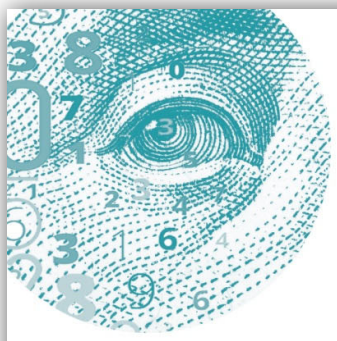
IBAN Chairs and Board Members through the years

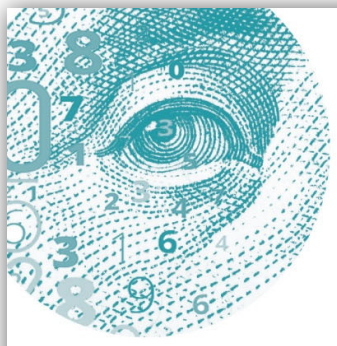
This page is dedicated to present the biographies of former IBAN Chairs and Board Members and to keep a record of the dates of their respective mandates.



José Maria Cordero Aparicio, IBAN Board Member 1 August 2017 – 31 July 2021

José María Cordero, born in 1957 in Pontevedra, Spain. He joined the Military Comptroller Corps of Spain in 1982 and he is BrigGen Interventor. He holds the following academic degrees: Master in Economics, Autonomous University of Madrid, 1980; Diploma in Management Development from IESE Business School, University of Navarra; Master in International Policy, Free University of Brussels, 2000; PhD in Economics, State University of St.-Petersburg, 2002; Master in Finance and Energy, University of Alcalá de Henares, 2013. He also studied Economics at the University of Cologne from 1976 to 1978.

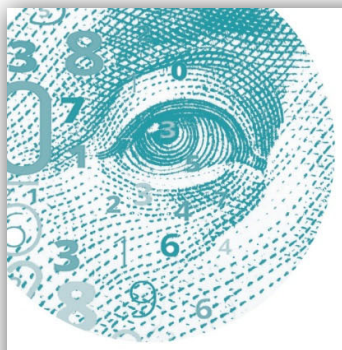
In the Office of the Comptroller General of Defence since 1983, he has provided different economic and financial control services, especially participating and directing audit teams that report to both the Ministry of Finance and the Ministry of Defense. He is currently a Board Member of the International Board of Auditors for NATO, Brussels, since August 2017, as he was from August 1998 to July 2002. He served as external auditor of Eurofor, Florence; of the Western European Union, Brussels; and of the Eurocorps, Strasbourg. He has also served as Comptroller of the Spanish Armed Forces in Afghanistan and as Inspector in the Spanish Verification Unit of International Treaties. His last two assignments in Spain were as Head of the General Secretariat of the Comptroller General of Defence and as Deputy of the Delegated Comptroller Office at the Headquarters of the Navy.



Azmi ES,
IBAN Board Member
1 May 2018 – 30 April 2022

Azmi Es, born in 1968 in Ordu, Turkey. He joined the Turkish Court of Accounts (TCA) in 1990 as an auditor. He holds the following academic degrees: Master in public administration at Turkey and the Middle East Institute of Public Administration, 1996; Diploma in Political Science from Faculty of Political Science, University of Ankara, 1989.

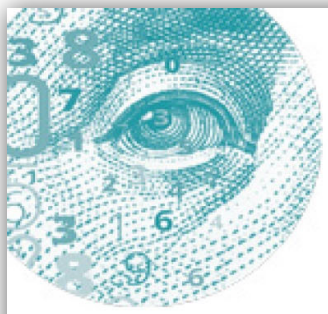
In the Turkish court of Accounts from 1990 to 2018, he conducted financial and compliance audits, participating and directing audit teams that report to the Turkish Grand National Assembly and prepared judicial reports for the Account Chambers of TCA. He is currently a Board Member of the International Board of Auditors for NATO, in Brussels, since May 2018. Before IBAN, he consecutively served as an auditor, senior auditor, principal auditor, director, and director general for the Turkish Court of Accounts.



Karlo van den AKKER, IBAN Board Member 1 March 2020 - 31 December 2022

Karlo van den Akker, born in 1964 in Rijen, the Netherlands joined the Dutch Royal Military Academy in 1983. After having finished the Military Academy he became an officer and served in several units of brigade and division level. In 1994 he started the postgraduate education on Accountancy at the University of Amsterdam and obtained his degree in 1997. During the education he was seconded by the Ministry of Defense to the audit firm KPMG.

