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# Call for Nominations for IFAC Boards and Committees in 2011



**International Federation  
of Accountants**

# CALL FOR NOMINATIONS FOR IFAC BOARDS AND COMMITTEES IN 2011

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## **Introduction**

The International Federation of Accountants (IFAC) issues this *Call for Nominations for IFAC Boards and Committees in 2011* as a prospectus for IFAC member bodies, the Forum of Firms, international organizations, and the general public. This call sets out the upcoming opportunities for membership on IFAC boards and committees commencing in 2011. This call is issued for the following reasons:

- To offer strategic guidance in selecting optimal candidates;
- To provide information on the relevant membership qualifications;
- To encourage a clear understanding of the Nominating Committee's selection process, including the objective to achieve an appropriate balance in the composition of boards and committees;
- To outline the performance expectations for IFAC volunteers.

## **IFAC Volunteers**

The members of the IFAC boards and committees are central to IFAC's effective functioning. IFAC depends on the efforts of dedicated volunteers, and is indebted to them for both their time and their commitment to the profession. Volunteers contribute mainly through active participation in meetings and in working groups. Appointment as a board or committee member is a significant responsibility, which entails the following:

- Acting in the public interest and in the common interest of the worldwide accountancy profession;
- Acting as an ambassador for IFAC in the member's country and region in explaining and promoting the work of IFAC; and
- Attending, preparing for, and actively participating in all meetings.

## **Term Limits**

Members are generally appointed for a three-year term, and are expected to complete this term. Each year, terms of service end for approximately one-third of the members of a board or committee. Members who have completed their first term are eligible to be reappointed for a second term, as long as their continuous service on the board or committee will not exceed six years. The six-year limit can only be extended for members who have been appointed as the chair of a board or committee during the initial six years; they may continue to serve as chair for three more years.

## **Selection Criteria**

The Nominating Committee reviews the nominations to determine the best candidate for a position: the one that is most likely to enhance the quality of the output of the board or committee. Factors that indicate the best candidate are professional experience, technical skills, and knowledge of the work of the board or committee. The Nominating Committee also considers gender, geographical, and professional balance in the composition of boards and committees, but the *best candidate* principle is the overriding objective for selection. Notwithstanding the primary

importance of this criterion, the composition of most boards and committees demonstrates a gender imbalance in favor of men. Therefore, nominating a female candidate could significantly enhance the prospects of a successful nomination. Furthermore, it is essential that candidates are able to work in English, because that is the language in which IFAC operates.

## **General Requirements for Membership**

It is important to note that when a nomination leads to an appointment, the member and nominating organization are required to adhere to the following statements:

- Members will act in the public interest, and will not submit to improper influence from any source, whether firm, organizational, national, regional, or other.
- Members will notify the Nominating Committee as soon as reasonably possible if their employer, employment status, or country of residence changes.
- Members will transfer and assign to IFAC all their right, title, and interest, including all rights of copyright, in the work product of the IFAC board, committee, panel, or volunteer group they serve.
- The nominating organizations will support the members in their role, and will not exert undue influence, whether financial or otherwise, that might impair the members' ability to act with independence, integrity, and in the public interest.

## **The Role of Technical Advisors**

Each nominating organization has the right to appoint a technical advisor to aid its member in that member's contribution to the board or committee, such as through preparing for meetings and providing research and staff support. Technical advisors can attend meetings, have speaking rights, and can participate on task forces or working groups established by the board or committee. However, only the member has voting responsibility and authority. The technical advisor plays a supplementary and not a primary role. The nominating organization is expected to use its judgment regarding the appointment and involvement of the technical advisor.

## **Tips for Selecting Candidates**

To increase the nominating organizations' chances of submitting successful candidates, the Nominating Committee offers the following advice based on previous experience with candidate submissions.

- The specific membership requirements for a particular board or committee are the key for a successful nomination. Selecting candidates based on their seniority within the nominating organization does not increase their chances.
- The form for submitting nominations has to be completed conscientiously and in full. Forms that contain errors or empty data fields decrease the nominees' chances.
- The information in the form has to be personalized for each submitted candidate. Using identical statements for multiple candidates diminishes the value of this information.

- The candidate information also has to be tailored to the requirements for the different positions. Replicating a candidate's statement for different nominations disregards the different needs of the boards and committees.
- The composition charts of most boards and committees indicate a gender imbalance in favor of men. Therefore, nominating a highly qualified female candidate can significantly increase the probability of an appointment.

For more information on how to develop a strategic approach to nominating candidates for IFAC boards and committees in 2011, please read the guide titled *Developing a Nominations Strategy*. This guide is provided as a companion to this document.

## **Submitting Nominations**

**Nominations can be submitted via e-mail from January 15 to March 15, 2010.** Nominations submitted after March 15 will be reviewed only at the discretion of the Nominating Committee. Please note that this period for submitting nominations is scheduled one month earlier than in previous years.

The *Candidate Information Form* can be downloaded from the [Nominating Committee website](#) and the completed forms can be sent to [nominations@ifac.org](mailto:nominations@ifac.org). The website also provides a *Help Sheet* which contains detailed assistance on filling out the form. An example of the form for submitting nominations can be viewed at Appendix E.

## **Outcome of the Nominating Process**

Finalizing the decisions on appointments is a lengthy process because of the significant due process requirements it entails. Therefore, it is possible that you will not be notified of the outcome of your nomination(s) until October 2010.

The Nominating Committee submits its recommendations to the IFAC Board for approval in September. Depending on the board or committee, appointments might require subsequent approval of the Public Interest Oversight Board (PIOB) in September, or election or approval by the Council in November 2010.

## **Contact Information**

If you have any questions, please contact Laura Buijs (Governance Manager) via email at [laurabuijs@ifac.org](mailto:laurabuijs@ifac.org) or by phone at +1(212) 471 8730.

## Performance Expectations

### Performance Expectations as a Measure of Transparency

In the past few years, IFAC has experienced considerable growth and success as an international organization. At the same time, the expectations from the work of our boards and committees have increased. The quality of the output of boards and committees, as well as their credibility, is ultimately affected by the performance of their members. Therefore, IFAC aims to be transparent in clearly defining the performance expectations for all members.

### The Board and Committee Member Performance Program

The Nominating Committee annually reviews the performance of chairs and members according to the *Board and Committee Member Performance Program* (the Performance Program). Chairs and members evaluate each other by filling out confidential forms that they submit to the Nominating Committee. The criteria for the performance of members include attendance ratings and potential leadership skills, as well as the expectations set out below:

- Commitment to the Public Interest
  - No inappropriate motivation by, for example, regional or national interests, or other professional or commercial concerns (e.g., the member's firm or a specific subset of the accounting profession)
  - Focus on maintaining or improving the integrity of the global accounting profession and its responsibilities to the public
- Level of Contribution and Work Quality
  - Contribution by preparing adequately for meetings
  - Initiative in taking on projects and a demonstrated willingness to assume responsibility
  - High-quality work by diligent research, technical aptitude, and the ability to place information in the context of the professional environment or other factors, such as economic, political, or commercial conditions.
- Cooperation and Communication Skills
  - Proficiency in oral and written English
  - Responsiveness to the communications of the board or committee, such as emails.
  - Willingness to cooperate with all individuals on their board or committee in a constructive and productive manner
  - Awareness of the importance of the contributions of others, demonstrated by good listening skills, a considerate attitude in discussions, and awareness of cultural differences.

### The Application of the Performance Program

The Performance Program has already proven its value in deciding on potential reappointments, succession planning for boards and committees, and on the removal of nonperforming members.

- **Reappointments**

The Nominating Committee values the continuity of membership on boards and committees, but decisions on the reappointment of members are foremost guided by the *best person for the job* criterion.

Therefore, the committee considers the performance evaluations of renominated members in deciding on their reappointment. Well-performing members are in general likely to be appointed for another term. When the performance is unsatisfactory, and improvement seems unlikely, members are unlikely to be recommended for reappointment. For evaluations that were not entirely satisfactory, the chair of the board or committee will be asked to address the areas for improvement with the member. The Nominating Committee then bases its decision and recommendation on the outcome of this discussion.

- **Succession Planning**

The planned succession of leadership on boards and committees also contributes to continuity, which ultimately affects the quality of the output. Through the Performance Program, the Nominating Committee consults the chair on the members' capacity for future leadership. The committee considers this opinion when deciding on its recommendations for leadership positions.

- **Nonperformance**

If the chair has evaluated a member's performance as unsatisfactory, the Nominating Committee considers this a strong signal of nonperformance. If the Nominating Committee is requested to recommend the removal of a board or committee member to the IFAC Board, this is considered as one indicative factor among others, such as low attendance ratings and unresponsiveness.

## **Travel Subsidy for Developing Nations**

### **What is the Travel Subsidy for Developing Nations?**

The Travel Subsidy for Developing Nations is established to encourage greater participation by developing nations on IFAC boards and committees. The subsidy consists of financial support for the physical attendance of appointed representatives at meetings.

### **Who qualifies for the subsidy?**

All nominees of member bodies with a dues level of \$10,000 or less,<sup>1</sup> and from a country with a Gross National Income (GNI) per capita below \$10,000,<sup>2</sup> qualify for the subsidy. Eligibility is determined in the year that a nomination is submitted, so for terms starting in 2011, the dues for 2010 and the GNI per capita used in the calculation of those will be used in the determination. In the case of joint nominations, all nominating member bodies would need to qualify under both criteria for the nominee to be eligible for a subsidy. A list of all qualifying member bodies for 2011 is provided in the table below.

### **Does a member body automatically qualify for the subsidy?**

Qualifying member bodies need to indicate during the nominations process that its nominees should be considered for the subsidy. The nominations form includes a check box for that purpose.

### **For what period is this subsidy awarded?**

Once awarded, representatives will receive the subsidy for the full term for which they are appointed. The subsidy will not be withdrawn, even if during their term the dues level or GNI per capita exceeds \$10,000. However, at all times the member body must maintain its IFAC membership in good standing. If at any point the member body fails to meet its membership obligations in relation to payment of dues and/or participation in the IFAC Member Body Compliance Program, it will no longer be considered a qualifying member body, and application of the subsidy will be suspended.

### **Is there a limit to the number of subsidies provided?**

A maximum of 18 representatives from all qualifying member bodies combined can receive the subsidy at one time.

### **Is there a limit to the amount of subsidized support?**

The subsidy applies only to the first \$10,000 of actual expenditure per appointed member, and the threshold for the subsidy is \$1,500. In other words, the member body is responsible for the initial \$1,500 of the costs per member, then IFAC reimburses the member body for up to \$8,500 per year, except in the case of members of the International Auditing and Assurance Standards Board (IAASB), where the maximum amount of reimbursed costs is \$13,500.

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<sup>1</sup> IFAC dues allocation formula.

<sup>2</sup> GNI per capita figures based on World Bank data and statistics used in the 2010 dues calculation.

**Are there any further requirements for appointed members?**

The subsidized members must provide a meaningful contribution to the work of the committee or board, and adhere to the requirements of the *Travel Subsidy Policy and Procedure* (January 2009), which includes the conditions for reimbursement, such as the use of economy airfares and the prompt submission of expense claims with all receipts and vouchers.

<b>Qualifying Member Bodies for 2011</b>		
	<b>Country</b>	<b>Member Body</b>
1	Albania	Institute of Authorized Chartered Auditors of Albania
2	Azerbaijan	The Chamber of Auditors of Azerbaijan Republic
3	Bangladesh	The Institute of Chartered Accountants of Bangladesh
4	Bangladesh	The Institute of Cost and Management Accountants of Bangladesh
5	Bolivia	Colegio de Auditores de Bolivia
6	Cameroon	The Institute of Chartered Accountants of Cameroon
7	Colombia	Instituto Nacional de Contadores Públicos de Colombia
8	Egypt	Egyptian Society of Accountants and Auditors
9	Fiji	Fiji Institute of Accountants
10	Georgia	Georgian Federation of Professional Accountants and Auditors
11	Ghana	The Institute of Chartered Accountants Ghana
12	Guatemala	Instituto Guatemalteco de Contadores Públicos y Auditores ( <b>suspended</b> )
13	Guyana	The Institute of Chartered Accountants of Guyana
14	Haiti	Ordre des Comptables Professionels Agrees d'Haiti
15	Honduras	Colegio de Peritos Mercantiles y Contadores Publicos ( <b>suspended</b> )
16	Indonesia	Indonesian Institute of Accountants or Ikatan Akuntan Indonesia
17	Iraq	Iraqi Union of Accountants and Auditors
18	Ivory Coast	Ordre des Experts Comptables et Comptables Agrees
19	Jamaica	The Institute of Chartered Accountants of Jamaica
20	Jordan	Arab Society of Certified Accountants
21	Jordan	Jordanian Association of Certified Public Accountants
22	Kazakhstan	Chamber of Auditors of the Republic of Kazakhstan
23	Kenya	Institute of Certified Public Accountants of Kenya
24	Kosovo	Society of Certified Accountants and Auditors of Kosovo
25	Lesotho	Lesotho Institute of Accountants
26	Liberia	The Liberian Institute of Certified Public Accountants
27	Madagascar	Ordre des Experts Comptables et Financiers

<b>Qualifying Member Bodies for 2011</b>		
	<b>Country</b>	<b>Member Body</b>
28	Malawi	Society of Accountants in Malawi
29	Moldova	Association of Professional Accountants and Auditors of the Republic of Moldova
30	Morocco	Ordre des Experts Comptables du Royaume du Maroc
31	Namibia	Institute of Chartered Accountants of Namibia
32	Nepal	The Institute of Chartered Accountants of Nepal
33	Nicaragua	Colegio de Contadores Publicos de Nicaragua
34	Nigeria	The Institute of Chartered Accountants of Nigeria
35	Pakistan	The Institute of Chartered Accountants of Pakistan
36	Pakistan	Institute of Cost and Management Accountants of Pakistan
37	Paraguay	Colegio do Contadores de Paraguay
38	Sierra Leone	The Institute of Chartered Accountants of Sierra Leone
39	Sri Lanka	The Institute of Chartered Accountants of Sri Lanka
40	Swaziland	Swaziland Institute of Accountants
41	Tanzania	National Board of Accountants and Auditors Tanzania
42	Thailand	Federation of Accounting Professions
43	Tunisia	Ordre des Experts Comptables de Tunisie
44	Uganda	Institute of Certified Public Accountants of Uganda
45	Ukraine	Ukrainian Federation of Professional Accountants and Auditors
45	Vietnam	Vietnam Accounting Association
46	Zambia	Zambia Institute of Chartered Accountants
47	Zimbabwe	The Institute of Chartered Accountants of Zimbabwe

## Deputy President of IFAC

<b>Vacancies in 2011:</b>	1 (only IFAC Board Members can be nominated)
<b>Election/Approval Required:</b>	IFAC Council

### Overview

IFAC is seeking nominations for the position of Deputy President to serve under the new President of IFAC from November 2010 to November 2012. Afterwards, the Deputy President is expected to assume the Presidency of IFAC for a two-year term.

