

## **Professional Experience and Expertise**

**Fikret Sebilcioğlu is a Managing Partner of Cerebra CPAs & Advisors, an independent accounting and advisory firm based in İstanbul, Turkey. He has more than 20 years of experience managing accounting, financial statement audit, financial reporting, internal controls, forensic audits and compliance initiatives.**

Fikret is a Senior Business Adviser that provides accounting, financial reporting, internal controls and fraud investigation and litigation advisory services to a variety of clients including international corporate clients, corporate boards of directors, “C-level” executives, ethics and compliance executives, in-house legal counsel and external legal counsel. Fikret brings to his clients an array of services designed to help organizations and individuals address critical issues in litigation and also mitigate risk, enhance corporate governance and improve performance, particularly in the industries of service, manufacturing, consumer and industrial products, automotive, energy, durable goods, media and construction.

Fikret has assisted many international clients in Turkey in the fields of financial reporting including IFRS and U.S. GAAP, internal controls, internal audit and Sarbanes & Oxley compliance. He has a unique experience in design and implementation of internal controls as well as testing operational effectiveness of internal control systems; design of internal audit mechanism and conducting internal audit engagement; establishment of financial reporting system and reporting packages as well as accounting policies and procedures.

Since 2009 Fikret has also conducted many sensitive medium to large-scale financial investigative engagements concerning white-collar crimes, misappropriation of assets, bribery and corruption, kickback schemes, financial statements frauds, Foreign Corrupt Practices Act and UK Bribery Act compliance and various complex financial and accounting litigation matters.

Fikret also has extensive experience with organization-wide anti-fraud programs and measures, corporate investigation programs, and ethics and compliance programs.

Fikret has advised major law firms in order to affect both criminal and civil proceedings in a variety of litigation matters including white-collar crimes, post-acquisition purchase price disputes, fraud investigations and financial performance of companies. He also provided arbitration supports in various disputes based on ICC rules.

In addition to external legal counsels, Fikret and his team is used to cooperating with IT, intelligence and security experts in various forensic audit engagements.

Prior to Cerebra CPAs & Advisors, Fikret worked with PwC for 15 years from 1993 to 2008 both in İstanbul, Turkey and Rotterdam, The Netherlands, where he performed financial statement audits of publicly and privately held companies in a variety of industries. During his career in PwC Rotterdam he managed financial statement audits of various holding companies in the Netherlands, UK and Belgium.

## **Qualification & Membership**

He is a Certified Fraud Examiner (CFE), Certified Public Accountant, Registered Independent Auditor and TRACE Anti-Bribery Specialist.

Fikret is a member of Association of Certified Fraud Examiner (USA); a board member of Ethics & Reputation Society; a board member and vice president of Transparency International Turkey; a member of Istanbul Chamber of Certified Public Accountants; a member of Advisory Committee of ACFE Turkey; a past board member and current audit committee member of Corporate Governance Association of Turkey; a member of Institute of Internal Auditing of Turkey.

Fikret has authored articles and addressed numerous professional groups at conferences, seminars and forums on a variety of topics, including corporate governance, auditing, financial reporting, internal controls, fraud prevention, detection and investigation, anti-fraud and anti-corruption compliance programs and ethics and compliance programs, institutionalization of private companies. He has been the lead co-writer of the guidelines [Corporate Governance for Family Owned Businesses](#) and [Corporate Governance for Journalists](#) issued by the Corporate Governance Association of Turkey.

His knowledge and expertise in the areas of internal controls and fraud investigation consulting have been enhanced by a number of courses taken after 2009, both in Turkey and USA.

## **Education, Language & Personal**

Fikret graduated from İstanbul University with a Bachelor of Science in Business Administration. He speaks English.