After graduating from the University of Amsterdam he returned to the military and conducted several positions as a controller and as an auditor. These positions were fulfilled both at peacetime and during missions abroad. After finishing the battalion commander's course he commanded a signal unit and after that he served as controller of the (NL) Army, Joint Force Command Brunssum and of the (NL) Chief of Defense. Before he came to the IBAN in May 2020 he worked as Audit Manager for the Ministries of General Affairs and Defense within the Central Government Audit Service.



Daniela Morgante, born in 1973 in Rome, Italy. Since 1 November 2019, she is the Chair of the International Board of Auditors for NATO (Member since 1 August 2019) and was reappointed as Chair in November 2021.

She graduated cum laude at the Faculty of Law of the University of Rome La Sapienza in 1996. After two years practice at the State Attorney General's Office in Rome, in 1999 she joined the CONSOB (Italian supervisory authority for securities and financial markets), first as analyst (Milan) and then as attorney (Rome). In 2001 she was recruited by the Bank of Italy for the Banking Supervisory Regulation and Competition Department, in Rome.

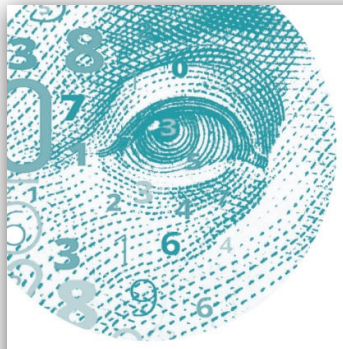
Having been successful in all three recruitment procedures as Ordinary Magistrate, Administrative Magistrate and Accounting Magistrate,, and appointed Judge of the Regional Administrative Tribunal for Piemonte, she then took over as Magistrate of the Italian Court of Auditors ("Corte dei conti") where she has served as Judge of the Regional Audit Court for Veneto (2007-2010) and of the Regional Jurisdictional Court for Puglia (2010-2013); Vice General Prosecutor for Molise (2014-2016), Regional Chief Prosecutor for Alto-Adige/Sued Tyrol (2017-2019), Auditing Judge for the Italian Centre for Aerospace Research (2016-2019), Vice Auditing Judge for the Enrico Fermi Centre for Science Research (2011-2015), Member of the Council for Audit Training and Methodology (2012- 2014).

Her experience as a financial, compliance and performance audit Magistrate is also complemented by additional auditing positions, in Italy and abroad, as: Member of the College of Auditors of the National Association of the Judges of the Court of Audit (2009-2012); Member of the College of Auditors of the Governing Council of the Tax Courts (2012-2013); Member of the Board of Performance Auditors for the Management of the University Hospital Umberto I (2015-2017); Chair of the College of Auditors of FORMAP Foundation (Universities of Rome La Sapienza and of Naples Federico II, 2016-2019); Member (since 2015) and Chair (since 2017) of the College of Auditors of the European Union Institute for Security Studies.

Her experience as a Judge also includes other prestigious international and national institutions as Alternate Member of the Joint Board of Appeal of the three European Supervisory Authorities (EIOPA, EBA and ESMA), Member of the Italian Alternative Dispute Resolution Arbiter Court for Financial Litigations, Member of the National Appeal Sport Rules Court of the Italian Football Federation, Judge of the Tax Court for the Province of Florence.

She was also Legal Counselor of the Ministry for European Affairs (2018-2019) and Deputy for Finance for the Capital City of Rome (2013-2014).

She has taught Master-degree courses and lectured in seminars and conferences (Universities of Rome La Sapienza, of Naples Federico II, Pegaso, National School of Administration, Regional Institute of Legal Studies for Lazio A.C. Jemolo, ITA, CEIDA, FGLaw and many others) in the fields of audit and accounting in the public sector and of administrative and financial law. She is the author of over 80 articles and comments in journals, treatises and commentaries published in Italy and abroad. In 2018, she was appointed Vice-Director of the Journal of the Italian Court of Audit. She also joined scientific committees, such as for the Journal of Italian, European and Comparative Public Law Federalismi and the Master in Fiscal Federalism at the University of Rome La Sapienza.



Amipal Manchanda was appointed by NATO Council to the International Board of Auditors NATO for four years effective 1 August 2019. The International Board of Auditors is responsible for auditing the expenditure incurred by NATO.

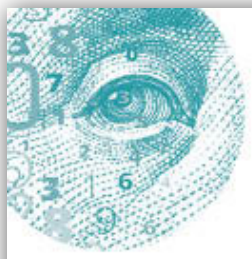
Previous to this appointment, he was appointed the Assistant Deputy Minister (Review Services) on 19 August 2013 where he was responsible for providing the Deputy Minister and the Chief of the Defence Staff with independent, objective, and timely assurance services concerning the following: the integrity of Department of National Defence/ Canadian Armed Forces (DND/CAF) financial management and financial reporting processes; the effectiveness and adequacy of DND/CAF risk management, internal controls, governance, and accountability processes.