The Deputy President works with the President and Chief Executive Officer in implementing IFAC’s strategic plan, and assumes significant representational duties. The office of Deputy President also includes membership on the Nominating Committee and serving as the chair of the Board’s Planning and Finance Committee.

### General Qualifications for Nominees

A nominee for Deputy President must be either a current or incoming member of the IFAC Board. The candidate should be a very senior and highly respected member of the profession who is well supported by the nominating and/or employing organization in terms of time commitment and other professional resources.

The Deputy President is expected to demonstrate commitment to the mission and strategy of IFAC, and to support the collective decisions of the Board. As with each Board member, the Deputy President is expected to demonstrate the ability to make astute business decisions that are in the best interests of the public and the wider global profession.

The Deputy President should be aware of the social and economic environment in which the global profession, IFAC, and its member organizations operate.

The Deputy President should also have exceptional leadership skills.

#### Critical skills include:

- Exceptional leadership skills
- Considerable knowledge of IFAC, its mission, and its service areas
- A dedication to the public interest that is genuine, time-tested, and global in nature
- High-level management experience
- Experience chairing meetings and discussions (especially among volunteer organizations such as professional bodies)
- Strong public speaking and communications skills for both technical and non-technical audiences
- Ability to work effectively among numerous cultures and professional specialties within the accounting profession
- Experience with developing or implementing public policy

## **Time Requirements**

The estimated time commitment for the Deputy Presidency is 40% of a full-time position (approximately 700 hours per year). This workload gradually increases during the Deputy Presidency and should be expected to reach 60-80% of a full-time position on assuming the Presidency.

This commitment includes attending all meetings of the Council, IFAC Board, Nominating Committee, Planning and Finance Committee, and IFAC Regulatory Liaison Group. The Deputy President also attends some Public Interest Oversight Board meetings and various meetings with members of the regulatory community. This time commitment incorporates time for travel and preparation.

## **Financial Requirements**

Costs for attendance at all meetings are borne by the nominating and/or employing organization. If the Deputy President wishes to bring a technical advisor to IFAC Board meetings, this cost is also borne by the nominating and/or employing organization.

### **The Deputy President must attend:**

- Four Board meetings and one Council meeting per year
- Meetings of the Nominating Committee
- Meetings of the Planning and Finance Committee
- Meetings of the IFAC Regulatory Liaison Group
- Some meetings of the Public Interest Oversight Board
- Meetings with members of the regulatory community
- Outreach activities with member bodies and regional organizations
- Meetings with IFAC staff

## IFAC Board

### Overview

<b>Board Size:</b>	22 Member Body Members
<b>Vacancies in 2011:</b>	4 Members from Dues Category A 1 Member from Dues Category B 2 Members from Dues Category C
<b>Election/Approval Required:</b>	IFAC Council

### Mission

The IFAC Board is responsible for taking all practical steps to achieve the mission of the organization, by overseeing its governance, membership, resource allocation, and appointments to all IFAC boards and committees. The Board also oversees the work of these boards and committees, but does not influence the work programs of the independent standard-setting boards. The Board recommends to the Council the strategic course of IFAC with respect to policy making, major initiatives, and fostering relations with international organizations and governments. The Board has general authorities and responsibilities, and specific responsibilities in relation to the IFAC Council, the Forum of Firms, and the Public Interest Oversight Board (PIOB).

#### Learn More about the IFAC Board

The [governance section of the IFAC website](#) contains many resources related to the Board's roles and responsibilities, such as:

- Constitution
- Bylaws
- Information on the Board's subcommittees
- IFAC Annual Report
- [IFAC's Strategic Plan for 2009- 2012](#)

### Membership

The allocation of seats on the Board reflects the level of financial contribution by the member bodies.<sup>3</sup> There are three categories (A, B, and C) of contribution that correspond to a certain number of seats. The categories are divided as follows: (a) the top 12 contributing member bodies occupy 9 seats; (b) the 13-24 contributing member body category occupies 6 seats; and c) the member bodies that are not ranked in the top 24 occupy 6 seats. Furthermore, not more than two Board members (excluding the President)<sup>4</sup> can be nominated by member bodies headquartered in the same country.

<sup>3</sup> Section 5.2 of the IFAC Constitution.

<sup>4</sup> Section 8.1 of the IFAC Bylaws.

## General Qualifications for Nominees

### Professional Experience

The Nominating Committee welcomes nominations from all sectors of the profession, but particularly from practitioners in small and medium-sized practices (SMPs), professional accountants in business (PAIBs), and those in government or academia.

Nominees should be at a very senior level in their organization, and highly respected both inside and outside the profession. Nominees should also be very familiar with IFAC. Written and oral proficiency in English is essential.

*How can your candidate(s) strengthen the professional diversity of the IFAC Board in 2011? The following types of professionals will continue their service on the Board in 2011:*

#### **Practitioners**

Practitioner – Large National Firm	5
Practitioner – Other International Network	2
Practitioner – SMP	2
<b>Total Practitioners</b>	<b>9</b>

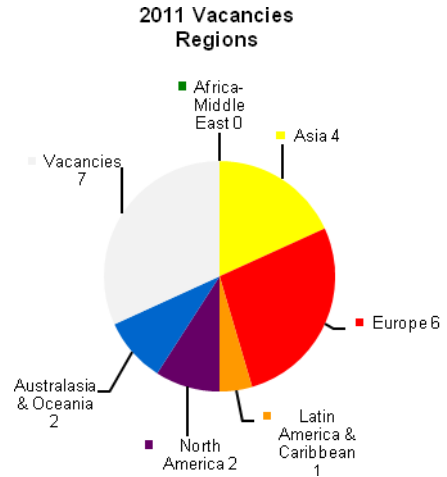
#### **Non-Practitioners**

Academic	1
Member Body Staff	2
PAIB – Large Entity	3
<b>Total Non-Practitioners</b>	<b>6</b>

**Geographic Balance**

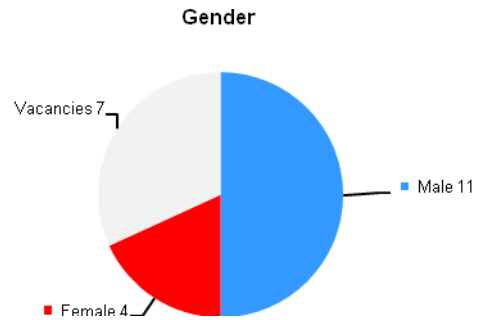
IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America. To view a complete overview of IFAC’s Regional Classification System, please see Appendix D.

Although each candidate is ultimately selected on the basis of professional experience, the Nominating Committee is particularly interested in receiving nominations from Africa-Middle East and Latin America-Caribbean.



**Gender Balance**

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will seek to continue to reduce the gender imbalance. Nominations of women to the IFAC Board are therefore encouraged.



**Graphs**

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

The Board meets four times a year and conference calls may be scheduled to consider more pressing issues. Conservatively, this amounts to 150 hours per year, including travel and preparation time. In addition, members often participate on Board subcommittees and working groups, which requires an additional time commitment. Board members may also need time to consult with their member body on agenda matters. Candidates may be asked to verify that their employer fully supports their Board membership and will ensure that time is made available to adequately fulfill these requirements.

#### Summary of Time Commitment

- Attendance required at four meetings per year
- Subcommittees and working groups may require additional time between meetings
- Estimated time commitment is a minimum of 150 hours per year

### Performance

IFAC Board members are evaluated each year under the *IFAC Board and Committee Member Performance program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal Board meetings, such as in subcommittees and working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment and for leadership opportunities.

### Financial Requirements

The nominating organization is responsible for the costs of attending IFAC Board meetings for both the member and the technical advisor, if the member body wishes to appoint one.

**Rotation Schedule IFAC Board**

IFAC Board								Term Ending		
MB Member	Gender	Occupation	Nominated by	Dues Rank	Country	Region	Service (Leadership) Since	2010	2011	2012
Bunting (President)	M	P-Other Int. Network			USA	NA	2006 (2009)	X (X)		
Tidström (Deputy President)	M	P-Big 4	NRF	B	Sweden	EU	2004 (2009)	(X)		X
Morton	F	PAIB-Large Entity	ICAA/CPA AU	A	Australia	AU	2006		X	
Vaini	M	Other	CFC	B	Brazil	LA	2008	X		
Dancey	M	MB Staff	CICA	A	Canada	NA	2007			X
Vieweg	M	Academic	CMA/CGA CA	A	Canada	NA	2009		X	
Yang	M	MB Staff	CICPA	C	China	AS	2010			X
Potdevin	M	P-Other Int. Network	CNCC/CSOEC	B	France	EU	2010			X
Pfizer	M	P-Big 4	IDW/WPK	A	Germany	EU	2007			X
Jain	M	P-SMP	ICAI	B	India	AS	2009		X	
McGrory-Farrell	F	P-SMP	ICPAI	C	Ireland	EU	2006		X	
D'Imperio	M	P-SMP	CNDCEC	A	Italy	EU	2005	X		
Ikegami	M	P-Big 4	JICPA	A	Japan	AS	2006		X	
Resa	M	P-Other Int. Network	IMCP	C	Mexico	LA	2007			X
Doerga	F	PAIB-Large Entity	Royal NIVRA	B	Netherlands	EU	2007			X
Allen	M	P-Big 4	NZICA	B	New Zealand	AU	2007		X	
Shah	M	P-Big 4	ICAP	C	Pakistan	AS	2009		X	
Bouraoui	M	P-Other Int. Network	OECT	C	Tunisia	A-ME	2008	X		
Katto	M	Fin. Serv. Regulator	ACCA/ICPAU	C	Uganda	A-ME	2008	X		
Hodgkinson	M	MB Staff	CCAB (ICAEW)	A	UK	EU	2008	X		
Rejman	F	PAIB-Large Entity	ACCA	A	UK	EU	2010			X
Kirtley	F	Consultant	AICPA	A	USA	NA	2008	X		
<b>TOTAL</b>								<b>7</b>	<b>7</b>	<b>8</b>

## International Auditing and Assurance Standards Board

### Overview

<b>Board Size:</b>	18 Members (10 Member Body Members, 3 Public Members, and 5 Forum of Firms Members)
<b>Vacancies in 2011:</b>	3 Member Body Members (1 practitioners and 2 non-practitioner) 0 Public Members 2 Forum of Firms Members
<b>Approval Required:</b>	IFAC Board and Public Interest Oversight Board (PIOB)

### Mission

The objective of the International Auditing and Assurance Standards Board (IAASB) is to serve the public interest by setting, independently and under its own authority, high-quality standards on quality control and on auditing, review, and other assurance and related services. It is also dedicated to facilitating the convergence of national and international standards, thereby enhancing the quality and uniformity of practice throughout the world and strengthening public confidence in financial reporting.

Over 125 countries are using or are in the process of adopting or incorporating International Standards on Auditing (ISAs) issued by the IAASB into their national auditing standards, or using them as a basis for preparing national auditing standards. ISAs are intended for use in all audits, including publicly traded companies, private business of all sizes, and government entities at all levels.

### Learn More about the IAASB:

The following information can be accessed on the IAASB [website](#):

- Terms of Reference
- Due Process
- Projects
- Exposure Drafts
- Meeting Materials
- Meeting Minutes / Audio Recordings
- Annual Report
- [Strategy and Work Plan for 2009-2011](#)

## **The IAASB's Work Plan for 2011**

During 2011, the IAASB's efforts will be balanced across initiatives directed at (a) further developing the ISAs and related implementation guidance, (b) developing new assurance standards in emerging fields and revising existing assurance, review, and related services standards, and (c) considering matters of broad relevance to practitioners and users of their reports.

The IAASB will (a) continue to consider the form and content of the auditor's report, (b) revise the ISAs on, for example, the auditor's responsibilities relating to other information in documents containing audited financial statements, and using the work of internal audit, and (c) consider the development of new ISAs and related implementation guidance. The IAASB will develop new assurance standards addressing sustainability reporting and reports on greenhouse gas statements, revise the general assurance standard (i.e., ISAE 3000) and the assurance standard on reporting on prospective financial information, and explore guidance on topics such as XBRL. The IAASB will also continue the revisions of the standards on review and compilation engagements. In addition, the IAASB will explore topics such as audit quality, conceptual aspects of assurance standards, and communication of the meaning of an audit and other assurance and related services. It will also develop processes for evaluating the effectiveness of the implementation of the standards and for assessing the impact of new and revised standards.

The IAASB will continue to liaise with key regulatory and other organizations, which involves meetings, presentations, and participation in forums and workshops.

The IAASB follows a rigorous due process for standard setting, the application of which is subject to the oversight of the PIOB.

## General Qualifications for Nominees

### Professional Experience

Nominees will ideally possess significant experience with audit issues relevant to one or more of the public company, private company, or governmental sectors. Nominees with specific technical skills relevant to the IAASB’s 2011 agenda will be especially welcome. The Nominating Committee will also be interested in nominees from small and medium-sized practices (SMPs), and those with experience in auditing or providing other assurance services to small and medium-sized enterprises. English proficiency (both written and oral) will be essential.

### Parity Between Practitioners and Non-Practitioners

IFAC is committed to maintaining parity between *practitioners* and *non-practitioners* on the IAASB. To maintain parity in 2011, the Nominating Committee will aim to recommend the appointment of three practitioners and two non-practitioners. For a more detailed definition of practitioners and non-practitioners, please see *Appendix B* of this document.

