

CV – Kledian Kodra

Name of Firm: PricewaterhouseCoopers Audit sh.p.k
Name of Staff: Kledian Kodra
Position: Senior Manager – Assurance Department Leader
Date of Birth: 25 September 1977
Years with Firm/Entity: 8 years **Nationality:** Albanian



Membership in Professional Societies:

Association of Chartered Certified Accountants, UK – ACCA
Chartered Authorised Auditor – IEKA – Albania (Member of the Governing Board)
Chartered Authorised Auditor – SCAAK – Kosovo

Country experience: Albania, Kosovo, Russia, India

Key Qualifications:

Kledi has 12 years of experience with Big Four International Accountancy Firms. During this period Kledi has been responsible for providing a wide range of services provided to both international and local clients including audit, due diligence, accounting consulting, financial control and general management, mainly in banking, insurance, as well as oil and gas, telecommunication, public utility and consumer products industries.

Academic experience

Kledi serves as lecturer of IFRS at a private university and is a PhD student in one of the state universities in Albania. During the last years, Kledi has been delivering trainings to chartered auditors of IEKA as well as to accountants in the course of becoming chartered auditors in Albania. Kledi is also hired as a consultant by the Public Accounting Oversight Board in Albania.

Relevant experience:

During the period 2007 to 2013, Kledi acted as audit manager in the audit of Tirana Bank (member of Pireaus Group) financial statements for the years then ended prepared in accordance with statutory accounting rules, group accounting rules and IFRS, as well as the audit of Procredit Bank Albania financial statements for the years then ended prepared in accordance with statutory accounting rules, group accounting rules and IFRS.

Kledi is the engagement manager in the audit of Raiffeisen Bank Albania, including the Leasing and its investment funds as well as in the audit of Sigal Uniqa Group Austria.

During the period 2008 to 2011, Kledi acted as audit manager in the audit of Emporiki Bank – Albania (Credit Agricole Group) and during 2010 to 2013 in the audit of Veneto Banka financial statements for the years then ended prepared in accordance with statutory accounting rules, group accounting rules and IFRS. He also managed the IFRS audit of the insurance company Eurosig.

Kledi also acted as audit manager in the audit of Nokia Siemens Networks Albania statutory and group financial statements for 2007/2012, as well as the audit of Philip Morris Albania statutory and group financial statements for 2007 - 2012.

In 2009, Kledi was involved in the audit of three companies listed in the Mumbai Stock exchange, in India.

In 2006, Kledi was involved as senior accountant in charge of the audit of the 2005 annual financial statements of Noyabrgasdobycha, one of the biggest, fully owned, gas production subsidiaries of Gazprom, Russia.

Year 2007 – 2008, Kledi contributed as manager in the project aimed at providing technical assistance to KESH (Albanian Electrical Utility) in the preparation of its first consolidated financial statements in accordance with IFRS for the year ended 31 December 2006 and 2007. The engagement included assistance in assessing the impact of the first-time adoption of IFRS to KESH consolidated statements as well as Generation, Distribution and Transmission subsidiaries on a stand-alone basis.

Year 2004 – 2005: Part of PwC team that helped developing and introducing new national accounting standards in conformity with the requirements of the Albanian Accounting Law and in coherence with International Accounting Standards. Providing assistance to the National Accounting Council in drafting the new national accounting standards, assessing the accounting and auditing sector in Albanian and providing strategic recommendations on the way forward. Provided support in the Train the Trainer sessions conducted as part of this assignment.

Other relevant experience:

Financial sector:

- Tirana Leasing y/e 2008 - 2013 – IFRS audit
- Landeslease y/e 2009-2013 IFRS audit
- Banka Italo Albanese y/e 2006 group reporting package Audit
- Procredit Bank Albania y/e 2005, 2006 Group Reporting Package Audit
- FEFAD BANK (ProCredit Bank Albania) y/e 2001 and 2002 Audit
- American Bank of Kosovo (Raiffeisen Bank) – Accounting assistance
- New Bank of Kosovo y/e 2001, 2002 and 2003 Audit
- Private Business Bank (Kosovo) y/e 2001 and 2003 Audit
- International Commercial Bank (Albania) y/e 2002 Audit
- Kasabanka (Kosovo) y/e 2003 and 2004 Audit
- Credit Bank of Prishtina y/e 2003 Audit
- Financial institution CREDINS (Credins Bank Albania) y/e 2002 Audit
- Finca Kosovo – Micro credit institution y/e 2002 Audit

Public/government sector:

