



David Herbinet ACA

Business Appointment: Partner, Mazars

Personal introduction

I am a graduate of EDHEC business School and London School of Economics, dual qualified in the UK (ACA) and in France (diplôme d'expertise-comptable) and I have been living in the UK continuously since 1996. I am married and have 2 children (24 and 21-year-old).

I began my career with Mazars in 1992 and became a Partner in 2001. I act as an audit practitioner for some of Mazars' largest international clients with significant expertise in group audit notably in complex sectors with long-term contracts as well as in the media and retail sectors. I also regularly act as Expert on accounting and auditing related investigations for various regulators.

I have held various roles in Mazars LLP, notably as a member of the Executive between 2006 and 2016 with responsibility for PIE market facing activities and/or the audit service line. I am the Global Leader of Audit & Assurance for the Mazars Group since 2013.

I have a number of other key roles in and outside Mazars in connection with:

- The Future of Audit, exploring how the audit of listed and non-listed companies is likely to evolve in the next 10 years with specific focus on technology and innovation, and on the scope of audit & assurance notably in relation to non-financial reporting; In this context, I am Vice-Chair of the Audit & Assurance Policy Group of Accountancy Europe with responsibility for this "Future of Audit" scope, and I currently lead a taskforce considering Fraud and Going Concern.
- Competition and Choice in the audit market, to promote a more diverse audit market and "equal opportunities" for firms outside the big 4;
- Business. For Good which encourages business leaders to 'think and act long-term' in order to enhance business performance and pursue profit responsibly for the benefit of companies, their stakeholders and wider society. I sit on the Board of ABIS, the Academy of Business in Society based in Brussels;
- The Centre for Audit Committee & Investor Dialogue launched by Mazars with leading institutional investors promoting discussion between audit committee chairs of large listed companies and leading institutional investors on topics of mutual interest.

Your involvement with ICAEW

I have supported various ICAEW activities over the years:

- As a member of the Audit & Assurance Faculty Committee for many years until 2016
- As a member of two workstreams of the Audit Quality Forum at its inception
- As a speaker at the ICAEW Audit Conference
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Motivation and ability to be a member of Council

In joining the Council, I want to represent the views of practitioners to help our profession address the challenges of our time notably in relation to changes in societal expectations and technological developments.

I strongly believe in the importance of our profession to be a protector of the public interest and in the core values of integrity, technical excellence and courage to defend these values. In all my endeavours, I have always demonstrated I was able to dedicate the time necessary to play a part and fully contribute to moving the game on in a spirit of consensus.

Strategic focus

Some of the challenges affecting our profession are highlighted above in relation to changes in societal expectations and technological developments. Through my global leadership role in audit I am exposed to these issues in an international context and can bring this perspective to the Council. I am spending time regularly in Brussels as part of my role with Accountancy Europe and other related activities and I am connected to the European Parliament and the European Commission. As such I am proposing to contribute to the continued strong relationship between the ICAEW and the EU in a post Brexit world.

Communication with members in your constituency

I am planning to connect regularly to ICAEW members in my constituency through social media and two virtual meetings a year. My objective will be to inform and to listen so that I can represent you to the best of my ability in Council.

Nominators

Rachel Lawton
Jonathan Seaman
Greg Simpson
Shailen Patel
Nicholas Porritt

Declaration of interests which are relevant to the business of ICAEW

Membership of, or interests in, formal bodies or groups, including other professional bodies ⁱ :	Member of the Audit & Assurance Practice Group of Accountancy Europe
Membership of ICAEW Council, ICAEW Boards and other ICAEW committees:	None
Partnerships, Directorships or beneficial interests in companies:	Board member of the Academy of Business in Society (ABIS), a think tank based in Brussels Director of certain Mazars entities
Professional or social relationships with individuals who have business relationships or who compete with the ICAEW:	None
Any other matters you feel should be identified:	None

ⁱ This includes employment by a professional body.