*How can your candidate(s) strengthen the professional diversity of the IAASB in 2011? The following types of professionals will continue their service on the IAASB in 2011:*

#### Practitioners

Practitioner – Big 4	3
Practitioner – Large National Firm	
Practitioner – Other International Network	2
Practitioner – SMP	1
Total Practitioners	6

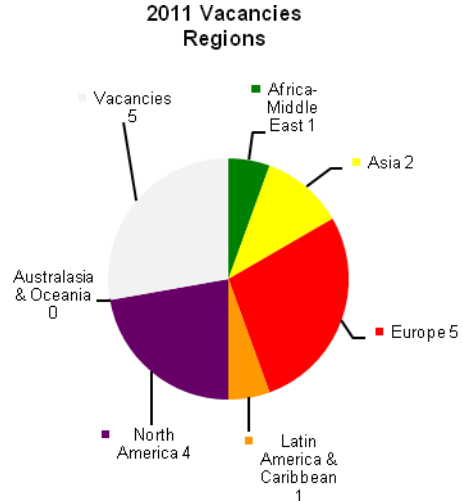
#### Non-Practitioners

Academic	1
Standard Setter	1
Financial Services Regulator	1
Member Body Staff	1
Professional Accountant in Business – Large Entity	1
Public Sector – Auditor	1
Retired – Other	1
Total Non-Practitioners	7

**Geographic Balance**

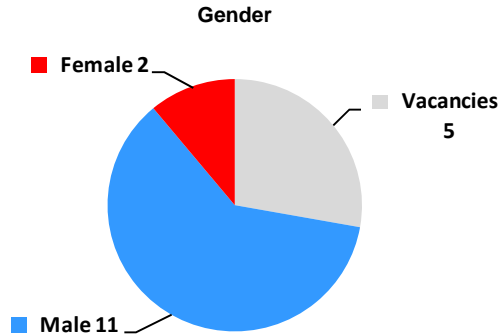
IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America. To view a complete listing of countries in IFAC’s Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of professional experience, the Nominating Committee is particularly interested in receiving nominations from Africa-Middle East, Asia, Australasia-Oceania, and Latin America-Caribbean.



**Gender Balance**

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will seek to continue to reduce the gender imbalance. Thus the committee encourages nominations of women to the IAASB.



**Graphs**

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

IAASB members must attend all four meetings of the full IAASB each year. The time commitment for this will be approximately 20 days of meetings and 10 to 15 days of preparation and travel time. Conservatively, this will amount to a commitment of approximately 375 hours per year.

IAASB members must further commit to work on two or three project task forces. Each task force meets approximately four times per year, depending on the status of the project. These meetings are generally two days in length. Shorter meetings are usually conducted by conference call or video link. Some task force meetings are held in conjunction with a full meeting. The estimated time commitment for task force participation will be approximately 175 hours per year.

A task force chair might be asked to attend meetings of the IAASB Consultative Advisory Group (CAG) to present findings and seek input on projects. The estimated time commitment for this is approximately 50 hours per year.

Members may also have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

The total time a member of the IAASB might be expected to commit annually therefore is approximately 550 hours, or 600 hours if IAASB CAG attendance as a task force chair is requested.

Candidates may be asked to verify that their employer fully supports their IAASB membership and will ensure that time is made available to adequately fulfill these requirements.

### Performance

IAASB members are evaluated each year under the *IFAC Board and Committee Member Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal meetings, such as in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment and for leadership opportunities.

### Summary of Time Commitment

- Must attend four meetings of the full IAASB each year
- Must make a further commitment on two or three task forces, each meeting about four times per year
- Some members might be asked to attend meetings of the IAASB CAG
- Total time commitment is approximately 550-600 hours per year

## **Financial Requirements**

### *Member Body Members and Forum of Firms Members*

Costs of attending IAASB meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member's nominating organization.

### *Public Members*

If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the technical advisor. **For a more detailed description of a public member, please see *Appendix C*.**

## Rotation Schedule IAASB

IAASB							Term Ending		
MB Member	Gender	Occupation	Nominated by	Country	Region	Service (Leadership) Since	2010	2011	2012
Schilder (Chair)	M	Standard Setter	Royal NIVRA	Netherlands	EU	2009 (2009)		X (X)	
Coscodai	M	P-Big 4	CFC/IBRACON	Brazil	LA	2010			X
Cowperthwaite	M	P-SMP	CICA	Canada	NA	2006		X	
Tang	M	MB Staff	CICPA	China	AS	2008	X		
Gélard	M	MB Staff	CNCC/CSOEC	France	EU	2009		X	
Ferlings	M	P-Big 4	IDW/WPK	Germany	EU	2008	X		
Kassam	M	P-Other Int. Network	ICPAK	Kenya	A-ME	2009		X	
Yusuf	M	Retired-Other	ICAP	Pakistan	AS	2007			X
Grant	M	Standard Setter	ICAEW	UK	EU	2008	X		
Kinney	M	Academic	AICPA	USA	NA	2007			X
<b>Public Member</b>									
Sekiguchi	M	Fin. Serv. Reg.	JICPA	Japan	AS	2009		X	
Jönsson	M	Public Sector - Auditor	INTOSAI	Sweden	EU	2010			X
Swanney	M	PAIB-Large Entity	ICAS	UK	EU	2006		X	
<b>FoF Member</b>									
McCabe	F	P-Big 4	Deloitte	Australia	AU	2008	X		
Hillier (Deputy Chair)	F	P-Big 4	PwC	UK	EU	2006 (2009)	(X)	X	
Montgomery	M	P-Big 4	E&Y	USA	NA	2009		X	
Crawford	M	P-Big 4	KPMG	USA	NA	2005	X		
Jones	F	P-Other Int. Network	Grant Thornton	USA	NA	2007			X
<b>TOTAL</b>							<b>5</b>	<b>8</b>	<b>5</b>

## International Accounting Education Standards Board

### Overview

<b>Board Size:</b>	18 members (10 Member Body Members, 3 Public Members, and 5 Forum of Firms Members)
<b>Vacancies in 2011:</b>	3 Member Body Members (1 practitioner and 2 non-practitioners) 2 Public Members 2 Forum of Firms Members
<b>Approval Required:</b>	IFAC Board and Public Interest Oversight Board (PIOB)

### Mission

The International Accounting Education Standards Board (IAESB) develops and issues, in the public interest and under its own authority, standards, practice statements and information papers on pre-qualification education and training of accountants, and on continuing professional development for members of the accounting profession. In addition, the IAESB contributes to the advancement of accounting education programs worldwide, particularly where this will assist economic development.

The IAESB issues International Education Standards (IESs), which define education standards for professional accountants, and International Education Practice Statements (IEPSs), which assist in the implementation of good practice in the education and the development of professional accountants by providing advice or guidance on how to achieve good practice.

### Learn More about the IAESB:

The following information can be accessed at the IAESB [website](#):

- Terms of Reference
- Due Process
- Projects
- Exposure Drafts
- Meeting Materials
- Meeting Minutes
- [Proposed IAESB 2010-2012 Strategy and Work Plan](#)

### The IAESB's Work Plan for 2011

In 2011, the IAESB will continue its work to revise the *International Education Standards* (IESs) and to identify areas for additional guidance. It will also be developing guidance for member bodies to support the existing IESs on Professional Skills (IES 3) and Competence for Audit Professionals (IES 8). It will engage in promotional activities that will include meetings, presentations, and participation in regional forums and workshops.

The IAESB follows a rigorous due process for standard setting, the application of which is subject to the oversight of the PIOB.

## General Qualifications for Nominees

### Professional Experience

The Nominating Committee is interested in receiving nominations from both practitioners and non-practitioners (including members in academia and professional accountants in business (PAIBs)). This includes (a) nominees from small and medium-practices (SMPs) and industry, and (b) other nominees who have member body experience. Nominees with specific technical skills in auditing, benchmarking methodologies, or educational assessment or measurement tools will be especially welcome. English proficiency (both written and oral) will be essential.

### Parity Between Practitioners and Non-Practitioners

IFAC is committed to maintaining parity between *practitioners* and *non-practitioners* on the IAESB in 2011.

To maintain parity on the IAESB in 2011, the Nominating Committee will aim to recommend the appointment of three practitioners and four non-practitioners. For a more detailed definition of practitioners and non-practitioners please see *Appendix B*.

*How can your candidate(s) strengthen the professional diversity of the IAESB in 2011? The following types of professionals will continue their service on the IAESB in 2011:*

#### **Practitioners**

Practitioner – Big 4	4
Practitioner – Other International Network	1
Practitioner – SMP	1
<b>Total Practitioners</b>	<b>6</b>

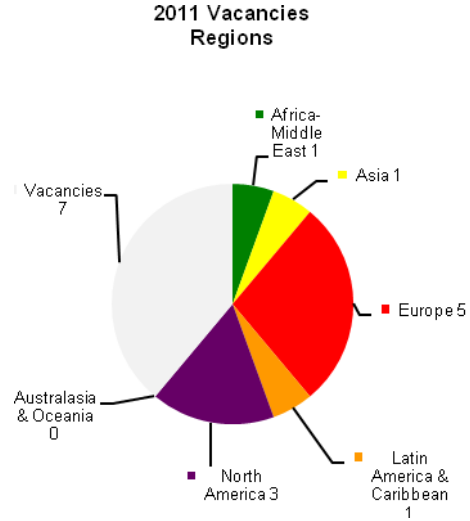
#### **Non-Practitioners**

Academic	3
Member Body Staff	1
Professional Accountant in Business – Small and Medium-Sized Enterprise	1
<b>Total Non-Practitioners</b>	<b>5</b>

### Geographic Balance

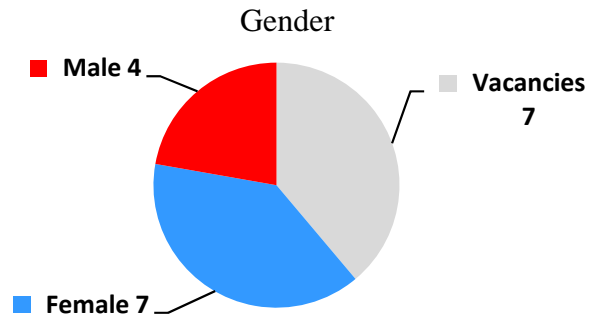
IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America. To view a complete listing of countries in IFAC’s Regional Classification System, please see Appendix D.

Although each candidate will ultimately be selected on the basis of professional experience, the Nominating Committee is particularly interested in receiving nominations from Australasia-Oceania, Africa-Middle East, Asia, and Latin America-Caribbean.



### Gender Balance

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will seek to retain gender balance on the IAESB.



### Graphs

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

IAESB members must attend the three or four meetings of the full IAESB each year. The time commitment will be up to twelve days of meetings, with an additional eight to ten days of preparation and travel time. Conservatively, this will amount to 175 hours per year.

A commitment to work on a project team will likely be required. Project teams generally conduct their work by email and conference call, and may meet at the same time as the full IAESB meets. The time commitment involved in project work is estimated at an additional 25 hours per year.

Some members may be asked to attend IAESB Consultative Advisory Group (CAG) meetings to present findings or to seek input on projects. The estimated time commitment for this is 20 hours per year.

Members may have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

The total time a member of the IAESB might be expected to commit annually is therefore approximately 200 to 220 hours.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

### Summary of Time Commitment

- Must attend three or four meetings of the full IAESB each year
- Must make a further commitment to work on a project team for 25 additional hours per year
- Some members might be asked to attend meetings of the IAESB CAG
- Total time commitment is 200-220 hours per year

### Performance

IAESB members are evaluated each year under the *IFAC Board and Committee Member Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in project teams, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment and for leadership opportunities.

### Financial Requirements

#### *Member Body Members and Forum of Firms Members*

Costs of attending full IAESB meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member's nominating organization.

#### *Public Members*

If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the technical advisor. **For a more detailed description of a public member, please see Appendix C.**

**Rotation Schedule IAESB**

IAESB							Term Ending		
MB Member	Gender	Occupation	Nominated by	Country	Service (Leadership) Since	Region	2010	2011	2012
Allison (Chair)	M	MB Staff	CCAB (ICAS)	UK	2009 (2009)	EU		X (X)	
Langfield-Smith	F	Academic	ICAA/CPA AU	Australia	2008	AU	X		
Bouchard	F	P-Other Int. Network	CICA	Canada	2006	NA		X	
Ingolfsdottir	F	P-Big 4	NRF	Iceland	2007	EU			X
Meljem	F	Academic	IMCP	Mexico	2007	LA			X
Raslan	F	PAIB-SME	ACCA	Saudi Arabia	2009	A-ME		X	
Kharwa	M	Academic	SAIPA	South Africa	2008	A-ME	X		
Vilaboia	F	P-SMP	ICJCE	Spain	2008	EU	X		
Spofforth	M	P-SMP	CCAB	UK	2006	EU		X	
Pincus (Deputy Chair)	F	Academic	AICPA	USA	2006 (2010)	NA	(X)		X
<b>Public Member</b>									
Hiramatsu	M	Academic	JICPA	Japan	2010	AS			X
Asmelash	M	Int. Agency	UNCTAD	Switzerland	2005	EU	X		
Wolf	F	Academic	AAT	UK	2008	EU	X		
<b>FoF Member</b>									
Canetti	M	P-Other Int. Network	BDO Int.	Argentina	2008	LA	X		
Krogh	M	P- Big 4	PwC	Denmark	2008	EU	X		
Belorgey	M	P-Big 4	E&Y	France	2007	EU			X
Kilbride	F	P-Big 4	Deloitte	UK	2007	EU			X
Walsh	F	P-Big 4	KPMG	USA	2009	NA		X	
<b>TOTAL</b>							<b>7</b>	<b>5</b>	<b>6</b>

## International Ethics Standards Board for Accountants

### Overview

<b>Board Size:</b>	18 members (10 Member Body Members, 3 Public Members, and 5 Forum of Firms Members)
<b>Vacancies in 2011:</b>	4 Member Body Members (3 practitioners and 1 non-practitioner) 1 Public Member 1 Forum of Firms Member
<b>Approval Required:</b>	IFAC Board and Public Interest Oversight Board (PIOB)

### Mission

The International Ethics Standards Board for Accountants (IESBA) develops and issues in the public interest high-quality ethical standards and other pronouncements for professional accountants around the world. The *Code of Ethics for Professional Accountants* (the Code) and interpretations apply to all professional accountants, whether in public practice, in business, education, or in the public sector. The Code serves as the foundation for codes of ethics developed and enforced by member bodies. No member body of IFAC or firm issuing reports in accordance with International Standards on Auditing is allowed to apply less stringent standards than those stated in the Code. The IESBA also publishes other pronouncements on ethics-related matters, thereby advancing public understanding of the ethical requirements of professional accountants.

### Learn More about the IESBA

The following information can be accessed on the IESBA [website](#):

- Terms of Reference
- Due Process
- Projects
- Exposure Drafts
- Meeting Materials
- Meeting Minutes
- [Strategic and Operational Plan for 2008-2009](#)

## **The IESBA's Work Plan for 2011**

In 2011, the IESBA members will address projects on (a) conflicts of interest, and (b) ethical guidance for professional accountants when responding to suspected fraud or illegal acts. Adoption and implementation of the Code is an important strategic initiative of IESBA and, in 2011, the IESBA will continue to provide support for member body adoption and implementation of the Code.