- Audit of the Italian Albanian Development Program Programme for the Development of the Albanian Private Sector through a credit line for SMEs and relevant technical assistance. The programme is run by Ministry of Economy, Trade and Energy and it involves the cooperation of several commercial banks in Albania.
- Financial management audit of INSTAT on behalf of Swedish International Development Programme (SIDA)
- Audit and verification of the implementation of the grant allocated to Albanian Institute of Public Health by the Global Fund to Fight HIV/AIDS, Tuberculosis and Malaria, Genève, Switzerland.
- Part of the PwC team involved in the project funded by the WB and executed by the Albanian Ministry of Health “Advisory services for the Ministry of Health in preparation of health finance reform”. The project is part of the preparatory work for the WB’s Health Sector Modernisation Project (HSMP) for Albania
- Part of the team of experts involved in the project funded by the WB aiming at providing assistance to the new director of the Health Insurance Institute with regard to assessment of the budget deficit and the improvement of internal controls in the finance functions
- Part of the PwC team of consultants providing consulting services to Ministry of Transport and Telecommunication on framework for Public Private Participation in road sector in Albania. Project is funded by the WB
- Part of the PwC team involved in the project funded by the WB on a competitive labour market analysis in the countries of former-Yugoslavia. In charge of carrying out the analysis on the labour market in Kosovo. The objective of a competitive labour market analysis is to secure

current valid data on total remuneration practices among employers the World Bank Group may compete with for employees

- Audit of the expenditure schedules for Water Supply and Road Rehabilitation Projects in Kosovo funded by the World Bank for the project periods ending 2003 and 2004 respectively
- Central Fiscal Authority of Kosovo (Currently Ministry of Finance and Economy) – Accounting assistance and preparation of financial statements for the years ended 2001, 2002, and 2003
- Kosovo Municipalities ye 2002 Audit
- Albanian Development Fund (ADF) y/e 2001 Audit of European Commission, German Government, and Islamic Bank funds managed by ADF

Insurance sector:

- Eurosig audit y/e 2008/2009
- Albsig buyer due diligence
- Albanian Insurance Regulatory Authority – Assistance in the preparation of an analysis of financial indicators of major insurance companies operating in Albania
- INSIG (Albania) y/e 2001, 2002 and 2003 Audit
- Insurance Association of Kosovo ye 2003, 2002 Audit
- Kosova e Re Insurance company Kosovo y/e 2001 Audit

Oil and gas sector:

- Noyabrskgasdobycha y/e 2005 audit Gasprom – Russia
- ARMO (Albanian Refining and Marketing of Oil) buyer due diligence

Telecommunication

- ABCom IFRS audit y/e 2008 – first-time adoption of IFRS
- Nokia Siemens Networks Albania audit y/e 2007 and 2008

Energy and mining:

- Beralb (copper extraction and export) – IFRS audit for the ye 2010-2012
- Darfo Albania (actually Albanian Chrome) – agreed upon procedures to to physically count and evaluate the inventory stock of chrome in the Bulqiza mine, the Burrel enrichment plant and in the Elbasan enrichment plant
- Kurum International (steel production and export) – Agreed upon procedures to physically count and evaluate the inventory stock of scrap and finished products at the steel mills Elbasan, Albania
- Albanian Power Corporation (KESH sh.a.) – Assistance in the preparation of consolidated financial statements of KESH in accordance with IFRS

Education:

Institution	Faculty of Commerce and Business Administration, Helwan University, Cairo, Egypt
Date:	From September 1997 to June 2001
Diploma	Bachelor of Commerce and Business Administration - Major of Economics
Institution	Association of Chartered Certified Accountants, London, UK
Date:	21 August 2006
Diploma	Full Membership

Employment Record:

<i>Date:</i> <i>From (month/year)</i> <i>To (month/year)</i>	March 2005 to present
<i>Location</i>	Tirana, Albania
<i>Company</i>	PricewaterhouseCoopers Albania
<i>Position</i>	Senior consultant to audit manager
<i>Description</i>	Involved in audit and advisory services offered to a wide range of companies.

<i>Date:</i> <i>From (month/year)</i> <i>To (month/year)</i>	October 2003 to March 2005
<i>Location</i>	Kosovo
<i>Company</i>	Deloitte.
<i>Position</i>	Senior Auditor
<i>Description</i>	Senior in charge of audit assignments offered mainly to banks and insurance companies.

<i>Date:</i> <i>From (month/year)</i> <i>To (month/year)</i>	2001 until September 2003
<i>Location</i>	Tirana, Albania
<i>Company</i>	Deloitte & Touche
<i>Position</i>	Assistant Auditor
<i>Description</i>	Involved in audit assignments offered mainly to banks and insurance companies.

<i>Date:</i> <i>From (month/year)</i> <i>to (month/year)</i>	2001
<i>Location</i>	Tirana, Albania
<i>Company</i>	Albanian Telegraphic Agency
<i>Position</i>	Business News translator
<i>Description</i>	Involved in translation of business materials from English into Albanian and vice versa

Languages:

Language	Reading	Speaking	Writing
Albanian	Native	Native	Native
English	Very Good	Very Good	Very Good
Italian	Very Good	Good	Very Good
Arabic	Fair	Fair	Fair