



Elda Gagliano

Partner, Head of Quality, Link Audit

Chartered Accountant · Statutory Auditor

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Professional profile

Chartered accountant and statutory auditor with over 12 years of experience auditing medium and large companies, groups and National Health Service trusts. At Link Audit she progressed through every professional level to become a partner in 2019; since September 2022 she has been head of the firm's internal quality system. She works on internal control projects, supports the Internal Audit function of public and private organisations, and trains accountants, auditors and healthcare staff.

Key skills

- **Statutory and voluntary audit:** industrial, trading and service companies, private healthcare, foundations; agreed-upon procedures.
- **Public healthcare:** Internal Audit, accounting and financial statements of healthcare trusts, certifiability programmes (PAC).
- **Internal control and compliance:** Decree 231 compliance models and support to supervisory bodies, transparency, anti-corruption and performance in public bodies.
- **Quality management and training:** quality management system of the audit firm; teaching statutory audit.

Professional experience

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

March 2019 – present

Partner; Head of Quality since September 2022

- Statutory and voluntary audits of companies in manufacturing, waste management, trade, restaurants, software and IT services, healthcare training and private healthcare.
- Agreed-upon procedures for a healthcare foundation (2024).
- Advice on compliance models under Legislative Decree 231/2001 for an industrial group (2021 – 2025).
- Member of the team that developed the Digit Audit, Digit Internal Audit and Digit Audit Cooperative platforms.
- Member of audit teams of a leading international audit firm on industrial, trading and healthcare companies (2016 – 2024).

Regional Health Service trusts · engagements with Link Audit

2015 – present

Internal Audit, accounting and internal control adviser

- AOU Policlinico "Paolo Giaccone", Palermo: Internal Audit support (September 2023 – present).
- ASP Ragusa (provincial health authority): accounting, financial statements and internal control (2021 – 2025).
- Cannizzaro Emergency Hospital Trust, Catania: accounting, financial statements and internal control (2020 – 2024).
- IRCCS Bonino Pulejo, Messina: voluntary audit of the 2017 and 2018 financial statements.
- ASP Siracusa: organisational learning project on certifiability programmes (2016 – 2017); ASP Catanzaro: PAC survey (2016).
- GPI S.p.A.: Digit-PAC and EUSIS PAC Compliance projects to align an accounting system with PAC requirements.

CEFPAS – Regione Siciliana · Caltanissetta

December 2021 – present

Adviser and trainer

- Accounting advice and training courses for staff of Regional Health Service trusts.
- Trainer in on-the-job focus groups on certifiability programmes and Internal Audit at ARNAS Civico Palermo, IRCCS Bonino Pulejo and ASP Trapani (2017).

Other roles

2014 – present

Oversight, Internal Audit and support to supervisory bodies

- Support to the Internal Audit function of an airport management company in developing and executing audit plans (2017 – present).
- Support to the supervisory body of an airport company (2020 – 2021); member of the supervisory body of an IT engineering company (2023 – 2024).
- Medical Association of Palermo: assistant to the Chair of the Board of Statutory Auditors (2021 – 2022).
- Support to the Independent Evaluation Bodies of ASP Trapani (2018 – 2019) and the Palermo Chamber of Commerce (2014 – 2017) on transparency, anti-corruption and performance.
- Accounting investigations in support of a court-appointed administration (Court of Santa Maria Capua Vetere, 2015).
- “LKL” Public Administration Observatory (oversight, legality and transparency), Link Lead Association (2014 – present).

Teaching and publications

- Teaching fellow in Auditing, LUMSA University, Palermo (academic years 2017/2018 – 2022/2023), assisting with teaching.
- Teaching assistant in Public Sector Accounting, Kore University of Enna (academic year 2016/2017).
- Co-lecturer in statutory audit CPD courses for statutory auditors: Chartered Accountants of Ragusa (2025), Barcellona Pozzo di Gotto (2024), course of December 2023.
- Lecturer in statutory audit for AIDC Palermo (2021), for the Ragusa Chartered Accountants’ master for statutory and local authority auditors (2021) and for a professional exam preparation course (2021 – 2022).
- Co-lecturer in audit courses at CERISDI Palermo (2014 and 2015) and the Chartered Accountants of Trapani (2015); junior lecturer on certifiability programmes in management training for healthcare directors (2014 – 2016).
- Publications: Master breve no. 20, Euroconference (February and March 2019), “The statutory audit: regulation, auditing standards and appointment of the auditor”.

Education and certifications

- Master’s degree in Business Management, University of Palermo (2015), 110/110 cum laude. Thesis: “Trusts: legal framework and applications”.
- Bachelor’s degree in Business Administration, University of Palermo (2013). Thesis: “Abusive lending to consumers and businesses”.
- IPSOA tax master’s programme.
- CERISDI–AIDC courses (2014 – 2015): statutory audit, going concern (ISA 570), internal control (ISA 315), conduct rules for statutory auditors, periodic checks of accounting records.

Professional registers

- Register of Chartered Accountants, no. 2457/A.
- Italian Register of Statutory Auditors no. 183151.

Languages and tools

Italian (native), English (B1). Teamwork, organisation and resource management. Advanced Microsoft Office.