



Domenico Merlino

Senior Partner and Managing Partner, Link Audit

Chartered Accountant · Statutory Auditor · Sustainability Auditor

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Professional profile

Senior professional with over 25 years of experience gained at a leading international audit firm (PwC, Senior Manager) and in strategic, corporate and litigation advisory. Senior Partner of Link Audit and Board Member of the EMEIA chapter of Integra International. His work covers statutory audits of national and international groups, due diligence, corporate transactions, fraud investigations and internal control systems, including compliance models under Italian Legislative Decree 231/2001. He has served on boards of statutory auditors and supervisory bodies of public and private companies, and has taught at university level.

Key skills

- **Statutory audit and assurance:** separate and consolidated financial statements (IAS/IFRS, US GAAP, ISA Italia), local authorities and public healthcare (certifiability programmes).
- **Corporate finance and advisory:** business valuations, sworn appraisals, M&A, financial due diligence, business plans and debt restructuring plans.
- **Governance, risk and compliance:** internal control systems, Internal Audit, supervisory bodies under Legislative Decree 231/2001, anti-money laundering and corporate governance.
- **Forensic accounting:** financial and accounting fraud investigations, support to court-appointed administrations and complex litigation.

Professional experience

Link Audit S.r.l. · member firm of Integra International

March 2019 – present

Senior Partner and Managing Partner

- Responsible for audit, due diligence, fraud investigation and internal control design engagements.
- Head of the audit technical department and of the corporate finance practice.

Integra International · EMEIA regional chapter, association of independent firms in 82 countries

July 2020 – present

Board Member (Director)

- Strategic and operational coordination of member firms in Europe, the Middle East, India and Africa.

Università LUMSA, Palermo

Academic year 2022/2023

Adjunct Professor

- Auditing, internal control systems and Internal Audit.

Studio Merlino & Partners · management consulting

March 2014 – present

Senior Partner

- Strategic advice on governance, business plans and restructuring plans.
- Statutory audit, technical assistance and accounting expert reports for court-appointed administrations and public prosecutors.

PwC – PricewaterhouseCoopers S.p.A.

November 2000 – February 2014

Senior Manager, head of the Catania office

- Led and performed statutory audits of national and international industrial and financial groups, including listed companies, in the energy, aerospace and defence, fashion, food and aviation sectors.
- Engagement planning, budget management, team coordination and technical support.

- Member of the specialist fraud detection team involved in the accounting reconstruction after the default of the Parmalat Group.

Governance and oversight roles (selection)

- National Biodiversity Future Center: Chair of the Board of Statutory Auditors (May 2023 – March 2024).
- SOACO S.p.A. (Comiso Airport): member of the 231 Supervisory Body (July 2021 – June 2022).
- Termica Milazzo S.r.l. and Servizi Milazzo S.r.l.: member of the Board of Statutory Auditors and of the 231 Supervisory Body (2014 – 2020).
- RE.SE.T Palermo S.c.p.A.: member of the Board of Statutory Auditors (2015 – 2017).
- Companies of the Rappa Group under court-appointed administration (Court of Palermo): member of the Board of Statutory Auditors (2015 – 2016).
- FMC Italy S.r.l.: Sole Statutory Auditor (2014 – 2015).
- Technical expert for the Public Prosecutor's Office of Palermo; Chair of the Evaluation Unit of the Municipality of Casteldaccia (2006 – 2008).
- Public healthcare: Internal Audit and financial statement certifiability support for IRCCS Bonino Pulejo, Cannizzaro Hospital Trust, ARNAS Civico, ASP Trapani and ASP Ragusa.

Teaching and publications

- Lecturer in master's programmes and specialist courses at LUISS, University of Catania, University of Enna, CERISDI, the Chartered Accountants' Associations of Palermo and Ragusa, CEFPAS and CFSS (healthcare management).
- Author of specialist articles in professional journals (Banca e Impresa) on corporate fraud, Ponzi schemes and carousel fraud.

Education and certifications

- Second-level university master's degree in Business Crisis Law and Management, UnitelmaSapienza University (2025 – 2026). Thesis on adequate organisational structures and the Digit Audit solution.
- Certificate in Business Valuations, ACCA (2020).
- Certificate in Forensic Accounting and Fraud Examination, West Virginia University (2016).
- Certificate in Private Equity and Venture Capital, Bocconi University (2015).
- Certificate in Corporate Financial Decision-Making, University of Melbourne (2015).
- Certificate in Corporate Finance, Wharton School, University of Pennsylvania (2015).
- Certificate in International Standards on Auditing, ACCA (2013); audit of local authorities, SDA Bocconi (2012).
- Certificate in International Financial Reporting, ACCA (2009 – 2010).
- Degree in Economics and Business, University of Palermo (2000), 110/110 cum laude. Thesis published by the Italian Ministry of Finance.

Professional registers

- Association of Chartered Accountants of Palermo, since 2004.
- Italian Register of Statutory Auditors no. 132005; qualified for sustainability assurance since 10 October 2025.
- Memberships: ACFE, AODV231, AIDC Palermo.

Languages and tools

Italian (native), English (B2). Advanced Microsoft Office (Excel with macros), audit and investigative analysis software.