In 2011, the IESBA's convergence initiatives will involve continuing dialogue with regulators and national standard setters regarding the Code's independence standards for assurance engagements.

The IESBA follows a rigorous due process for standard setting, the application of which is subject to the oversight of the PIOB.

## General Qualifications for Nominees

### Professional Experience

The Nominating Committee will be interested in receiving nominations from both practitioners and non-practitioners (including individuals who are preparers or users of financial statements, members of the investment community, and individuals in academia). Nominees (a) with experience in governmental and internal auditing, and (b) with experience in solving ethical dilemmas within an accounting or business context will also be welcome. English proficiency (both written and oral) will be essential.

### Parity Between Practitioners and Non-Practitioners

IFAC is committed to maintaining parity between *practitioners* and *non-practitioners* on the IESBA in 2011.

To maintain parity on the IESBA in 2011, the Nominating Committee will aim to recommend the appointment of four practitioners and two non-practitioners. For a more detailed definition of practitioners and non-practitioners please see *Appendix B*.

*How can your candidate(s) strengthen the professional diversity of the IESBA in 2011? The following types of professionals will continue their service on the IESBA in 2011:*

#### Practitioners

Practitioner – Big 4	4
Practitioner – Other International Network	1
<b>Total Practitioners</b>	<b>5</b>

#### Non-Practitioners

Academic	1
Standard Setter	1
Member Body Staff	1
Other	2
Public Sector – Auditor	1
Retired – Professional Accountant in Business – Large Entity	1
<b>Total Non-Practitioners</b>	<b>7</b>

**Geographic Balance**

IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America. To view a complete listing of countries in IFAC’s Regional Classification System, please see *Appendix D*.

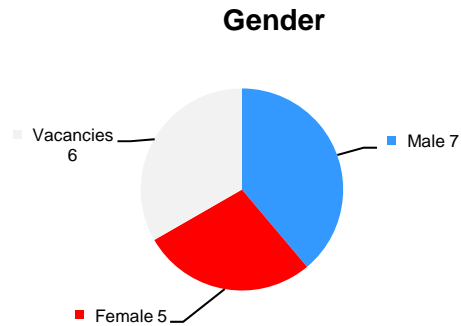
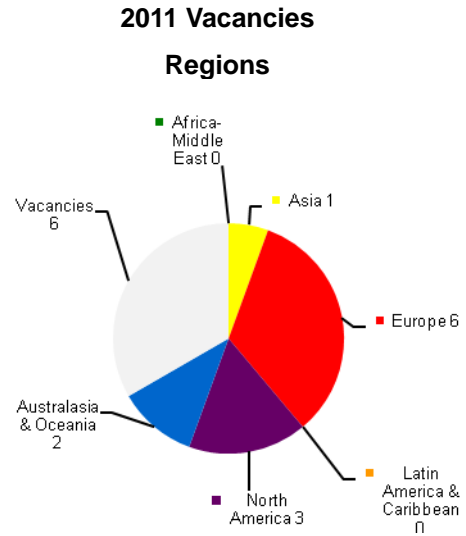
Although each candidate will ultimately be selected on the basis of professional experience, the Nominating Committee is particularly interested in receiving nominations from Africa-Middle East, Asia, and Latin America-Caribbean.

**Gender Balance:**

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will seek to continue to reduce the gender imbalance. Thus the committee encourages nominations of women to the IESBA.

**Graphs**

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.



## Requirements of Membership

### Time Requirements

IESBA members shall attend three or four meetings per year. The time commitment for this will be up to twelve days of meetings and eight to ten days of preparation and travel time. Conservatively, this will amount to 175 hours per year.

IESBA members may be asked to work on a task force. The task force will meet two to five times per year, depending upon the status of the project. These meetings will generally be two days in length. The estimated time for task force participation is 80 to 100 hours per year.

A member acting as a task force chair might be asked to attend meetings of the IESBA's Consultative Advisory Group (CAG) to present findings and seek input on various projects from IESBA CAG members. The estimated time for this activity is 20 hours per year.

Members may have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

The total time a member of the IESBA might be expected to commit annually therefore is approximately 275 hours.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

### Performance

IESBA members are evaluated each year under the *IFAC Board and Committee Member Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment and for leadership opportunities.

### Summary of Time Commitment

- Must attend three or four meetings of the full IESBA each year
- Must make a further commitment on a task force, each meeting two to five times per year
- Some members might be asked to attend meetings of the IESBA CAG
- Total time commitment is approximately 275 hours per year

## Financial Requirements

### *Member Body Members and Forum of Firms Members*

Costs of attending IESBA meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs also are borne by the member's nominating organization.

### *Public Members*

If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the technical advisor. **For a more detailed description of a public member, please see *Appendix C*.**

## Rotation Schedule IESBA

IESBA						Term Ending			
MB Member	Gender	Occupation	Nominated by	Country	Service (Leadership) Since	Region	2010	2011	2012
Dakdduk (Chair)	M	P-Big 4	AICPA	USA	2005 (2010)	NA	X		(X)
McCleary	F	Other	ICAA/CPA AU	Australia	2008	AU	X		
Van Bellinghen	F	MB Staff	IRE	Belgium	2009	EU		X	
Rutherford	M	Other	CICA	Canada	2006	NA		X	
Sapet	F	P-Other Int. Network	CNCC/CSOEC	France	2008	EU	X		
Niehues (Deputy Chair)	M	P-Big 4	IDW/WPK	Germany	2006 (2010)	EU	(X)	X	
Sekine	F	P-Big 4	JICPA	Japan	2008	AS	X		
Barakzai	F	Other	CCAB	UK	2009	EU		X	
Walsh	M	Retired- PAIB Large Entity	CIMA	UK	2010	EU			X
Gardner	F	Public Sector - Auditor	CIPFA	UK	2010	EU			X
<b>Public Member</b>									
Spargo	F	Standard Setter	APESB	Australia	2010	AU			X
Gaa	M	Academic	CGA Canada	Canada	2010	NA			X
Röhricht	M	Other	Fed. Court of Justice	Germany	2005	EU	X		
<b>FoF Member</b>									
Orbea	F	P- Big 4	Deloitte	Australia	2010	AU			X
Franchini	M	P-Big 4	E&Y	Italy	2008	EU	X		
Kwok	M	P-Big 4	PwC	Singapore	2010	AS			X
Hughes	M	P-Big 4	KPMG	UK	2010	EU			X
Thomson	M	P-Other Int. Network	Grant Thornton	Canada	2010	NA			X
<b>TOTAL</b>							<b>6</b>	<b>4</b>	<b>8</b>

## International Public Sector Accounting Standards Board

### Overview

<b>Board Size:</b>	18 members (15 Member Body Members and 3 Public Members)
<b>Vacancies in 2011:</b>	2 Member Body Members 1 Public Member
<b>Approval Required:</b>	IFAC Board

### Mission

The mission of the International Public Sector Accounting Standards Board (IPSASB) is to serve the public interest by developing high-quality accounting standards for use by public sector entities around the world in the preparation of general purpose financial statements. This will enhance the quality and transparency of public sector financial reporting by providing better information for public sector financial management and improved accountability and decision making.

In pursuit of this objective, the IPSASB supports (a) the convergence of international and national public sector accounting standards, and (b) the convergence of accounting and statistical bases of financial reporting where appropriate. To achieve its objectives, the IPSASB:

- issues International Public Sector Accounting Standards (IPSASs);
- promotes their acceptance and the international convergence to these standards; and
- publishes other documents that provide guidance on issues and experiences in financial reporting in the public sector.

The IPSASB issues IPSASs dealing with financial reporting under both the accrual and cash bases of accounting. The accrual basis IPSASs are based on the International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB) where the requirements of those standards apply to the public sector. The IPSASs also deal with public sector-specific financial reporting issues that are not dealt with in IFRSs.

### Learn More about the IPSASB

The following information can be accessed at the IPSASB [website](#):

- Terms of Reference
- Due Process
- Projects
- Exposure Drafts
- Meeting Materials
- [Strategic and Operational Plan for IPSASB for 2007-2009](#)

## The IPSASB’s Work Plan for 2011

The IPSASB’s work plan for 2011 will be based on the following strategic themes:

- Development of a conceptual framework for the public sector
- Development of accounting standards and guidance that are critical to the public sector
- Communication and promotion of adoption and implementation

The development of a conceptual framework will be the most important project for the IPSASB over the next three years. The IPSASB expects to make significant progress on the framework in 2011. A key consultation paper on this subject was issued in mid-2008. Further papers are expected to be issued in 2010, allowing constituents’ views to be gathered and considered in 2011. From 2010 to 2012 the IPSASB expects to undertake a number of public sector critical projects related to accounting and reporting standards and guidelines. This includes continuing to maintain convergence of IPSASs with IFRSs. As adoption and implementation of the IPSASs expands the demands and expectations on the IPSASB increase. Therefore, it is critical that the IPSASB continues to develop robust standards that meet the needs of public sector organizations around the world.

## General Qualifications for Nominees

### Professional Experience

The Nominating Committee will be particularly interested in receiving nominations from those with experience in public sector institutions, such as ministries of finance, national audit offices, or similar governmental institutions, as well as from academics that specialize in this area. With promotion and communication as a key strategic focus, nominees should be willing to make several presentations in their own localities every year. IPSASB members are expected to be strong advocates of the IPSASs. English proficiency (both written and oral) will be essential.

*How can your candidate(s) strengthen the professional diversity of the IPSASB in 2011? The following types of professionals will continue their service on the IPSASB in 2011:*

#### Practitioners

Practitioner - Big 4	3
Total Practitioners	3

#### Non-Practitioners

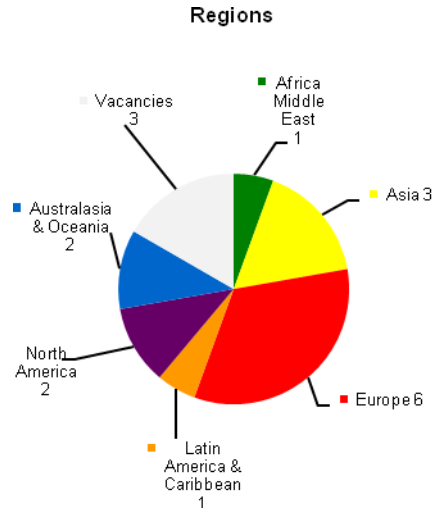
Academic	2
Consultant	1
Standard Setter	2
Government	4
Member Body Staff	1
Public Sector – Auditor	2
Total Non-Practitioners	12

**Geographic Balance**

IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America. To view a complete listing of countries in IFAC’s Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of professional experience, the Nominating Committee is particularly interested in receiving nominations from Latin America-Caribbean, and Africa-Middle East.

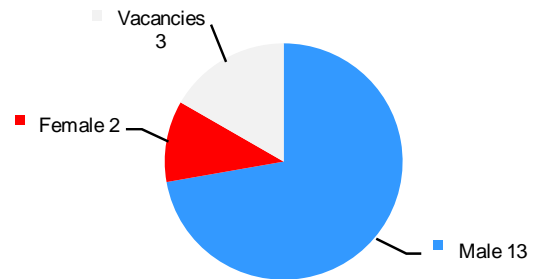
**2011 Vacancies Regions**



**Gender Balance:**

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will seek to continue to reduce the gender imbalance. Thus we encourage nominations of women to the IPSASB.

**Gender**



**Graphs**

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

Currently the IPSASB meets three times per year with each meeting lasting four days. The IPSASB is discussing increasing the number of meetings to four times per year starting in 2011 and while this is undecided nominees should be prepared to plan for that possibility. As noted, the demands on the IPSASB are increasing, and this means that enhanced workload and output should be expected.

The IPSASB has a number of subcommittees and task forces on which members may be asked to serve. Many of these communicate electronically to provide input to the IPSASB on various projects.

Conservatively, membership on the IPSASB will require approximately 450 hours per year, including preparation and travel time.

Members may have to spend additional time consulting with their nominating organizations to discuss agenda matters and seek input.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

### Summary of Time Commitment

- Must attend three meetings of the full IPSASB each year
- Some members might be asked to participate in subcommittees and task forces
- Total time commitment is approximately 450 hours per year

### Performance

IPSASB members are evaluated each year under the *IFAC Board and Committee Member Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in subcommittees and task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment and for leadership opportunities.

### Financial Requirements

#### *Member Body Members*

Costs of attending IPSASB meetings are borne by the member's nominating body. If a member wishes to bring a technical advisor to any meeting, these costs also are borne by the member's nominating body.

#### *Public Members*

If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the technical advisor. **For a more detailed description of a public member, please see *Appendix C*.**

**Rotation Schedule IPSASB**

<b>IPSASB</b>							<b>Term Ending</b>		
<b>MB Member</b>	<b>Gender</b>	<b>Occupation</b>	<b>Nominated by</b>	<b>Country</b>	<b>Region</b>	<b>Service (Leadership) Since</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Youngberry	M	Government	ICAA/CPA AU	Australia	AU	2010			X
Salole	M	Standard Setter	CICA	Canada	NA	2009		X	
Lou	M	Government	CICPA	China	AS	2007			X
Cordier	F	Public Sector - Auditor	CNCC/CSOEC	France	EU	2007			X
Müller-Marqués Berger	M	P-Big 4	IDW/WPK	Germany	EU	2009		X	
Prasad	F	Public Sector - Auditor	ICAI	India	AS	2009		X	
Izkovich	M	Government	ICPAI	Israel	A-ME	2008		X	
Sekikawa	M	P-Big 4	JICPA	Japan	AS	2006		X	
Owuor	F	Other	ICPAK	Kenya	A-ME	2008	X		
Van Schaik	M	P-Big 4	Royal NIVRA	Netherlands	EU	2006		X	
Warren	M	Government	NZICA	New Zealand	AU	2009		X	
Swart (Deputy Chair)	F	Standard Setter	SAICA	South Africa	A-ME	2005 (2010)	X (X)		
Carruthers	M	MB Staff	CCAB(CIPFA)	UK	EU	2010			X
Bean	M	Standard Setter	AICPA	USA	NA	2007			X
Umansky	M	Consultant	CCEA	Uruguay	LA	2010			X
<b>Public Member</b>									
Bergmann (Chair)	M	Academic	FFA/FDF/CSMF	Switzerland	EU	2006 (2010)		X	(X)
D'Amore	M	Academic	CNDCEC	Italy	EU	2010			X
Fraser	F	PS-Auditor	INTOSAI	Canada	NA	2008	X		
<b>TOTAL</b>							<b>3</b>	<b>8</b>	<b>7</b>

## Compliance Advisory Panel

### Overview

<b>Panel Size:</b>	6 Member Body Members
<b>Vacancies in 2011:</b>	1 Member Body Member
<b>Approval Required:</b>	IFAC Board and Public Interest Oversight Board (PIOB)

### Mission

The Compliance Advisory Panel (CAP) oversees the implementation and operation of the IFAC *Member Body Compliance Program* (the Compliance Program). The IFAC Board created this program to support the adoption of high-quality auditing, accounting, ethical, educational, and related quality assurance and investigation and disciplinary standards.

