

November 21, 2017

Nominating Committee

Call for Nominations for the IFAC Board and Committees in 2019





This document is issued by the Nominating Committee.

The Nominating Committee makes recommendations to the International Federation of Accountants® (IFAC®) Board, IFAC Council, and Public Interest Oversight Board (PIOB), as appropriate, on the composition of the IFAC Board and committees.

The Nominating Committee is guided in its work by the principle of selecting the most suitable person for the position. In so doing, it endeavors to balance the nominee's abilities and professional qualifications with the representational needs of the board and committees. The Nominating Committee also seeks a broad regional and professional representation, representation from countries with different levels of economic development, as well as gender balance.

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Introduction

Purpose of the Call

This *Call for Nominations for the IFAC Board and Committees in 2019* is issued to IFAC Members to:

- offer strategic guidance in selecting the most suitable nominees;
- provide information on membership qualifications;
- convey a clear understanding of the Nominating Committee's selection process, including the objective of achieving an appropriate balance in the composition of the IFAC Board and each committee; and
- outline the performance expectations of volunteers.

This *Call for Nominations* sets out the upcoming opportunities for membership in 2019 on the IFAC Board and the following committees:

- Compliance Advisory Panel (CAP)
- Professional Accountancy Organization (PAO) Development Committee
- Professional Accountants in Business (PAIB) Committee
- Small and Medium Practices (SMP) Committee
- Nominating Committee (NC)

For purposes of this document, the IFAC Board, CAP, and the committees are collectively referred to as “the board and committees.”

The Public Interest Oversight Board (PIOB) is the global independent body that seeks to improve the quality and public interest focus of the international standards formulated by the independent standard-setting boards (SSBs) in the areas of audit and assurance, ethics, and education. Among its other responsibilities, the PIOB oversees the nominations process for the Public Interest Activity Committees (PIACs)¹ by having direct observation of parts of the NC meetings when the selection process and other matters related to PIACs are taking place. Additionally, the PIOB approves the non-ex-officio members of the Nominating Committee, as well as the NC's terms of reference.

Volunteers

Volunteers are central to the effective functioning of IFAC. The board and committees depend on the efforts of dedicated volunteers, and are indebted to them for both their time and their commitment to the accountancy profession and the public interest. Volunteers contribute mainly through active participation in meetings, task forces/working groups and outreach activities. Appointment as a board/committee Chair or member is a significant responsibility that entails the following:

- Acting in the public interest.
- Acting as an ambassador for the board or committee in the member's country and region, by way of explaining and promoting the work of the board or committee.

¹ PIACs comprise the International Auditing and Assurance Standards Board® (IAASB®), International Accounting Education Standards Board™ (IAESB™), International Ethics Standards Board for Accountants® (IESBA®), and the Compliance Advisory Panel (CAP).

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- Preparing for, attending, and actively participating in all board or committee meetings and additional meetings of task forces or other working groups for which they are selected.

Term Limits

In accordance with Article 33.2 of the IFAC Bylaws, a member is ordinarily appointed for a term of up to 3 years, and is expected to complete this term. Each year, approximately one-third of the membership terms expire.

The Nominating Committee values the continuity of membership on the board and committees, and it is expected that a well-performing member who has completed the first term of service will be re-nominated for a second term. To address an imbalance in rotations during any given year, the Nominating Committee may recommend a term shorter than 3 years and, therefore, some members may not be able to serve for the maximum term of 6 years.

The continuous term of service on the board or committee cannot exceed 6 years, unless a member is appointed as Chair during or at the end of his/her term. If a member is appointed as Chair during or at the end of his/her last term as member, he/she can serve for 9 consecutive years. In exceptional circumstances, as determined by the Nominating Committee, the CAP Chair's term of service could be extended for up to 3 years, for a total term as member and/or Chair not exceeding 12 years.

Selection Criteria

The Nominating Committee reviews the nominations to recommend the most suitable candidates for the available positions: those who are most likely to enhance the quality of the output of a particular board or committee. In evaluating candidates from what is typically a large pool of candidates, the Nominating Committee considers matters such as relevance of candidates' professional backgrounds, technical skills, past and present contributions to the accountancy profession at regional and international levels, and the ability to make a significant contribution to the matters and areas of emphasis reflected in the work plan of a particular board or committee when considered in combination with the mix of current members' backgrounds. Although the Nominating Committee also considers gender and regional balance, the most suitable candidate principle is the overriding objective for selection.

Furthermore, it is essential that candidates are proficient in English, because that is the operating language for the IFAC Board and its committees.

