

Curriculum Vitae

Cláudio R. Flores



EDUCATION

University of Salamanca
Faculty of Law, Spain

2017: Ph.D in Law (*International Doctorate Mention*). Doctoral Thesis: *Política legislativa de Auditoria na União Europeia no quadro da Boa Governação Societária*. **Interdisciplinary Doctoral Program:** Rule of Law and Global Governance. **Supervisor:** Prof. Dr. Fernando Carbajo Cascón (Corporate Law). **Thesis Examiners:** Prof. Dr. Paulo de Tarso Domingues (Portugal), Prof. Dr. Rafael Lara (Spain), Prof. Dr. Nicola de Luca (Italy). Defence date: July 25, 2017. **Recognition in Portugal at the U. Porto:** October 9, 2017.

2006: MA: Economic and legal analysis of fraud and corruption (Interdisciplinary *DEA* Program).

University of Lisbon
Faculty of Law, Portugal

2002: BA: Law

EXPERIENCE

2011-2017: Doctoral Researcher in Law, Salamanca, Spain

2006-2009: Independent Lawyer, Castelo Branco, Portugal.

2005-2006: Legal Consultant at Grupo BC Financial Services, Lisbon,

RESEARCH EXPERIENCE

**Max Planck Institute for Comparative and International Private Law
Hamburg, Germany**

2011: Visiting Researcher (funded by MPI scholarship)

2009: Guest Researcher. Scientific guidance: Prof. Dr. Felix Steffek.

**University of Salamanca
Faculty of Law, Spain**

2004-2017: MA Researcher and Ph.D Researcher. Doctoral research unit: *Rule of law and global governance*.

RESEARCH MANAGEMENT

2012-2016: Planning, management and collaboration in the scientific research project: *Corporate Governance and Corporate Social Responsibility*. Funded by the University of Salamanca (USAL) and the University of São Paulo (USP), Brazil. Project directors: Prof. Dr. Fernando Carbajo Cascón (USAL), Prof. Dr. Eduardo Secchi Munhoz (USP).

2015: Scientific coordination of the *International Seminar on Corporate Governance of SME*. Faculty of Law, University of Salamanca, 3 November 2015.

2010: Main researcher in the working group created at the University of Salamanca, Faculty of Law, responsible for the preparation of a contribution to the Public Consultation (Green Paper) of the European Commission: "*Audit Policy: lessons from the crisis*" [COM (2010) 561 Final].

LECTURES AND PRESENTATIONS

2010/2012: Guest lecturer at the Ph.D Program in Law *Derecho Privado Patrimonial*, module: *Corporate Governance and transparency*. University of Salamanca, Faculty of Law (16 hours in total).

29 November 2016: *Basis for a proper regulation of the audit committees in Brazil and in the European Union*. International Conference on Company Law. University of São Paulo, Faculty of Law, Brazil.

25 November 2016: *Strong Audit Committees: the next level of Good Corporate Governance: Comparative study and proposals of reform on the regulation of audit committees in Europe and Brazil.* International Symposium on Corporate Governance and CSR. FADISP University, São Paulo, Brazil.

6 November 2015: *Mandatory auditing for non-listed companies?* Symposium on Corporate Governance of SME. University of Coimbra, Faculty of Law, Portugal.

23 November 2015: *The effects of the EU Audit Market reform in Corporate Governance.* International Seminar on Corporate Governance of SME. University of Salamanca, Faculty of Law.

15 May 2014: *Business transparency and audit: an analysis of the recent (and ambitious) reforms of the independent audit regulation in the context of the modernization of the European corporate governance in the post-crisis scenario.* International Seminar on Corporate Governance, Social Responsibility and Business transparency and Anti-Corruption Law: a comparative perspective- EU/Mercosur. University of São Paulo, Faculty of Law, Brazil.

16 May 2014: *Good Corporate Governance and the role of auditors in the strengthening of the confidence in the capital markets: new auditing rules in Europe.* Seminar on Corporate Governance. Pontificia Universidade Católica do Rio de Janeiro (PUC-Rio), Brazil.

10 October 2013: *Transparency and information in the stock market: supervision and audit.* International Seminar Salamanca/Universidad de São Paulo on Private Corruption, Corporate Governance, transparency and Corporate Social Responsibility. University of Salamanca, Law Faculty.

25 November 2011: *Controlling the controllers.* International Congress of Legal and Business Studies. School of Technology and Management of the Polytechnic Institute of Leiria, Portugal.

PUBLICATIONS (in order of importance)

- *New Trends in Auditor Liability.* European Business Organization Law Review (2011), vol. 12, No. 3, pp. 415 - 436.