His previous position was that of Assistant Deputy Minister (ADM)/Chief Financial Officer (CFO) at the Department of Citizenship and Immigration Canada (CIC), from November 2011 to August 2013.

Prior to that, he held the position of Director General, Internal Audit and Accountability Branch at CIC. As the Chief Audit Executive he worked with four deputy ministers, to provide them with sufficient and timely oversight, assurance, and advice on departmental governance practices, risk management practices, and key management control frameworks. Earlier, he worked for the Auditor General of Canada, KPMG, and Miller Hersh Chartered Accountants.

Amipal Manchanda is a former president of the Institute of Internal Auditors (Ottawa Chapter) as well as a member of the Institute of the Internal Auditors International Committee dealing with professional issues. Mr. Manchanda served on the board of directors of the Bruyère Continuing Care Facility for a period of ten years (2005-2016). Additionally, he was appointed the chair of the board of directors from 2015-2016.

He is a chartered accountant, and holds a bachelor's degree in Commerce and a graduate diploma in Public Accountancy from McGill University. He also completed the Executive Management Development Program at Simon Fraser University in 2002. He has been a part-time professor of introductory and advanced-level accounting and auditing courses to university and pre-professional students at both Carleton University and McGill University.



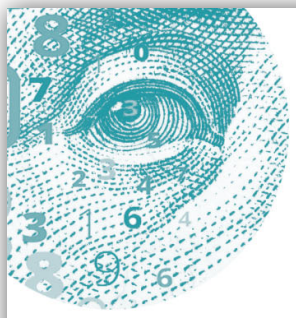
Born in 1950, Mr. Franz W A S C O T T E, Belgian nationality, studied law, and before he joined an insurance company with main activities in international trade (1974), he completed his expertise in the fiscal and tax domains. In 1976, he passed the competition to join the Belgian Court of audit. During his career as an auditor (1976 – 1998), he obtained secondments to different external activities. From 1982 to 1985, he participated in the external audit of the United Nations. His duties encompassed mainly the examination of the activities of UNRWA. This required several missions in countries in the Near-East, as well as audit activities in Vienna, at the HQ of the organisation. He was authorized in 1986 to serve as collaborator in some ministerial cabinets, and was appointed in 1990 as deputy director in the private office of the Vice-prime minister and Minister of Justice. In 1991, he was recruited to be an auditor by the International Board of auditors for NATO (IBAN). Besides his assignment to the verification of the NATO Security and Investment Programme, and the completion of financial audit missions, he actively participated in several performance audits. In 1997, he was appointed as principal auditor in the Belgian Court of audit. In July 1998, he was elected member of the Belgian Court of audit by the House of Representatives (Federal parliaments). He served more than 22 years as a member of the Court. He was admitted to retirement by the Parliament with effect 31 October 2020.

During his mandate as a member of the Belgian Court of audit, he was appointed as member or Chairperson of some European and international agencies and organisations: Organisation Conjointe de Coordination en Armements – OCCAr, Western European Union, European Centre for Medium-Range Weather Forecasts (ECMWF), European Defence Agency, as well as many national public enterprises: French speaking broadcast company (RTBF), cooperation and development Agency (ENABEL), ASTRID, BOZAR …

He also participated in peer reviews in Romania and Hungary, as well as to the activities of the Contact Committee of the Supreme Audit Institutions of the European Union (2010 – 2018), and the Association of French speaking Supreme Institutions (AISCCUF).

He completed several technical missions in Africa (Benin, Burundi, Mauritania), and in some Balkans countries (Serbia, Bosnia). He organized and participated in numerous activities, commissions, and working groups, as well as several education sessions. He was in charge of the organisation of sessions with delegates of Parliaments, audit offices and technicians of foreign countries.

From 2000 to 2003, he served as Secretary General of the "European Evaluation Society". He acted from 1994 to 1997 as an invited lecturer at the university St Louis in Brussels. He joined IBAN after his nomination by the Council, with effect from 1st December 2020.



Michael Gaul, born in 1959 in Bad Kreuznach, Germany. He was appointed by the North Atlantic Council as Board Member of the International Board of Auditors as of 1 August 2021.

He graduated from the Faculty of Law of the University Johannes-Gutenberg of Mainz in 1985 and achieved his practical legal training in Land Rhineland-Palatinate in 1988.

From 1985 to 1989, he worked as a freelance lawyer for German and US law firms and was a trainee in 1989 at the Federal Employment Service in Nüremberg.

