real Estate, Compound Interest, Insolvency Administration.*