As part of this program, IFAC (a) collects information from members and associates on their regulatory and standard-setting framework and on their compliance with the *Statements of Membership Obligations* (SMOs), and (b) works with them in the development of action plans for further development.

The CAP oversees the work of the IFAC Compliance staff, which includes (a) assessing and making recommendations on the implementation of membership applications, (b) undertaking periodic reviews of membership criteria, (c) reviewing the effectiveness of the SMOs, (d) implementing processes to determine whether member bodies comply with applicable SMOs, and (e) reporting to the IFAC Board and Council on the Compliance Program.

### The CAP's Work Plan for 2011

In 2011, the CAP will continue to focus its work on Part 3 of the Compliance Program, the Action Plan phase, and IFAC membership applications. Part 3 requires IFAC members and associates to develop specific and measurable action plans to further meet the requirements set out in the SMOs. The CAP will also be required to review staff's recommendations on applications for IFAC membership or association. The CAP will also likely continue a project to review and possibly revise the SMOs.

The PIOB oversees the application of the CAP's due process.

### Learn More about the CAP

The following information can be accessed at the CAP [website](#):

- Terms of Reference
- Meeting Materials

The following information can be accessed at the [Compliance Program](#) website:

- Statements of Membership Obligations
- Program Components
- Questionnaire Responses and Instructions

## General Qualifications for Nominees

### Professional Experience

Nominees will ideally possess the following experience:

- Practical experience with the SMOs and the Compliance Program
- Good knowledge of their own member bodies (i.e., operations, quality control, standard setting, etc.) as well as those located in their region
- Experience with international relations, institute building, and assistance to developing nations
- A strong understanding of the effectiveness of legal and regulatory frameworks on the profession will be essential

English proficiency (both written and oral) will be essential.

*How can your candidate(s) strengthen the professional diversity of the CAP in 2010? The following types of professionals will continue their service on the CAP in 2011:*

#### Practitioners

Practitioner - Other International Network	1
Practitioner - Small and Medium Practice	1
<b>Total Practitioners</b>	<b>2</b>

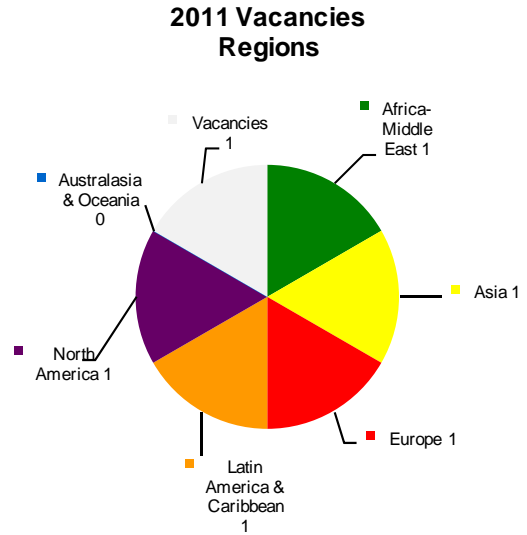
#### Non-Practitioners

Academic	1
Member Body Staff	1
Retired Practitioner - Big 4	1
<b>Total Non- Practitioners</b>	<b>3</b>

### Geographic Balance

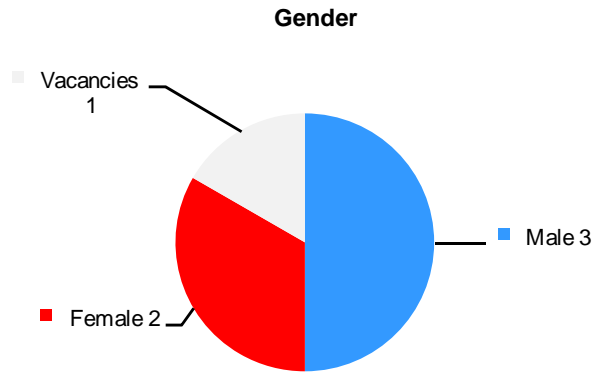
Although each candidate will ultimately be selected on the basis of professional experience, the Nominating Committee seeks to have one representative from each of the six regions of the world on the CAP: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America.

In 2011, we will aim to maintain a regional balance by seeking candidates from Australasia-Oceania. To view a complete listing of countries in IFAC’s Regional Classification System, please see *Appendix D*.



### Gender Balance

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will seek to continue to reduce the gender imbalance. Thus the committee encourages nominations of women to the CAP.



### Graphs

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

Members can expect to commit to attending three to four meetings annually. Conservatively, this will amount to 100 to 150 hours per year, including preparation and travel time.

Members may have to spend additional time consulting with the nominating organization to discuss agenda matters and seek input. CAP members may be periodically requested to represent IFAC at activities closely linked to the Compliance Program.

The total time a member of the CAP might be expected to commit annually therefore is approximately 180 hours.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

### Performance

CAP members are evaluated each year under the *IFAC Board and Committee Member Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal meetings, such as in task forces and working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment and for leadership opportunities.

### Financial Requirements

Costs of attending CAP meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs also are borne by the member's nominating organization.

### Summary of Time Commitment

- Must attend three to four meetings of the CAP each year
- Some members might be asked to represent IFAC at other activities closely related to the Compliance Program
- Total time commitment is approximately 180 hours per year

**Rotation Schedule CAP**

<b>CAP</b>							<b>Term Ending</b>		
<b>MB Member</b>	<b>Gender</b>	<b>Occupation</b>	<b>Nominated by</b>	<b>Country</b>	<b>Region</b>	<b>Service (Leadership) since</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Sanchez y Madrid (Chair)	M	Retired P-Big 4	IMCP	Mexico	LA	2004 (2010)			X (X)
Dickson (Deputy Chair)	M	Other	ICAA/CPA AU	Australia	AU	2008 (2010)	X (X)		
Kigen	F	MB Staff	ICPAK	Kenya	A-ME	2008		X	
Joo	M	Academic	KICPA	Korea	AS	2010		X	
Casò	M	P-SMP	CNDCEC	Italy	EU	2010		X	
Byrne	F	P-Other Int. Network	AICPA	USA	NA	2010			X
<b>TOTAL</b>							<b>1</b>	<b>3</b>	<b>2</b>

## Developing Nations Committee

### Overview

**Committee Size:** 18 Member Body Members

**Vacancies in 2011:** 6 Member Body Members

**(including the Chair)**

**Approval Required:** IFAC Board

### Mission

The objective of the Developing Nations Committee (DNC) is to support the growth of IFAC member bodies and aspiring member bodies in developing nations in two ways: (a) by raising awareness about the needs of the profession, and (b) identifying ways that IFAC and the global profession can assist in meeting these needs. The DNC work program focuses on outreach with professional accountancy organizations, development of tools and guides, and aiding professional accountancy organizations in seeking mentors and development funding.

The interventions required in the development of the worldwide accountancy profession extend to all countries where the profession needs assistance. The constituents may therefore include current IFAC member bodies, non-member organizations (including past IFAC member bodies and potential member bodies), regional organizations and accountancy groupings, and other groups working towards development of the profession, whether in developing nations, economies in transition, or elsewhere.

### Review

The IFAC Board is currently conducting a regular review of the DNC Terms of Reference. The outcome of this review could, in principle, result in a change to the composition of the committee or a change in desired background of potential candidates.

### The DNC's Work Plan for 2011

To carry out its objective, the DNC's 2011 work program will focus primarily on:

- Promoting mentoring, and facilitating mentoring arrangements, to assist aspiring IFAC members and associates

### Learn More about the Developing Nations Committee

The following information can be accessed on the DNC [website](#):

- Terms of Reference
- Activities Overview
- Ongoing Projects
- Meeting Materials
- Publications
- Conferences

The following good practice guidance can be downloaded:

- [Establishing and Developing a Professional Accountancy Body](#)

- Developing guidance papers to assist professional accountancy bodies in carrying out activities normally undertaken by such organizations
- Providing technical input into proposed standards and guidelines issued by IFAC standard-setting boards and committees
- Participating in formal interactions with professional accountancy bodies to provide them with high level advice and guidance as they seek to strengthen their operations and activities

## **General Qualifications for Nominees**

### **Professional Experience**

Nominees should have expertise in and experience with the DNC's activities, and be able to contribute actively to one or more of the DNC's work program areas. Nominees involved with outreach and member body development activities should be able to establish relationships with aspiring IFAC member bodies and other key stakeholders (e.g., development agencies, regional organizations) to address issues faced by the profession. Nominees involved with the development of tools and guidance should have a strong desire to work towards the improvement of standards that are applied by the accountancy profession within developing nations, and have experience in committee due processes. The nominee should have thorough knowledge of his/her own member body as well as of members and potential members in their region. English proficiency (both written and oral) is essential to contribute to committee discussions and to carry out committee work outside committee meetings.

The following general attributes will be highly valued:

- Experience in providing guidance and facilitating assistance to professional accountancy bodies
- Contacts or experience with development banks
- Experience with the development of action plans to improve compliance with the *Statements of Membership Obligation* (SMOs)
- Experience in providing comment, from a developing nations perspective, to international standard-setting bodies (e.g., the International Auditing and Assurance Standards Board and the International Accounting Standards Board)
- Experience in working with donor-funded accounting and audit development projects, either as provider or beneficiary
- Experience as a committee volunteer at an IFAC member level in the areas of education, membership, standard setting, or quality assurance

**Geographic Balance**

IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America. To view a complete listing of countries in IFAC’s Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of professional experience, the Nominating Committee is particularly interested in receiving nominations from Australasia-Oceania and

*How can your candidate(s) strengthen the professional diversity of the DNC in 2011? The following types of professionals will continue their service on the DNC in 2011:*

**Practitioners**

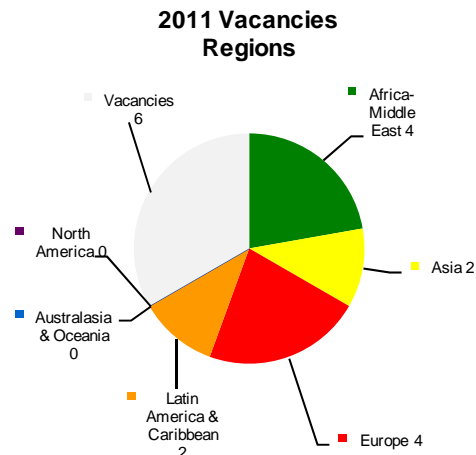
Practitioner – Big 4	1
Practitioner – Large National Firm	1
Practitioner – Other International Network	3
Practitioner – Small and Medium Practice	2
<b>Total Practitioners</b>	<b>7</b>

**Non-Practitioners**

Academic	1
Consultant	2
Standard Setter	1
Member Body Staff	1
<b>Total Non-Practitioners</b>	<b>5</b>

Experience in working with International Financial Reporting Standards or International Standards on Auditing in a developing nation environment in either a practical or teaching context

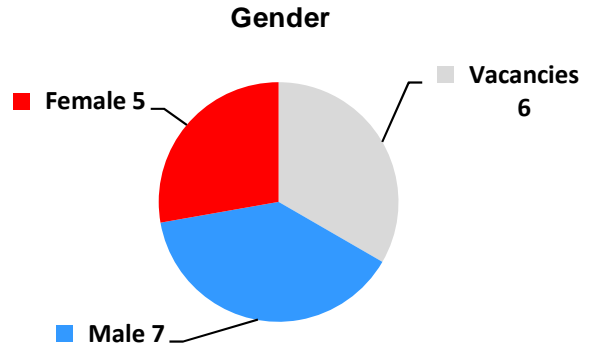
- Strong language skills in addition to those in English



North America.

### Gender Balance

IFAC is committed to improving gender balance on all its boards and committees. For 2011, the Nominating Committee will seek to continue to reduce the gender imbalance. Thus the committee encourages nominations of women to the DNC.



### Graphs

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

There will be at least three meetings per year, each of two days' duration, with consultation or participation between meetings (including travel), particularly regarding projects in progress or exposure drafts issued by accounting and auditing standard setters at an international level.

Conservatively, it is estimated that the DNC's activities will require 150 hours per year for each member, inclusive of meetings, preparation, and travel.

Members will have to spend additional time between meetings (a) for participating in working groups, (b) for outreach/advocacy activities, including specific guidance or assistance to national accountancy bodies (development of action plans, application for IFAC membership, etc.), and (c) on providing input into proposed standards and the development of tools and guides.

Members may also have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

### Summary of Time Commitment

- Must attend all three meetings of the DNC each year
- Additional time may be required for working groups
- Total time commitment is approximately 150 hours per year (excluding additional working group time)

### Performance

DNC members are evaluated each year under the *IFAC Board and Committee Member Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment and for leadership opportunities.

### Financial Requirements

Costs of attending DNC meetings or activities are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting or activity, these costs are also borne by the member's nominating organization.

## **The Chair of the DNC**

### **Introduction**

At the end of 2010, the position of Chair of the DNC is due for rotation. The Chair is appointed by the IFAC Board for a three-year term commencing January 1, 2011. This is a voluntary position for which the annual time commitment is estimated at 200 to 250 hours. IFAC will reimburse travel expenses for approved representational activities necessary for fulfilling the role of DNC Chair.

The IFAC Board is currently conducting a regular review of the DNC Terms of Reference. The outcome of this review could, in principle, result in a change in the composition of the committee or a change in the desired background of potential candidates.

The Chair reports to the IFAC Board and IFAC's Chief Executive Officer. The Chair works closely together with the Director, Quality and Member Relations and the Deputy Director, Member Relations. The Nominating Committee reviews the Chair's performance each year, based on evaluations by the DNC members.

