Short Biography of Maurizio Delfino

Born in Genoa on 22 June 1965; resident in Alessandria.

Chartered accountant specialising in public-sector entities; registered with the Alessandria Association of Chartered Accountants (No. 280/A).

Professional offices in Milan, Genoa, Alessandria and Sanremo; operates throughout Italy.

Degree in Economics and Business Administration, University of Genoa (1989).

Lecturer in Public Accounting, Department of Political Science, University of Genoa (2026–2027).

Lecturer in Public Accounting, Department of Political Science, University of Genoa (2025–2026).

Lecturer in Public Accounting, Department of Political Science, University of Genoa (2024–2025).

Adjunct university lecturer in Public Accounting, Local Government Finance, and Planning and Control in Public-Sector Entities (University of Genoa; LUMSA University, Rome; University of Eastern Piedmont), for 14 years.

Lecturer at postgraduate schools specialising in Public Administration.

Instructor in continuing professional development for public-sector employees (over 30 years).

Instructor for the Register of Municipal and Provincial Secretaries, Ministry of the Interior (most recent appointment: 2025).

Instructor for the Register of Municipal Secretaries of the Province of Bolzano and the Consortium of Municipalities of the Province of Bolzano.

Instructor for professional associations of chartered accountants (15 associations nationwide).

Trainer for public-sector entities in accounting and finance; has delivered over 3,000 days of training over 30 years (an average of 100 training days per year).

Trainer and consultant on accrual accounting for non-territorial public-sector bodies and territorial authorities: regions, regional agencies and instrumental bodies, provinces, provincial capitals and other municipalities.

Speaker at weekly webinars since 2020 on local public finance and accounting, publicly owned companies, and public administration economics.

Speaker at conferences on public accounting.

Author of books and articles on municipal finance and accounting.

Working with public-sector entities since 1990, with expertise in public-sector financial accounting; integrated financial and economic-accrual accounting; accrual accounting reform; local public finance; public administration economics; and auditing.

Former head of accounting and finance for a provincial authority and a municipality.

Current coordinator of a municipal accounting office under an inter-municipal agreement.

Provides mentoring in local government finance (for 30 years; ongoing).

Auditor of local authorities, having carried out audits for 50 municipalities and unions of municipalities.

Former consultant to the Court of Auditors, Autonomies Section (2015–2017).

Member of the Observatory for Local Finance, Ministry of the Interior (2016–2020).

Member of the ARCONET Commission (Ministry of Economy and Finance; Decree of 26 November 2025).

Member of the ARCONET Commission working group on accrual accounting (2026–present).

Member of ministerial study commissions on Fiscal Federalism (2008–2011); Regulatory Simplification (2008–2011); the Code of Local Autonomies (2008–2011); Joint Management by Local Authorities (2016–2017); Measures for Mountain Areas (2017); and the LEP Commission, Subcommittee on Coordination of Public Finance and the Tax System (2023–2024).

Adviser on public finance to the Minister for Regional Affairs and Autonomies (2024–present).

Former adviser to the Minister for Regulatory Simplification (2008–2011).

Former adviser to an Undersecretary of State at the Ministry of the Interior (2008–2012).

Member of the Local Authorities Commission of the National Council of Chartered Accountants (2016–2018).

Consultant to local and central public administrations (for 30 years).

Court-appointed technical expert (CTU).

Party-appointed technical consultant (CTP) in proceedings before Regional Administrative Courts (TAR) and civil courts.

Former member of performance evaluation bodies of local public-sector entities.

Member of real estate fund committees.

Statutory auditor.

Member of boards of directors of mixed public-private companies.

Member of boards of statutory auditors of companies in which public-sector entities hold an ownership interest.

Genoa, 28 October 2026