

position, in accordance with the National Council for the Professional Formation of Adults' methodology

- The elaboration of the Practical guide for the internal audit mission regarding the financial activity, second edition, paper published on www.mfinante.ro;
- The revision and the projection of the internal audit instruments and techniques for the improvement of the activity's quality;
- The elaboration of the materials presented at different forms of professional education of internal auditors from the public sector;
- Participating, as member, in the commission for the approval/removal of the head of the internal audit structures within central public entities;
- Participating, as member, in the audit teams constituted for unfolding the missions approved by the ministry's leadership;
- Elaboration of the written and formalized procedures needed for the activities unfolded within the Central harmonization unit for public internal audit;
- Monitoring the Risk register development for the Central harmonization unit for public internal audit;
- The unitary interpretation of legal regulations by answering petitions and formal requests.

Period	25.04.2006-14.06.2007
Name and address of the employer	Ministry of Public Finances, Bucharest, district 5, No 12 Liberty boulevard The Central Harmonization Unit for Public Internal Audit
Type of activity or the sector of activity	Internal audit
The function or the position held	Assistant auditor – Department for general strategy and methodology
Main activities and responsibilities	<ul style="list-style-type: none"> • Elaboration of the internal audit Guide regarding the financial-accounting activity. • Collecting the information required for the improvement and the update of the basic normative frame; • Collecting the necessary information for updating the Strategy regarding the development of the public internal financial control in Romania, chapter "Internal audit"; • Participating at the elaboration of the directorate's necessary materials for participating at seminars and conferences; • Participating at the on-going professional training activities organized by the directorate; • Participating, as member, in the approval committee for the appointment/removal of the head of the internal

	audit structure in accordance with the specific legislation;
	<ul style="list-style-type: none"> • Collecting the necessary information for answering petitions and formal requests.
Period	01.10.2005 – 23.04.2007
Name and address of the employer	Autonomous Administration for Transportation Craiova, Dolj county, No 23 Calea Severinului
Type of activity or the sector of activity	Internal audit in the public sector
The function or the position held	Head of the internal audit compartment
Main activities and responsibilities	<ul style="list-style-type: none"> • Organization and coordination of the internal audit activity unfolded within the entity; • Elaboration of the annual and multiannual internal audit plans; • Coordination of the internal audit missions unfolded within the administration; • Elaboration and development of the specific internal audit norms; • Presentation within the Administration Council of AAT Craiova, and also within the Local Council of the Craiova Municipality, at its request, of the internal audit plans, activity reports and other requested materials.
Period	01.02.2004-30.09.2005
Name and address of the employer	Autonomous Administration for Transportation Craiova, Dolj county, No 23 Calea Severinului
Type of activity or the sector of activity	Internal audit in the public sector
The function or the position held	Internal auditor
Main activities and responsibilities	<ul style="list-style-type: none"> • Collecting the necessary information for the elaboration of the annual and multiannual internal audit plans; • Participating, as member of the team, at the internal audit mission unfolded within the administration; • Elaboration of summaries and activity reports; • Participating at the process for the elaboration of the specific internal audit norms.
Period	01.01.2003-31.01.2004
Name and address of the employer	Autonomous Administration for Transportation Craiova, Dolj county, No 23 Calea Severinului
Type of activity or the sector of activity	Financial accounting
The function or the position held	Economist

Main activities and responsibilities	<ul style="list-style-type: none"> • Maintaining the evidence of local taxes and contributions’; • Maintaining the evidence of tangible and intangible assets; • Maintaining the evidence of the VAT and the income tax; • Maintaining the evidence of material management (fuel and lubricants).
Period	27.06.2002 - 31.12.2002
	The working contract was suspended for the completion of the military service
Period	15.04.2002- 26.06.2002
Name and address of the employer	Autonomous Administration for Transportation Craiova, Dolj county, No 23 Calea Severinului
Type of activity or the sector of activity	Financial accounting
The function or the position held	Chief of the Bureau for Budget, Finances and Rates
Main activities and responsibilities	<ul style="list-style-type: none"> • Organizing the activity within the compartment; • Supervision of the activity for the calculation and substantiation; • Supervision of the activities: the elaboration of the annual budget of revenues and expenditures and summing it for the approval of the Local Council of the Craiova Municipality, breaking it down in centers of costs and following its realization.
Period	01.03.2001 – 14.04.2002
Name and address of the employer	Autonomous Administration for Transportation Craiova, Dolj county, No 23 Calea Severinului
Type of activity or the sector of activity	Financial accounting
The function or the position held	Economist
Main activities and responsibilities	<ul style="list-style-type: none"> • Maintaining the evidence of local taxes and contributions’; • Maintaining the evidence of tangible and intangible assets; • Maintaining the evidence of the VAT and the income tax; • Maintaining the evidence of material management (fuel and lubricants).
Period	01.09.2000- 28.02.2001
Name and address of the employer	S.C. Popmega Impex S.R.L. Craiova, Dolj county, no 13B Nanterre street