### **The Requirements for the DNC Chair**

The Chair of the DNC acts in three interrelated capacities, as a leader, as a spokesperson/representative, and as a liaison:

#### **Leader**

- Providing leadership in developing and implementing the DNC's strategic objectives
- Facilitating the consultative process that is the cornerstone of the credibility of the DNC's activities
- Willingness to accept the existence of differing viewpoints and to work towards a consensus that may involve compromise
- Maintaining a cooperative culture that recognizes the importance of developing nations' issues that might require leadership thinking on issues that may not necessarily accord with popular views
- Overseeing the efficient use of resources for achieving objectives
- Ensuring the highest quality of output while remaining compliant with due process
- Actively identifying emerging issues that are relevant for the work of the DNC
- Providing technical expertise
- Reviewing the performance of DNC members annually according to the *IFAC Board and Committee Member Performance Program*
- Reporting periodically to the IFAC Chief Executive Officer and the IFAC Board

### **Spokesperson and Representative**

- Acting as the key person in representing the DNC externally
- Encouraging a deeper understanding of the strategies, objectives, and activities of the DNC via different channels, such as the media, in public forums, and with IFAC stakeholders such as national standard setters
- Actively advocating the development and incorporation of international standards into national standards and, thereby, encouraging professional accountants' compliance with these standards

### **Liaison**

- Developing effective relationships both within IFAC and externally with key stakeholders, such as member bodies and associates, regional accountancy organizations, regulators, and international development agencies and banks
- Learning and taking into account the views of key stakeholders in his/her leadership
- Ensuring that the views of the IFAC Board and the DNC are appropriately aligned, represented, and communicated
- Actively participating in meetings with the chairs of other IFAC boards and committees, and the IFAC Officers
- Attending the annual Council Meeting and IFAC Board, and management activities as considered appropriate

### **Personal Qualities**

- Output-oriented
- Diplomatic
- Adherence to the highest ethical standards
- Committed to the public interest
- Highly communicative

## Rotation Schedule DNC

DNC							Term ending		
MB Member	Gender	Occupation	Nominated by	Country	Region	Service (Leadership) Since	2010	2011	2012
Schoole (Chair)	M	P-Big 4	SAICA	South Africa	A-ME	2006 (2006)	X (X)		
Cincotta	M	P-SMP	FACPCE	Argentina	LA	2006		X	
Paredes	F	P-SMP	CAB	Bolivia	LA	2009		X	
Zhang	M	P-Large Nat. Firm	CICPA	China	AS	2010			X
Kralicek	M	Academic	CACR/UACR	Czech Rep.	EU	2008	X		
Jain	M	P-SMP	ICAI	India	AS	2008	X		
Larionov	M	P-Other Int. Network	CARK	Kazakhstan	AS	2008	X		
Koimburi	M	P-Other Int. Network	ICPAK	Kenya	A-ME	2009		X	
Siew	M	P-Large Nat. Firm	MIA	Malaysia	AS	2008	X		
Hurks	M	MB Staff	Royal NIVRA	Netherlands	EU	2006		X	
Zaidi	M	P-Big 4	ICMAP/ICAP	Pakistan	AS	2007			X
Kamela-Sowinska	F	Academic	NBCAAP	Poland	EU	2009		X	
Mataragiu	F	P-Other Int. Network	CFAR	Romania	EU	2010			X
Almeghames	M	Standard Setter	SOCPA	Saudi Arabia	A-ME	2007			X
Bouraoui	M	P-Other Int. Network	OET	Tunisia	A-ME	2006		X	
Williams (Deputy Chair)	F	Consultant	CIPFA	UK	EU	2006 (2010)	(X)	X	
Scopes	M	MB Staff	AICPA	USA	NA	2008	X		
Ng'andwe	F	Consultant	ZICA/ACCA	Zambia	A-ME	2007			X
<b>TOTAL</b>							<b>6</b>	<b>7</b>	<b>5</b>

## Professional Accountants in Business Committee

### Overview

<b>Committee Size:</b>	18 Member Body Members
<b>Vacancies in 2011:</b>	6 Member Body Members
<b>Approval Required:</b>	IFAC Board

### Mission

The Professional Accountants in Business (PAIB) Committee serves IFAC member bodies and the more than one million professional accountants worldwide who work in commerce, industry, the public sector, education, and the not-for-profit sector.

### The PAIB Committee’s Work Plan for 2011

The PAIB Committee is currently entering an exciting period, driven by a new strategic plan, in which it will seek (a) to raise the profile of all professional accountants worldwide who are employed in commerce, industry, the public sector, education, and the not-for-profit sector, and (b) to embed their influence and importance within IFAC’s overall strategy. The committee will use the plan both to drive future project selection, and to help it provide a stronger perspective from professional accountants in the business world.

IFAC’s stated strategic objectives in relation to PAIBs are: (a) to raise awareness of the important role PAIBs play in sustainable value creation and value reporting for organizations and their stakeholders, and (b) to support member bodies in enhancing the competence of their PAIB members by facilitating the communication and sharing of good practices and ideas.

To support these strategic objectives, the committee is developing a discussion paper on how PAIBs continue to create sustainable value for their organizations – and ultimately for the success of world economies – in a changing business environment. This paper links trends in the business environment to the successful value drivers of highly performing organizations and evolving expectations of the roles, activities, and competencies of PAIBs.

Other committee priorities include developing principles-based International Good Practice Guidance focused on evaluation and improvement in areas of strategic importance; providing web-based services and resources; and commenting on emerging issues relevant to PAIBs, in line with IFAC’s objective of being an influential voice for the global accountancy profession.

### Learn More about the PAIB Committee:

The following information can be accessed at the PAIB Committee [website](#):

- Projects
- Meeting Materials
- Publications
- Exposure Drafts

## General Qualifications for Nominees

### Professional Experience

The Nominating Committee is looking for individuals with a corporate background in large organizations and/or experience in small and medium-sized enterprises. Ideally, they will recognize the importance of accountancy professionalism to the success of organizations, and be an advocate for the role of the PAIB. Knowledge of and experience with good practice and thought leadership in the following areas is desirable:

- Governance, risk management, and control, particularly in light of the impact of the financial crisis and economic recovery
- Sustainability and corporate responsibility, particularly from a strategic and management accounting perspective as well as an external reporting perspective
- Business and financial reporting, specifically considering how it can be further improved
- Core financial management areas such as the practice of performance measurement and management to improve decision making

English proficiency (both written and oral) will be essential.

*How can your candidate(s) strengthen the professional diversity of the PAIB Committee in 2011? The following types of professionals will continue their service on the PAIB Committee in 2011:*

#### Practitioners

Total Practitioners	0
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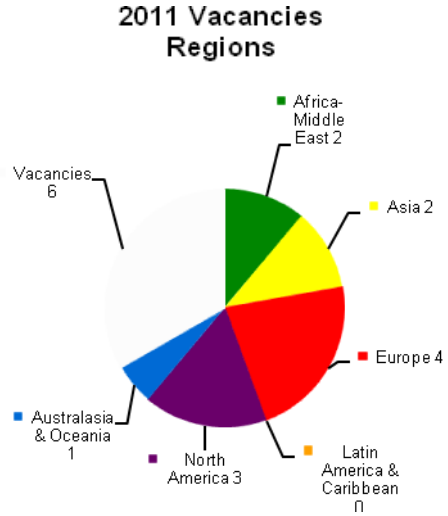
#### Non-Practitioners

Consultant	1
Government	1
Member Body Staff	1
Other	2
PAIB – Large Entity	4
PAIB – Small and Medium-Sized Enterprise	1
Retired – PAIB Large Entity	2
Total Non-Practitioners	12

**Geographic Balance**

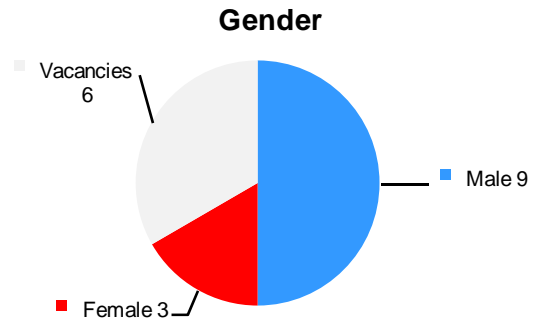
IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia - Oceania, Europe, Latin America-Caribbean, and North America. To view a complete listing of countries in IFAC’s Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of professional experience, the Nominating Committee is interested in receiving nominations from all parts of the world, especially Australasia-Oceania and Latin America-Caribbean.



**Gender Balance**

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will seek to continue to reduce the gender imbalance. Thus, the committee encourages nominations of women to the PAIB Committee.



**Graphs**

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

The PAIB Committee meets at least twice per year, each meeting lasting two to three days. Conservatively, this will amount to 150 hours per year, including preparation and travel time.

Between meetings, members are expected to work closely with the technical managers on at least one project. Communication relating to projects is mostly in the form of email, Skype, or telephone conference. The members are also encouraged to lead a project and to draw upon resources from their member bodies to support them.

Members may have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

### Summary of Time Commitment

- Must attend all meetings of the PAIB Committee each year
- Additional time may be required for working groups
- Total time commitment is approximately 150 hours per year

### Performance

PAIB Committee members are evaluated each year under the *IFAC Board and Committee Member Performance Program*. Assessment of performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in task forces and working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment, and for leadership opportunities.

### Financial Requirements

Costs of attending PAIB Committee meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member's nominating organization.

**Rotation Schedule PAIB Committee**

PAIBC							Term Ending		
MB Member	Gender	Occupation	Nominated by	Country	Region	Service (Leadership) Since	2010	2011	2012
Tabor (Chair)	M	Retired-PAIB-Large Entity	CCAB (CIPFA)	UK	EU	2005 (2009)		X (X)	
Cahill	M	Retired-PAIB-Large Entity	CPA AU/ICAA	Australia	AU	2009		X	
Brooks	F	PAIB-Large Entity	CICA	Canada	NA	2009		X	
Langdon	M	Other	CMA Canada	Canada	NA	2006		X	
Chiu	F	PAIB-Large Entity	HKICPA	Hong Kong	AS	2009			X
Raman	M	Consultant	ICWAI	India	AS	2010			X
Lusvarghi	M	PAIB - SME	CNDCEC	Italy	EU	2010			X
Lugalia	M	PAIB-Large Entity	ICPAK	Kenya	A-ME	2008	X		
Gonzalez	M	PAIB-Large Entity	IMCP	Mexico	LA	2008	X		
van Horn	M	Retired-PAIB-Large Entity	Royal NIVRA	Netherlands	EU	2005	X		
Feleaga	M	Academic	CECCAR	Romania	EU	2008	X		
Soh	M	PAIB-Large Entity	ICPAS	Singapore	AS	2008	X		
Ramosedi	M	Other	CIMA	South Africa	A-ME	2006		X	
Luck	M	Government	CCAB (CIMA)	UK	EU	2007			X
Jackson	M	MB Staff	CCAB (ICAEW)	UK	EU	2007			X
Morrissey (Deputy Chair)	F	PAIB- Large Entity	AICPA	USA	NA	2006 (2010)	(X)	X	
Mai	F	PAIB - SME	ACCA/VAA	Vietnam	AS	2008	X		
Banda	M	PAIB-Large Entity	ZICA	Zambia	A-ME	2010			X
<b>TOTAL</b>							<b>6</b>	<b>6</b>	<b>6</b>

## Small and Medium Practices Committee

### Overview

**Committee Size:** 18 Member Body Members

**Vacancies in 2011:** 2 Member Body Members

**Approval Required:** IFAC Board

### Mission

The Small and Medium Practices (SMP) Committee focuses on the issues faced by professional accountants operating in small and medium-sized practices (SMPs), as well as professional accountants who provide services to small and medium-sized entities (SMEs).

The SMP Committee has two primary objectives. Its first objective is to provide input into the development of international standards of accounting, assurance and auditing, and ethics to help ensure that the standards are relevant and proportionate from a SMP and SME perspective. The committee also participates in IFAC's regulation and policy development in as far as it impacts SMEs. Its second objective is to help provide practical support by developing and sharing practical tools. These tools are aimed primarily at helping member bodies assist to raise the capacity of SMPs (a) to efficiently implement international standards, (b) to proficiently manage their practices, and (c) to remain relevant and competitive.

#### Learn More about the SMP Committee

The following information can be accessed at the SMP Committee [website](#):

- Terms of Reference
- Projects
- Publications
- [Strategic and Operational Plan for 2009-2012](#)

### Review

The IFAC Board is currently conducting a review of IFAC's service delivery to the SMP constituency. The outcome of this review could, in principle, result in a change to the composition of the committee, or a change in desired background of potential candidates.

### The SMP Committee's Work Plan for 2011

In 2011, the committee will be focused on the execution of its Strategic and Operational Plan for 2011-2014 which will be issued in late 2010 to replace the 2009-2012 plan preceding it. Going forward the committee is expected to increase its provision of practical support in the form of web-based information resources and implementation materials, and by providing a medium for member bodies to share practical tools and guidance for SMPs. The committee is also expected to focus on positioning and equipping SMPs to provide effective business support to the SME sector.

## General Qualifications for Nominees

### Professional Experience

The Nominating Committee welcomes nominations from individuals in an SMP (especially those not part of an international network/association), officers of member bodies currently involved with SMP/SME issues, academics, and professional accountants working in SMEs and the banking sector. We are especially interested in individuals with (a) an understanding of how SMEs and/or SMPs can cost effectively implement the International Standards on Auditing (ISAs), the International Financial Reporting Standards (IFRSs) for SMEs, and the *Code of Ethics for Professional Accountants* (the Code), as well as (b) expertise in SME policy and regulation. The committee also seeks individuals with experience in developing materials to help SMPs implement international standards, web-based information resources, and guidance on the provision of business support services to clients. English proficiency (both written and oral) will be essential.