- *Contribution to the EC Consultation on audit policy - Lessons from the Crisis* (first author) *Respuesta al libro verde: política de auditoría las lecciones de la crisis* (2010), European Commission DG for Internal Market, available at: http://ec.europa.eu/finance/consultations/2010/green-paper-audit/index_en.htm.

- *Controlando os controladores: novas regras para os auditores das empresas da UE no cenário pós-crise* (2013), *Repositório Institucional de Informação Científica* do Instituto Politécnico de Leiria, pp. 8-24. Available at: <http://hdl.handle.net/10400.8/858>.

- *Independência dos auditores na UE após a crise - Bases para a interpretação e eficácia das medidas de reforço da independência dos auditores adotadas pela Diretiva 2014/56/UE e pelo Regulamento (UE) n.º 537/2014*, 196 pp. Submitted in March 2018 to the Award "Jacques Delors" from the CIEJD - Direção Geral dos Assuntos Europeus – Ministério dos Negócios Estrangeiros, Portugal (under review).

- *Regulação da auditoria financeira no contexto do corporate governance: Bases para a interpretação e eficácia das medidas de reforço da independência dos auditores adotadas pela Diretiva 2014/56/UE e pelo Regulamento (UE) n.º 537/2014*, 136 pp. Submitted in Dec. 2017 to the Award "José Luís Sapateiro" from the Portuguese Securities Market Commission (CMVM), Portugal (under review).

- *Auditoria e corporate governance: a auditoria como elemento-chave das políticas regulatórias direcionadas ao restabelecimento da confiança dos mercados e à proteção dos investidores*, 49 pp. Submitted in Dec. 2017 to the Award on accounting and auditing research "Luiz Chaves de Almeida", 25ª Ed. from the Association APOTEC, Portugal (under review).

- *Mercados Financieros Internacionales: El Papel del Auditor ante el fraude en la empresa* (53pp). MA Dissertation, subject 1/2. Public defence: 19 November, 2004 (*Summa cum laude*).

- *Fiscalía Europea: La protección de los intereses financieros de la Comunidad Europea* (92 pp). MA Dissertation, subject 2/2. Public defence: 19 November 2004 (*Magna cum laude*).

MEMBERSHIPS

2017-Present: Editorial Board member of the journal "Modern Management Forum", Singapore.

2012-Present: Member of the *European Auditing Research Network* (EARNet).

2017-Present: Collaboration as *peer review* to the *Revista de Derecho Privado*, Colombia.

2006 - 2009: Portuguese Lawyers Bar, Lisbon, Portugal.

RECOGNITIONS

Article *New Trends in Auditor Liability* (EBOR 2011): Bibliographical reference at the London School of Economics Law Degree for the last 4 years (LSE, Law, *Corporate Governance module*, from 2014 to 2018) and at the Australian National University, College of Business and Economics (*Audit and Assurance services*, 2014).

- PhD distinction: *Summa Cum Laude* (highest distinction in Spain - *Sobresaliente Cum Laude por Unanimidad*)

- Award of a Doctoral Research Grant for the year 2011 by the Max Planck Society, Germany.

LANGUAGES

English: fluent in speaking, listening and reading; Spanish: near-native (D.E.L.E. C2); Italian, French: fluent in reading; Portuguese: Native.

OTHER SKILLS

Computer Skills

- Advanced online research methods
- Microsoft Office package
- Mac and Windows user

Soft Skills

Analytical thinking, drafting skills, flexible thinking, teamwork, diplomatic sensitivity, strategic networking, strategic thinking.

Other interests

Psychology, Philosophy, Distributed Ledger Technology, Artificial Intelligence, Entrepreneurship.

PERSONAL INFORMATION AND CONTACT DETAILS

Single, no children, 39 years of age, born in Lisbon Portugal, Phone +351967399444; E-mail: claudioflores@usal.es; LinkedIn: <https://www.linkedin.com/in/cl%C3%A1udio-r-f-70b9bb149/>; Skype: crnmflores; Address: Pta. Dr. Manuel Pires Bento, n.4 - 3º A, 6000-123 Castelo Branco, Portugal

REFERENCES

Prof. Dr. Fernando Carbajo Cascón

University of Salamanca, Faculty of Law
Campus Miguel de Unamuno
Department of Private Law, Room 218
37007 Salamanca, Spain
Phone: +34 923 29 45 00 (Ext. 1686)
Email: nano@usal.es

Prof. Dr. Paulo de Tarso Domingues

Universidade do Porto, Faculdade de Direito,
Rua dos Bragas, 223, Porto, Portugal
Room P 3.28, Rua dos Bragas, 223
4050-123 Porto, Portugal
Phone: +351 222 041 664
ptarso@mail.telepac.pt



Cláudio Flores

Castelo Branco, Portugal, 05/05/2018