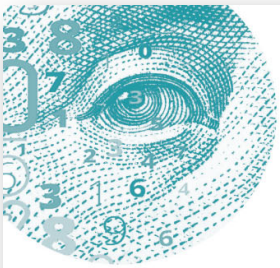
He was appointed as a judge (Public Prosecutor) and worked for the Ministry of Justice of Mainz from 1989 until 1991. He then became Deputy Head of the International Policy of Privatisation and Public Management Administration Section at the Federal Ministry of Finance in Bonn/Berlin from 1991 until 1998.

From 1998 until 2004, he occupied the post of Deputy Head, Finance, Economic Affairs and Personnel at the Permanent Delegation of the Federal Republic of Germany to NATO. In 2004, he was the Chairman of the NATO Budget Committee in 2004.

He continued his career at NATO and became Head of the Defence and Security Economics Directorate at the Political Affairs and Security Policy Division from 2007 until 2010.

From 2010 to 2011, Michael Gaul worked as a Senior Financial and Political Advisor at the Permanent Delegation of the Federal Republic of Germany to NATO and held the post of Senior Advisor, Science for Peace and Security Programme in the Emerging Security Challenges Division at NATO from 2011 until 2017.

From 2017 until joining the International Board of Auditors for NATO, he was the Head of Finance, Headquarters and Personnel at the Permanent Delegation of the Federal Republic of Germany to NATO.



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International Board of Auditors for NATO

Brussels | Belgium

Mr Radek Visinger, born in 1981 in the Czech Republic, was appointed by the North Atlantic to the International Board of Auditors for NATO (IBAN) for four years as of 1 May 2022. The North Atlantic Council then approved his appointment as Chair of the Board (IBAN) from 1 August 2023 to 31 July 2025.

As a graduate of law and adult education theory, he first worked at the Ministry of Justice within the Department of Judicial Inspection. Apart from disciplinary matters of judicial staff and supervision of the activities of forensic experts, he dealt with monitoring the flow of court proceedings and measuring the efficiency of justice.
He published a monography on judicial inspection in 2019.

Afterwards, he moved to the Ministry of Defence (MoD) and was appointed to the head of its Internal Audit and Inspection Department. He was responsible for setting up and overseeing internal audits, follow-ups, internal controls in the armed forces as well as in the civil structures of the MoD, monitoring compliance with anti-corruption measures, and investigating the causes of accidents and incidents of military aircraft.

At the same time, he served as the military ombudsman and a member of the Government Council for Human Rights. On behalf of the Minister of Defence, he represented the MoD in the external audits undertaken by the Czech supreme audit office.

He was also responsible for international cooperation with the inspection bodies of the armed forces of other countries.
He focused on the fair pricing and valuation of military material and launched a research project concerning valuation of military material and its life-cycle assessment.

International Board of Auditors for NATO
Brussels | Belgium

Major General Iordanis Chatzigiannakis was appointed by the North Atlantic Council to the International Board of Auditors NATO for four years effective 1 September 2022. The International Board of Auditors is responsible for auditing the expenditure incurred by NATO.

Major General Iordanis Chatzigiannakis was born in 1966, in Xanthi, Greece. He joined the Greek Military Academy in 1984 and graduated in 1988, becoming an officer (Second Lieutenant). He has served in significant staff assignments in various formations (Brigade, Division and Corps Level).

He holds a Diploma in Economics from the University of Thrace, Greece, specialized in Europe's Economy and Development.

His long military career is characterized by an ongoing learning process. He has graduated from all the relevant Financial Auditing Branch courses and colleges, as well as the Advanced Course of USA (1996) and the Greek Army War College (2009-2010).

His professional background comprises some 33 years of national and international experience with increasing responsibilities in the field of auditing, programme evaluation, personnel management, as well as monitoring financial and performance auditing.

He conducted a huge number of audits in several kinds of entities throughout the Hellenic Armed Forces (in all levels and branches), earning great experience in this field.
He has also acquired extensive experience and knowledge of NATO as a Staff Financial Officer/ Command Group in CCL Madrid Headquarters (2005-2008).

His long military career as an Auditor includes, in between others, the last significant positions:

- 2018-2020, Director of Financial Auditors (Central and North Greece), as a Brigadier General.
- 2020-2021, General Director of Directorate of Financial Auditors (Hellenic National Defense General Staff), as a Brigadier and Major General .

Being the General Director of Directorate of Financial Auditors HNDGS, he was a permanent member of the National Transparency Authority (NTA) of Greece, an independent authority which has the necessary guarantees of independence and impartiality in accordance with good international practices and the requirements of international law.