*How can your candidate(s) strengthen the professional diversity of the SMP Committee in 2011? The following types of professionals will continue to serve on the SMP Committee in 2011:*

#### Practitioners

Practitioner – Big 4	1
Practitioner – SMP	12
Practitioner – Other International Network	1
Total Practitioners	14

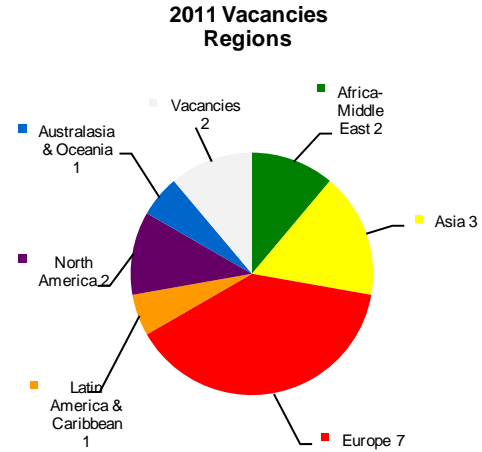
#### Non-Practitioners

Non-Governmental Organization	1
Professional Accountant in Business – SME	1
Total Non-Practitioners	2

### Geographic Balance

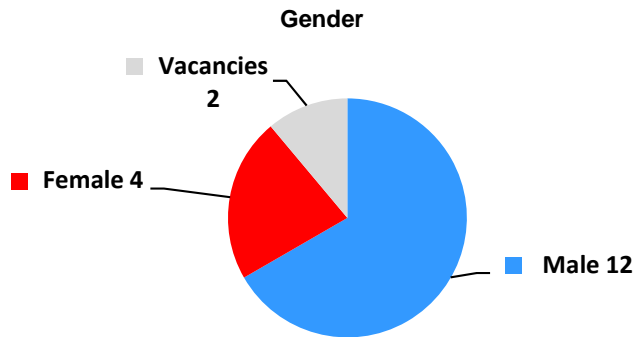
IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia- Oceania, Europe, Latin America-Caribbean, and North America. To view a complete listing of countries in IFAC’s Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of professional experience, the Nominating Committee is particularly interested in receiving nominations from Australasia-Oceania, Latin America-Caribbean, and Africa-Middle East.



### Gender Balance

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will seek to continue to reduce the gender imbalance. Thus, the committee encourages nominations of women to the SMP Committee.



### Graphs

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

The SMP Committee normally holds three meetings per year, each of two days' duration. Members of the committee are expected to work on projects between meetings.

In addition to the three meetings, members will also be expected to participate in the one-day annual SMP Forum, and occasionally present the committee's activities at conferences.

Including travel time, meetings, project work, and preparation time, a committee member will commit to approximately 150 hours per year.

Members may have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

### Summary of Time Commitment

- Must attend three meetings of the SMP Committee each year
- Additional time for projects between meetings
- Total time commitment is approximately 150 hours per year

### Performance

SMP Committee members are evaluated each year under the *IFAC Board and Committee Member Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in task forces and working groups, is an important evaluating factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for reappointment, and for leadership opportunities.

### Financial Requirements

Costs of attending SMP Committee meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member's nominating organization.

## Rotation Schedule SMP Committee

SMP Committee							Term Ending		
MB Member	Gender	Occupation	Nominated by	Country	Region	Service (Leadership) Since	2010	2011	2012
Voghel (Chair)	F	PAIB-SME	CGA CA	Canada	NA	2006 (2006)		X (X)	
Black	M	P-SMP	ICAA	Australia	AU	2009		X	
Saeyns	F	P-SMP	IRE	Belgium	EU	2010			X
Rodil	M	P-SMP	CFC/IBRACON	Brazil	LA	2007			X
Xin	F	NGO	CICPA	China	AS	2006		X	
Noodt	M	P-SMP	IDW/WPK	Germany	EU	2010			X
Au	M	P-SMP	HKICPA	Hong Kong	AS	2009			X
Agarwal	M	P-SMP	ICAI	India	AS	2010			X
Hilman	M	P-SMP	ICPAI	Israel	A-ME	2006		X	
Attolini (Deputy Chair)	M	P-SMP	CNDCEC	Italy	EU	2008 (2010)	X (X)		
Scicluna	M	P-Big 4	MIA	Malta	EU	2006		X	
Toma	M	P-SMP	CECCAR	Romania	EU	2009		X	
Luccio Torrez Rodriguez	M	P-Other Int. Network	ICJCE	Spain	EU	2008	X		
Abdelwahed	M	P-SMP	OECT	Tunisia	A-ME	2006		X	
Turker	M	P-SMP	TURMOB/EAAT	Turkey	EU	2006		X	
Ngwira	F	P-SMP	ACCA/SAM	UK	EU	2010			X
Chitty	M	P-Other Int. Network	CCAB	UK	EU	2007			X
Bluhm	M	P-SMP	AICPA	USA	NA	2009		X	
<b>TOTAL</b>							<b>2</b>	<b>9</b>	<b>7</b>

## Nominating Committee

### Overview

**Committee Size:** 7 Member Body Members (2 Members Ex Officio, 5 Ordinary Members, including a maximum of 2 IFAC Board members)

**Vacancies in 2011:** 5 Member Body Members (1 of whom may be an IFAC Board member)

**Approval Required:** IFAC Council

### Mission

The Nominating Committee is composed of two ex officio members (the IFAC President and Deputy President), and five ordinary members. Currently, there are six ordinary members; the committee expanded this category from five to six in 2010 to address the gender imbalance, but will revert to five in 2011. Nominating Committee members have to be members of an IFAC member body, and are appointed by the IFAC Council on the recommendation of the IFAC Board.

No more than two ordinary members may be current IFAC Board members. The maximum term for ordinary members is two years and they may not serve more than two terms.

### Learn More about the Nominating Committee

The following information can be accessed at the Nominating Committee [website](#):

- Terms of Reference
- Activities of the Nominating Committee
- Nominations Timetable

## General Qualifications for Nominees

### Professional Experience

Nominees to the Nominating Committee should be very senior members of an IFAC member body, with considerable international experience. In addition, nominees should have served on an IFAC board or committee. A sound understanding of IFAC's mission is required, as well as the ability to assess candidate skills and qualifications with a high degree of impartiality. Candidates from sectors of the profession other than public practice, for example from business or from government, will be especially welcome. English proficiency (both written and oral) is essential.

*How can your candidate(s) strengthen the professional diversity of the Nominating Committee in 2011? The following types of professionals will continue their service on the Nominating Committee in 2011:*

### Practitioners

Practitioner – Big 4	2
Total Practitioners	2

### Non-Practitioners

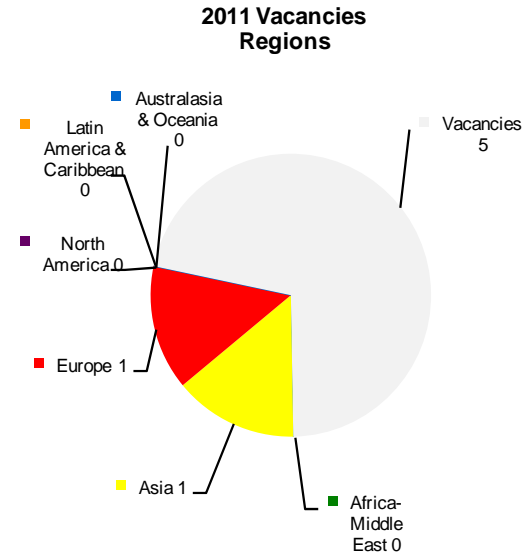
Total Non- Practitioners	0
--------------------------	---

### Geographic Balance

IFAC’s goal is to improve global representation among six regions of the world: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America. To view a complete listing of countries in IFAC’s Regional Classification System, please see *Appendix D*.

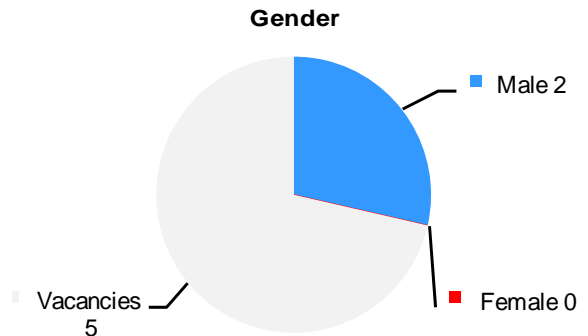
Although candidates are ultimately selected based on professional experience, the Nominating Committee seeks to have one representative from each of these six regions.

In 2011, the committee aims to maintain a regional balance by emphasizing the need for representation from Africa-Middle East, Australasia-Oceania, Latin America-Caribbean, and North America.



### Gender Balance

IFAC is committed to improving gender balance on all its boards and committees. In 2011, the Nominating Committee will strongly emphasize the selection of a female representative. Thus, the nomination of women is strongly encouraged.



### Graphs

The graphs on the right reflect the projected composition in 2011, reflecting the positions by region and vacancies, and by gender and vacancies.

## Requirements of Membership

### Time Requirements

The Nominating Committee meets physically approximately six times per year, and two to three times by telephone. In addition, members spend time preparing for and conducting interviews with candidates. The physical meetings generally last one to two days. Conservatively, membership on the Nominating Committee requires 200 hours per year, including preparation and travel time.

### Summary of Time Commitment

- Must participate in approximately six to nine meetings of the Nominating Committee each year
- Two to three meetings occur prior to IFAC Board meetings
- Total time commitment is approximately 200 hours per year

### Financial Requirements

Costs of attending Nominating Committee meetings are borne by the member's nominating organization. The Nominating Committee does not have technical advisors.

**Rotation Schedule Nominating Committee**

Nominating Committee							Term Ending Nov		
Member	Gender	Occupation	Nominated by	Member Type	Country	Region	Service Since	10	11
Bunting (President)	M	P-Other Int. Network	-	Ex Officio	USA	NA	2007	X	
Tidström (Deputy President)	M	P-Big 4	-	Ex Officio	Sweden	EU	2009		X
Andrade	M	P-SMP	IBRACON	Ordinary	Brazil	LA	2007	X	
Elorrieta	F	P-Big 4	CFC/IBRACON	Ordinary	Brazil	LA	2010	X	
Smith	M	Retired-Other	CICA	Ordinary	Canada	NA	2009	X	
Ikegami	M	P-Big 4	JICPA	Board	Japan	AS	2008		X
Gathinji	M	Retired-Other	ICPAK	Ordinary	Kenya	A-ME	2007	X	
<b>TOTAL</b>								<b>6<sup>5</sup></b>	<b>2</b>

<sup>5</sup> The Nominating Committee has five vacancies for 2011, even though six members are due for rotation. The expansion of the committee by one member in 2010 was intended to be only temporary, with the gender imbalance subsequently being addressed through the normal process.

## **Professional Classifications**

### **Practitioners**

- Big 4
- Other International Network
- Large National Firm
- Small and Medium-Sized Practices

### **Non-Practitioners**

- Academic
- Development Bank
- Financial Services Regulator
- Government
- Non-Governmental Organization
- Standard Setter
- Consultant
- International Agency
- Member Body Staff
- Professional Accountants in Business – Large Entity
- Professional Accountants in Business – Small and Medium-Sized Enterprise
- Public Sector – Auditor
- Public Sector – Preparer
- Retired – Professional Accountants in Business – Large Entity
- Retired Practitioner – Big 4
- Retired – Other
- Other

## Appendix B

### Definition of Practitioners and Non-Practitioners

IFAC is committed to the goal of maintaining parity between practitioners and non-practitioners on the International Audit and Assurance Standards Board (IAASB), the International Accounting Education Standards Board (IAESB), and the International Ethics Standards Board for Accountants (IESBA) in 2011.

#### Practitioners

A practitioner is a member or an employee of an audit practice firm. IFAC classifies candidates from such firms into the following four categories of practitioners:

- Practitioner – Big 4
- Practitioner – Other International Networks
- Practitioner – Large National Firm
- Practitioner – Small and Medium-Sized Practices

#### Non-Practitioners

A non-practitioner is not a member or an employee of an audit practice firm. Former members or employees of such firms can only be regarded as non-practitioners after three years have elapsed since ceasing membership in or employment by the firm. However, the PIOB has the authority to reduce that period, on a “comply or explain basis”, to not less than one year. The category of non-practitioners is a broad one; it includes professionals from academia, the government, the public sector, international agencies, development banks, and other organizations related to the accounting profession. Professional Accountants in Business (PAIBs) are also considered non-practitioners. Non-practitioners may also be individuals who are not professional accountants. The non-practitioner category includes the following, based on backgrounds or occupations:

- Academic
- Development Bank
- Financial Services Regulator
- Government
- Non-Governmental Organization
- Standard-Setter Staff
- Consultant
- International Agency
- Member Body Staff
- PAIB – Large Entity
- PAIB – Small and Medium Enterprise

- Public Sector – Auditor
- Public Sector – Preparer
- Retired – PAIB – Large Entity
- Retired Practitioner – Big 4
- Retired – Other
- Other

## Appendix C

### Definition of Public Members

Three positions are open for public nominations on each of IFAC's four standard-setting boards. These *public members* can be self-nominated or nominated by any individual or organization, including an IFAC member body.

Public members should be able to, and be seen to, reflect the wider public interest, and they should desirably have a strong technical knowledge of the subject matters considered by their board. Public members cannot be practitioners.

When the travel expenses of a public member are not supported by their nominating organization, IFAC assumes the costs.

