

Curriculum vitae

PERSONAL INFORMATION **Cláudio R. Flores**

Sex Male | Date of birth 04/10/1978 | Nationality Portuguese |

EDUCATION AND RESEARCH

2017 **Ph.D. in Law**

Cum Laude /
International
Doctorate Mention

Universidad de Salamanca, Facultad de Derecho

Doctoral Thesis title: "The EU financial audit reform under the corporate governance framework" (Company Law; Corporate Governance; Financial markets regulation; EU Law; Auditing; Professional liability)

2011 & 2009 **Visiting Researcher**

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

2005 **MA (DEA) in Law**

Universidad de Salamanca, Facultad de Derecho

"Rule of law and global governance"

2002 **Licentiate in Law**

Universidade de Lisboa, Faculdade de Direito

EXPERIENCE

2011–2017 **PhD Candidate**

Interdisciplinary Doctoral program in Rule of law and Global governance, Salamanca (Spain)

2012–2016 **Project research associate**

Universidad de Salamanca / Universidade de São Paulo (Spain / Brazil)

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.

2005–2008 **Lawyer**

Independent Law Practice

LANGUAGES

Portuguese, Spanish, English

ADDITIONAL INFORMATION

International presentations & Lectures (Selection)

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).

29 November 2016: *Bases para uma adequada regulação dos Comitês de Auditoria no Brasil e na União Europeia..* International Conference on Company Law. University of São Paulo, Faculty of Law, Brazil.

25 November 2016: *Comitês de Auditoria fortes: o próximo nível da Boa Governança Corporativa - Estudo comparativo e propostas de reforma sobre a regulação dos comitês de auditoria na Europa e no Brasil.* International Symposium on Corporate Governance and CSR. FADISP, São Paulo, Brazil.

6 November 2015: *A obrigação de auditoria e supervisão em sociedades não cotadas.* Symposium on Corporate Governance of SME. University of Coimbra, Faculty of Law, Portugal.

23 November 2015: *Reforma europea de la auditoría de cuentas y su consecuencia para el gobierno de las sociedades no cotizadas.* International Seminar on Corporate Governance of SME. University of Salamanca, Faculty of Law.

15 May 2014: *Transparência empresarial e auditoria: uma análise às recentes (e ambiciosas) reformas da regulação da auditoria independente no âmbito da modernização da governança corporativa europeia no cenário pós-crise.* 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: *Boa Governança Corporativa e o papel dos auditores no reforço da confiança nos mercados de capitais: novas regras para a atividade de auditoria independente na Europa.* Seminar on Corporate Governance. Pontifícia Universidade Católica do Rio de Janeiro (PUC-Rio), Brazil.

10 October 2013: *Medidas de transparencia e información en mercados de valores. Control y auditoría de cuentas.* 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: *Controlando os controladores.* International Congress of Legal and Business Studies. School of Technology and Management of the Polytechnic Institute of Leiria, Portugal.

Publications

New Trends in Auditor Liability. European Business Organization Law Review (2011), vol. 12, No. 3, pp. 415 - 436. [Selected as bibliographical reference at the London School of Economics (LSE) 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)].

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* (2011), European Commission DG for Internal Market > Contributions authorised for publication > Communication and Information Resource Centre (CIRCABC) > Academia > University of Salamanca.

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>.

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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).

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, 2005

Fiscalía Europea: La protección de los intereses financieros de la Comunidad Europea (92 pp). MA Dissertation, subject 2/2. Public defence: 19 November 2005

Awards Doctoral research grant by the Max Planck Society, Germany