#### **AGENDA ITEM 3**



# Audit Complementarity, the Regulatory Bodies' Perspective



#### جلسة العمل الثالثة

### التكامل في التدقيق في مفهوم الهيئات الناظمة

#### President Hatem Kawasmy, CPA



- Chairman of the Board of Jordanian Association of CPAs
- Chairman of the Arab Federation of Accountants and Auditors
- Managing partner of KPMG- Kawasmy and Partners.
- Trainer in CPA, CMA, IFRS and ISA
- Member of the Higher Commission on the Regulation of Accountancy Practice in Jordan.



#### **MP. Jamal Jarrah**



- Member of Lebanese Parliament
- Member of several parliamentary committees:
  - Budget and Finance
  - Public works, transportation, energy, and water
  - Woman and child committee
- Master in Business Administration
- Former Regional Manager in Bank MED
- Board member of AUL University



#### Mr. Jelil Bouraoui, CPA



- Past IFAC Board member 2008-2013
- Past PAFA Board member 2011-2012
- Managing Partner of Moore Stephens Jelil Bouraoui Tunisia
- Chairperson of a Session at WCOA 2010
- Honorary Consul of the Republic of Estonia in Tunisia
- Honorary President of the Tunisia-Netherland Chamber of Commerce and active in other Chambers
- Awarded a National Merit Medal in Tunisia



## Mr. Naji Fayad, MBA, CA, CIA, CCSA, CISA, CRMA

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- Chairman of the Audit Committee of ARABIA Insurance Cooperative Company (KSA), a Saudi Joint Stock company
- Chief Financial Officer at ARABIA Insurance Company (Lebanon),
- Lecturer at LAU in Beirut, and McGill in Montreal, Canada.
- Served as the President of the IIA Beirut Chapter
- Member of many task forces formed by IIA Global board