Type of activity or the sector of activity	Financial accounting
The function or the position held	Economist
Main activities and responsibilities	<ul style="list-style-type: none"> • Organizing the activity of the financial accounting compartment; • Elaboration of the annual budget of revenues, breaking it down in centers of costs and following its realization; • Representing the unit in its economic relations with different economic agents, financial institutions and banks; • Drawing the monthly checking balances; • Supplying information and participating at the elaboration of regular financial reports.
Period	01.11.1996 - 31.08.2000
Name and address of the employer	S.C. Popmega Impex S.R.L. Craiova, Dolj county, no 13B Nanterre street
Type of activity or the sector of activity	Financial accounting
The function or the position held	Accountant
Main activities and responsibilities	<ul style="list-style-type: none"> • Organizing the technical evidence of stocks; • The analytical evidence of clients and suppliers; • Drawing the Collective sheet of presence and calculating the remuneration of employees; • Participating, as member, in the commissions for work reception; • Participating, as member, in the commissions for inventory the patrimony.
Period	01.08.1996 – 31.10.1996
Name and address of the employer	S.C. Popmega Impex S.R.L. Craiova, Dolj county, no 13B Nanterre street
Type of activity or the sector of activity	Civil constructions
The function or the position held	Unqualified worker
Main activities and responsibilities	-

EDUCATION AND TRAINING

Period September 2006 – present date

The name and type of the education institution and of the professional organization through which the professional training was realized	The University of Craiova The Faculty of Management and Business Administration
The studied field / occupational skills	The fundamental field: economy The field of specialty: accounting
Type of qualification / the obtained diploma	-
The level of classification of the training form / education in the national or international system	Master
Period	27-29 October 2008
The name and type of the education institution and of the professional organization through which the professional training was realized	The School for Public Finances and Custom within the Ministry of Public Finances, Bucharest
The studied field / occupational skills	Training of trainers – within the twinning project “Strengthening the internal audit function”
Type of qualification / the obtained diploma	Graduation diploma
The level of classification of the training form / education in the national or international system	Professional training
Period	September 2004 – July 2007
The name and type of the education institution and of the professional organization through which the professional training was realized	The Constantin Brâncuși University Tg - Jiu The Faculty for Economical Sciences
The studied field / occupational skills	Business administration in tourism and services
Type of qualification / the obtained diploma	Master diploma
The level of classification of the training form / education in the national or	Postgraduate studies

international system	
Period	June 2007
The name and type of the education institution and of the professional organization through which the professional training was realized	The Romanian Chamber of Fiscal Consultants, Bucharest
The studied field / occupational skills	Financial-accounting
Type of qualification / the obtained diploma	Graduation diploma
The level of classification of the training form / education in the national or international system	Specialization
Period	September 2001- march 2006
The name and type of the education institution and of the professional organization through which the professional training was realized	The Body of Expert and Licensed Accountants of Romania (CECCAR), Bucharest
The studied field / occupational skills	Financial-accounting
Type of qualification / the obtained diploma	Graduation diploma
The level of classification of the training form / education in the national or international system	Specialization
Period	June 2001 – September 2001
The name and type of the education institution and of the professional organization through which the professional training was realized	National Association of Evaluators Romania, Bucharest
The studied field / occupational skills	Evaluation of enterprises
Type of qualification / the obtained diploma	Graduation diploma
The level of classification of	Specialization

the training form / education in the national or international system	
Period	October 2000 – June 2001
The name and type of the education institution and of the professional organization through which the professional training was realized	The University of Craiova, The Faculty for Economical Sciences
The studied field / occupational skills	Management Financial accounting
Type of qualification / the obtained diploma	Bachelor degree
The level of classification of the training form / education in the national or international system	Postgraduate studies
Period	October 1996 - September 2000
The name and type of the education institution and of the professional organization through which the professional training was realized	The University of Craiova, The Faculty for Economical Sciences
The studied field / occupational skills	Accounting and IT management
Type of qualification / the obtained diploma	Bachelor degree
The level of classification of the training form / education in the national or international system	University studies
Period	September 1992 – June 1996
The name and type of the education institution and of the professional organization through which the professional training was realized	Elena Cuza High School,Craiova
The studied field / occupational skills	Mathematics physics
Type of qualification / the	Baccalaureate degree

obtained diploma

The level of classification of the training form / education in the national or international system

High school studies

PERSONAL SKILLS AND COMPETENCES

Native language

Romanian

Known foreign language

English

Read

Good

Write

Good

Speak

Good

Artistic skills and competences

Social skills and competences

The capacity to work in a team and to adapt to different working environments, skills acquired through the activities unfolded during university studies, as well as during the period of unfolding the professional activities.