## Regional Classification System

### Six Regions:

- Africa-Middle East
- Asia
- Australasia-Oceania
- Europe
- Latin America-Caribbean
- North America

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### AFRICA-MIDDLE EAST



<b>BAHRAIN</b>	Bahrain Accountants Association
<b>BOTSWANA</b>	Botswana Institute of Accountants
<b>CAMEROON</b>	Institute of Chartered Accountants of Cameroon
<b>EGYPT</b>	Egyptian Society of Accountants & Auditors
<b>GHANA</b>	Institute of Chartered Accountants Ghana
<b>IRAN</b>	Iranian Institute of Certified Accountants
<b>IRAN</b>	Iranian Association of Certified Public Accountants
<b>IRAQ</b>	Iraqi Union of Accountants and Auditors
<b>ISRAEL</b>	Institute of Certified Public Accountants in Israel
<b>IVORY COAST</b>	Ordre des Experts Comptables et Comptables Agréés de Côte d'Ivoire
<b>JORDAN</b>	Jordanian Association of Certified Public Accountants
<b>JORDAN</b>	Arab Society of Certified Accountants

**AFRICA-MIDDLE EAST**

<b>KENYA</b>	Institute of Certified Public Accountants of Kenya
<b>KUWAIT</b>	Kuwait Association of Accountants and Auditors
<b>LEBANON</b>	Lebanese Association of Certified Public Accountants
<b>LESOTHO</b>	Lesotho Institute of Accountants
<b>LIBERIA</b>	Liberian Institute of Certified Public Accountants
<b>MADAGASCAR</b>	Ordre des Experts Comptables et Financiers de Madagascar
<b>MALAWI</b>	Society of Accountants in Malawi
<b>MOROCCO</b>	Ordre des Experts Comptables du Royaume du Maroc
<b>NAMIBIA</b>	Institute of Chartered Accountants of Namibia
<b>NIGERIA</b>	Institute of Chartered Accountants of Nigeria
<b>SAUDI ARABIA</b>	Saudi Organization for Certified Public Accountants
<b>SIERRA LEONE</b>	Institute of Chartered Accountants of Sierra Leone
<b>SOUTH AFRICA</b>	South African Institute of Chartered Accountants
<b>SOUTH AFRICA</b>	The South African Institute of Professional Accountants
<b>SWAZILAND</b>	Swaziland Institute of Accountants
<b>TANZANIA</b>	National Board of Accountants and Auditors Tanzania
<b>TUNISIA</b>	Ordre des Experts Comptables de Tunisie
<b>UGANDA</b>	Institute of Certified Public Accountants of Uganda
<b>ZAMBIA</b>	Zambia Institute of Chartered Public Accountants
<b>ZIMBABWE</b>	Institute of Chartered Accountants of Zimbabwe

## ASIA



<b>AZERBAIJAN</b>	Chamber of Auditors of Azerbaijan Republic
<b>BANGLADESH</b>	Institute of Cost and Management Accountants of Bangladesh
<b>BANGLADESH</b>	Institute of Chartered Accountants of Bangladesh
<b>CHINA</b>	Chinese Institute of Certified Public Accountants
<b>CHINESE TAIWAN</b>	Federation of CPA Associations of Chinese Taiwan
<b>GEORGIA</b>	Georgian Federation of Professional Accountants and Auditors
<b>HONG KONG</b>	Hong Kong Institute of Certified Public Accountants
<b>INDIA</b>	Institute of Chartered Accountants of India
<b>INDIA</b>	Institute of Cost and Works Accountants of India
<b>INDONESIA</b>	Indonesian Institute of Accountants
<b>IRAN</b>	Iranian Association of Certified Public Accountants
<b>IRAN</b>	Iranian Institute of Certified Accountants
<b>JAPAN</b>	Japanese Institute of Certified Public Accountants
<b>KAZAKHSTAN</b>	Chamber of Auditors of the Republic of Kazakhstan
<b>MALAYSIA</b>	Malaysian Institute of Accountants
<b>MALAYSIA</b>	Malaysian Institute of Certified Public Accountants
<b>NEPAL</b>	Institute of Chartered Accountants of Nepal
<b>PAKISTAN</b>	Institute of Cost and Management Accountants of Pakistan
<b>PAKISTAN</b>	Institute of Chartered Accountants of Pakistan
<b>PHILIPPINES</b>	Philippine Institute of Certified Public Accountants
<b>SINGAPORE</b>	Institute of Certified Public Accountants of Singapore
<b>SOUTH KOREA</b>	Korean Institute of Certified Public Accountants
<b>SRI LANKA</b>	Institute of Chartered Accountants of Sri Lanka
<b>THAILAND</b>	Federation of Accounting Professions
<b>VIETNAM</b>	Vietnam Accounting Association

**AUSTRALASIA AND OCEANIA**



<b>AUSTRALIA</b>	CPA Australia
<b>AUSTRALIA</b>	Institute of Chartered Accountants in Australia
<b>AUSTRALIA</b>	National Institute of Accountants in Australia
<b>FIJI</b>	Fiji Institute of Accountants
<b>NEW ZEALAND</b>	New Zealand Institute of Chartered Accountants

**EUROPE**



<b>ALBANIA</b>	Albanian Institute of Authorized Chartered Accountants
<b>AUSTRIA</b>	Institut Österreichischer Wirtschaftsprüfer
<b>AUSTRIA</b>	Kammer der Wirtschaftstreuhandler
<b>BELGIUM</b>	Institut des Reviseurs d'Entreprises
<b>BELGIUM</b>	Institut des Experts-comptables et des Conseils fiscaux
<b>BULGARIA</b>	Institute of Certified Public Accountants of Bulgaria
<b>CROATIA</b>	Croatian Association of Accountants and Financial Experts
<b>CYPRUS</b>	Institute of Certified Public Accountants of Cyprus
<b>CZECH REPUBLIC</b>	Chamber of Auditors of the Czech Republic

**EUROPE**

<b>CZECH REPUBLIC</b>	Union of Accountants of the Czech Republic
<b>DENMARK</b>	Foreningen af Statsautoriserede Revisorer
<b>DENMARK</b>	Foreningen Registrerede Revisorer
<b>ESTONIA</b>	Auditiorkogu
<b>FINLAND</b>	KHT-yhdistys-Föreningen CGR ry
<b>FINLAND</b>	HTM-tilintarkastajat ry
<b>FRANCE</b>	Compagnie Nationale des Commissaires aux Comptes
<b>FRANCE</b>	Conseil Supérieur de l'Ordre des Experts-Comptables
<b>GERMANY</b>	Institut der Wirtschaftsprüfer in Deutschland e.V.
<b>GERMANY</b>	Wirtschaftsprüferkammer
<b>GREECE</b>	Institute of Certified Public Accountants of Greece
<b>HUNGARY</b>	Chamber of Hungarian Auditors
<b>ICELAND</b>	Félag löggiltra Endurskoðenda
<b>IRELAND</b>	Institute of Certified Public Accountants in Ireland
<b>IRELAND</b>	Chartered Accountants Ireland
<b>ITALY</b>	Consiglio Nazionale dei Dottori Commercialisti e Degli Esperti Contabili
<b>KOSOVO</b>	Society of Certified Accountants and Auditors of Kosovo
<b>LATVIA</b>	Latvian Association of Certified Auditors
<b>LITHUANIA</b>	Lithuanian Chamber of Auditors
<b>LUXEMBOURG</b>	Institut des Réviseurs d'Entreprises
<b>MALTA</b>	Malta Institute of Accountants
<b>MOLDOVA</b>	Association of Professional Accountants and Auditors of the Republic of Moldova
<b>NETHERLANDS</b>	Koninklijk Nederlands Instituut van Registeraccountants

**EUROPE**

<b>NORWAY</b>	Den Norske Revisorforening
<b>POLAND</b>	Accountants Association in Poland
<b>POLAND</b>	National Chamber of Statutory Auditors
<b>PORTUGAL</b>	Ordem dos Revisores Oficiais de Contas
<b>ROMANIA</b>	Chamber of Financial Auditors of Romania
<b>ROMANIA</b>	Corpul Expertilor Contabili si Contabililor Autorizati din Romania
<b>RUSSIA</b>	Institute of Professional Accountants of Russia
<b>RUSSIA</b>	Russian Collegium of Auditors
<b>SERBIA</b>	Serbian Association of Accountants and Auditors
<b>SLOVAKIA</b>	Slovenska Komora Auditorov
<b>SLOVENIA</b>	Slovenian Institute of Auditors
<b>SPAIN</b>	Instituto de Censores Jurados de Cuentas de Espana
<b>SWEDEN</b>	Föreningen Auktoriserade Revisorer/Svenska Revisorsamfundet
<b>SWITZERLAND</b>	Treuhand-Kammer -Swiss Institute of Certified Accountants and Tax Consultants
<b>TURKEY</b>	Expert Accountants' Association of Turkey
<b>TURKEY</b>	Union of Chambers of Certified Public Accountants of Turkey
<b>UKRAINE</b>	Ukrainian Federation of Professional Accountants and Auditors
<b>UNITED KINGDOM</b>	Chartered Institute of Management Accountants
<b>UNITED KINGDOM</b>	Association of Chartered Certified Accountants
<b>UNITED KINGDOM</b>	Chartered Institute of Public Finance and Accountancy
<b>UNITED KINGDOM</b>	Institute of Chartered Accountants in England & Wales
<b>UNITED KINGDOM</b>	Institute of Chartered Accountants of Scotland

## LATIN AMERICA AND THE CARIBBEAN



<b>ARGENTINA</b>	Federación Argentina de Consejos Profesionales de Ciencias Económicas
<b>BAHAMAS</b>	Bahamas Institute of Chartered Accountants
<b>BARBADOS</b>	Institute of Chartered Accountants of Barbados
<b>BOLIVIA</b>	Colegio de Auditores de Bolivia
<b>BRAZIL</b>	Instituto dos Auditores Independentes do Brasil
<b>BRAZIL</b>	Conselho Federal de Contabilidade
<b>COLOMBIA</b>	Instituto Nacional de Contadores Públicos de Colombia
<b>COSTA RICA</b>	Colegio de Contadores Públicos de Costa Rica
<b>DOMINICAN REPUBLIC</b>	Instituto de Contadores Publicos Autorizados de la Republica Dominicana
<b>GUATEMALA</b>	Instituto Guatemalteco de Contadores Publicos y Auditores ( <b>suspended</b> )
<b>GUYANA</b>	Institute of Chartered Accountants of Guyana
<b>HAITI</b>	Ordre des Comptables Professionels Agrees d'Haiti
<b>HONDURAS</b>	Colegio de Peritos Mercantiles y Contadores Públicos ( <b>suspended</b> )
<b>JAMAICA</b>	Institute of Chartered Accountants of Jamaica
<b>MEXICO</b>	Instituto Mexicano de Contadores Públicos, A.C.
<b>NICARAGUA</b>	Colegio de Contadores Publicos de Nicaragua
<b>PANAMA</b>	Colegio de Contadores Públicos Autorizados de Panamá
<b>PARAGUAY</b>	Colegio de Contadores de Paraguay
<b>PERU</b>	Junta de Decanos de Colegios de Contadores Publicos del Peru ( <b>suspended</b> )
<b>TRINIDAD &amp; TOBAGO</b>	Institute of Chartered Accountants of Trinidad & Tobago
<b>URUGUAY</b>	Colegio de Contadores, Economistas y Administradores del Uruguay

**NORTH AMERICA**



<b>CANADA</b>	CMA Canada
<b>CANADA</b>	Canadian Institute of Chartered Accountants
<b>CANADA</b>	Certified General Accountants' Association of Canada
<b>USA</b>	American Institute of Certified Public Accountants

**IFAC Candidate Information Form<sup>6</sup>**

Nomination For	
Nomination Type	
Last Name	
First Name	
Title	
Address	
State/Province	
Telephone	
Email	
Country of Residence	
Alternative Country of Representation	
Explanation for Alternative Country	
Nominating Organization 1	
Nominating Organization 2	
Nominating Organization 3	
Nominating Organization 4	
Nominating Organization 5	
Gender	
Profession	
If other, please describe	
Nationality	

<sup>6</sup> Please note that if the candidate is appointed, the information in this form will be used to compile a short biography for publication on the IFAC website. The candidate will have an opportunity to review his or her biography before it is published.

**IFAC Candidate Information Form<sup>6</sup>**

Primary Language	
Written English Proficiency	
Spoken English Proficiency	
Professional Designation	
Current Employer	
Professional Affiliations	
Previous Involvement with IFAC	
Educational Background	
Career History and Professional Experience	
List the candidate's key achievements relating to the accountancy profession, e.g., in standard setting, business, or government	
Explain why the candidate wishes to be appointed	
Explain the candidate's objectives for this position	
Explain how the candidate's skills, knowledge, and experience are relevant to this position	
Please list up to ten major published works	
Has the candidate ever been subject to disciplinary action by accounting bodies, regulators, or others?	
If yes, please explain	
The candidate confirms to his/her availability for the estimated annual time commitment as stated for this position in the Call for Nominations	
The candidate applies for the Travel Subsidy for Developing Nations. See page 8 of the Call for Nominations	
The candidate will notify the Nominating Committee as soon as possible if his/her employing organization, employment status, or country of residence changes	

**IFAC Candidate Information Form<sup>6</sup>**

The candidate would be willing to accept a technical advisor from another nominating organization	
Nominating Contact Information	
Contact Last Name	
Contact First Name	
Contact Title	
Contact Address	
Contact State/Province	
Contact Telephone	
Contact Email	
Is this a joint nomination?	
Is the candidate being considered for multiple nominations?	
Is the candidate being renominated?	
What type of support will the nominating organization provide?	
The nominating organization will support the candidate in case of appointment. This support includes that no undue influence, financial or otherwise, will be exerted that might impair the member's ability to act with independence, integrity and in the public interest	

## Quick-Guide to Information Resources Online

### 1. IFAC Board

- [About IFAC's Structure and Governance](#)
- [Constitution](#)
- [Bylaws](#)
- [Audit Committee](#)
- [Planning and Finance Committee](#)
- [IFAC Strategic Plan 2009-2012](#)
- [IFAC Membership](#)

### 2. International Auditing and Assurance Standards Board (IAASB)

- [Home page](#)
- [Fact Sheet](#)
- [Pronouncements](#)
- [Exposure Drafts](#)
- [Projects](#)
- [Meetings](#)
- [Terms of Reference](#)
- [Due Process](#)
- [Strategy and Work Plan for 2009-2011](#)
- [Other Resources](#)

### 3. International Accounting Education Standards Board (IAESB)

- [Home page](#)
- [Fact Sheet](#)
- [Pronouncements](#)
- [Exposure Drafts](#)
- [Projects](#)
- [Meetings](#)
- [Terms of Reference](#)
- [Due Process](#)
- [Proposed IAESB 2010-2012 Strategy and Work Plan](#)
- [Other Resources](#)

4. **International Ethics Standards Board for Accountants (IESBA)**
  - [Home page](#)
  - [Fact Sheet](#)
  - [Pronouncements](#)
  - [Exposure Drafts](#)
  - [Projects](#)
  - [Meetings](#)
  - [Terms of Reference](#)
  - [Due Process](#)
  - [Exposure Draft on Strategic and Operational Plan for 2008-2009](#)
  - [Other Resources](#)
  
5. **International Public Sector Accounting Standards Board (IPSASB)**
  - [Home page](#)
  - [Fact Sheet](#)
  - [Pronouncements](#)
  - [Exposure Drafts](#)
  - [Meetings](#)
  - [Terms of Reference](#)
  - [Strategic and Operational Plan for 2007-2009](#)
  - [Other Resources](#)
  
6. **Compliance Advisory Panel (CAP)**
  - [Home page](#)
  - [Compliance Program](#)
  - [Statements of Membership Obligations \(SMOs\)](#)
  - [Terms of Reference](#)
  - [IFAC Membership](#)
  
7. **Developing Nations Committee (DNC)**
  - [Home page](#)
  - [Projects](#)
  - [Meetings](#)
  - [Resources](#)

**8. Professional Accountants in Business (PAIB) Committee**

- [Home Page](#)
- [Guidance](#)
- [Meetings](#)
- [Other Resources](#)

**9. Small and Medium-sized Practices (SMP) Committee**

- [Home Page](#)
- [Other Resources](#)

**10. Nominating Committee**

- [Home Page](#)