Organizational skills and competences

The capacity to coordinate the working team and to administrate the time budgets required for the duration of projects, skills acquired during the period of unfolding the professional activities where I found myself in the situation to organize the activity at the working place bearing in mind the nature of the functions I occupied:

- The capacity to analyze and synthesis;
- The capacity to administrate resources;
- The capacity to plan.

Technical skills and competences

PC user, skills acquired, initially, for taking a course for becoming a PC operator graduated with a graduation diploma, and later, these skills were strenghten by unfolding practical activities:

- WINDOWS;
- MS OFFICE: WORD, EXCEL, POWER POINT;
- INTERNET EXPLORER.

Driving license

B category

Additional information:

Contact persons:

- Bărbăcioru Victoria :0722958002;
- Tudoran Tiberiu: 0743116555;
- Virgil Boboc: 0742140094;
- Teodorescu Marian: 0745534640.

Member in professional associations:

- Member of The Body of Expert and Licensed

- Accountants of Romania (2001);
- Member of the National Association of Evaluators Romania (2001);
- The Romanian Chamber of Fiscal Consultants (2007).

Hobbies: sports (football, tennis).

DEVELOPMENT OF ARTICLES, COMMUNICATION, SPECIALIZED MATERIALS

Developed and published articles:

- *Internal audit committee – The magazine for public financed and accounting*, no. 11-12/2006. ISSN 1582 – 9774;
- *Characteristics feature estimate risks in the internal audit activity of corporal immobilizations* - Annals of the University of Craiova - Economic Science Series, Vol. 6/2008, ISSN 1223-365X;
- *Positioning the intern audit function* - Annals of the University of Craiova - Economic Science Series, Vol. 6/2008, ISSN 1223-365X;
- *Code of Ethics – a condition imposed by the International Standards of Internal Audit* - Annals of the University of Petroșani, Universitas Publishing House, Petroșani, Romania, 2008, vol. VIII, PART I, ISSN 1582-5949;
- *The implementation of the internal audit in the public sector from Romania*, Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series, Issue 3/2009, „Academica Brâncuși” Publishing House, ISSN 1844 – 7007;
- *Measuring the financial performance of the entities from the transportation field with indicators based on creating value* - *The magazine for public financed and accounting* no. 6/2009, ISSN 1582-9774;
- *Practical and theoretical issues concerning internal audit tools’ usage* - Annals of the University of Petroșani, Universitas Publishing House, Petroșani, Romania, 2009, vol.IX, PART I, ISSN 1582-5949;
- *Risk analysis - specific procedure of the internal audit* - Annals of the University of Petroșani, Universitas Publishing House, Petroșani, Romania, 2009, vol.IX, PART I, ISSN 1582-5949;
- *The necessity for auditing the financial-accounting activity* - *The Young Economists Journal*, Year VII, No.13, November 2009, ISSN 1583-9982;
- *The analysis of the financial lever effect – specific*

technique for the performance audit of an entity, The magazine for financial audit no. 12/2009, ISSN 1583-5812;

- *The need for financial-accounting information on the transportation market* – Accounting challenges: articles, studies, research, vol. I, Universitaria Publishing House, Craiova, 2010, ISBN 978-606-510-838-7;
- *Retrospect and perspective in the internal audit's evolution* - METALURGIA International Magazine no. 8/2010, ISSN 1582-2214G;
- *The need for documenting the internal audit process*, The magazine for public financed and accounting no. 5/2010, ISSN 1582-9774;
- Theoretical and practical considerations regarding the internal audit samples or evidences, The magazine for public financed and accounting no. 6/2010, ISSN 1582-9774;

Participation at scientific manifestations

- *Types of internal audit* - Proceedings of the International Scientific Conference ECO-TREND 2008, Economy and Globalization, 5th Edition, "Constantin Brâncuși" University of Târgu-Jiu, November 21-23, 2008, Academica Brâncuși Publishing House, Târgu Jiu, Romania, ISBN 978-973-144-205-1;
- *Considerations regarding the internal audit and statutory audit of tangible assets* – Internațional Scientific Conference „Challenges of Contemporary Knowledge-Based Economy” ICMEA 2008, Alba –Iulia, „1 Decembrie 1918” University of Alba-Iulia, Faculty of Science, Second Edition, November 28-29, 2008;
- *Theoretical and practical aspects to the usage of internal control questionnaires* – International Conference with the theme „Development and European Integration”, Sighetul Marmăției, Babeș-Bolyai University Cluj-Napoca, 16-17 octomber 2009;
- *Audit evidences – essential elements of the internal audit when respecting the International Internal Audit Standards* – International Conference with the theme „Development and European Integration”, Sighetul Marmăției, Babeș-Bolyai University Cluj-Napoca, 16-17 octomber 2009.

Other specialized materials developed and published

- *Practical Guide „The internal audit mission regarding the financial-accounting activity”*, paper published on the site www.mfinante.ro.