The Nominating Committee encourages nomination of new candidates (i.e., those who did not previously serve on boards or committees) to give an opportunity for a broader group to serve on a board and committees, and to bring new perspectives and ideas for the advancement of its strategy, initiatives, and work programs. When the Nominating Committee receives a nomination of a candidate who has previously served on a board or committee (this does not apply to candidates re-nominated for the second term of service), the Nominating Committee will consider new candidates in the first instance and then consider a candidate with a previous service record in the context of the current needs of a particular board or committee.

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:

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- The member will not submit to improper influence, whether financial or otherwise, that might impair his/her ability to serve or act as a member with independence, integrity, and in the public interest. The member will be asked to make a written declaration in this regard.
- The member will notify the Nominating Committee as soon as possible if his/her employer, employment status, or country of residence changes.
- The member will assign to IFAC all of his/her rights, titles, and interests, including all rights of copyright, in his/her contributions to the work product of the board, expressly waiving any "moral rights" in such contributions. The member will be required to do so in writing.
- The nominating organization will support the member in his/her role, and will not exert improper influence, whether financial or otherwise, that might impair the member's ability to act with independence, integrity, and in the public interest. The nominating organizations will be asked to make a written declaration in this regard.
- The nominating organization, when completing the nominations form, will be asked whether it has received, or is aware of, any formal complaints about the nominee or whether any disciplinary actions have been taken against the nominee. The nominating organization should inform the Nominating Committee of any such developments taking place after the nominations form has been submitted.

The Role of Technical Advisors²

Each nominating organization has the right to appoint a technical advisor who can aid a member in his/her contribution to a board or committee by helping with preparation for meetings and providing research and staff support.

Technical advisors attend board or committee meetings and participate in discussions and deliberations at the discretion of the Chair and the members they accompany. Technical advisors may be appointed as members of task forces or other working groups.

Technical advisors provide valuable support to members. The nominations form asks whether the nominating organization will provide technical support to the nominee. The nominating organization is encouraged to discuss with the nominee the organization's intention to appoint a technical advisor and the role of said technical advisor.

Technical advisors will be asked to sign a statement declaring that they will not submit to improper influence, whether financial or otherwise, that might impair their ability to serve or act with independence, integrity, and in the public interest in discharging their responsibilities.

Technical advisors will be also asked to sign a statement assigning to IFAC all of his/her rights, titles, and interests, including all rights of copyright, in his/her contributions to the work product of the board, expressly waiving any "moral rights" in such contributions.

Insights for Increasing Candidates' Chances of Selection

To provide nominating organizations and nominees with some insights into the nominations process and the value of serving on the standard-setting boards, the following documents are available on the Nominating Committee webpage: [Developing a Nominations Strategy](#) and [Giving Back to the Profession: The Value of Serving](#).

² Members of the Compliance Advisory Panel and the Nominating Committee do not have technical advisors.

Submitting Nominations

Nominations of new members and re-nominations of current members can be submitted online from the date of the issue of this Call until February 15, 2018. Nominations submitted after February 15, 2018 will be reviewed at the discretion of the Nominating Committee.

[Appendix D](#) contains instructions on how to submit a nomination.

Interview Process

It is anticipated that the Nominating Committee will conduct in-person interviews for leadership positions, including membership of the IFAC Board and Nominating Committee, during its meetings in May 17–18 in New York, USA, and June 10–11 in Hong Kong, Administrative Region of China. If in-person interviews cannot be arranged due to exceptional circumstances, it may be possible to organize a video conference for that purpose.

The majority of phone interviews will be scheduled during the period of mid-April–early June. It is possible, however, that the phone interviews could be extended.

Outcome of the Nominating Process

Finalizing the decisions on appointments is a lengthy process because of the significant due process requirements. Therefore, it is possible that nominating organizations will not be notified of the outcome of the nominations process until September. The Nominating Committee does not normally notify individuals, but rather defers to the nominating organizations in conveying the message to their nominees. In exceptional circumstances, the Nominating Committee may notify a nominee after consulting with the nominating organization.

The Nominating Committee will submit its recommendations to the IFAC Board and PIOB, as appropriate, in August/September. Recommendations for IFAC Board and Nominating Committee membership require election/approval by the IFAC Council.

Contact Information

Please direct any inquiries to Elena Churikova, Senior Manager, Governance, via email at elenachurikova@ifac.org.

Overview of Vacancies

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment ³	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit the required time is essential. • Specific gender and regional targets as detailed below. 	For More Information, Click on the Link
IFAC Board	Deputy President ⁴	1	Not applicable	IFAC is seeking an exceptional individual to serve as Deputy President for a two-year term. This is a voluntary position for which the annual time commitment is estimated at 40–50% of a full-time position (approximately 700–880 hours per year). This workload gradually increases during the Deputy Presidency term, and should be expected to be around 70–80% of a full-time position assuming this individual is elected as President for the following two years.	Deputy President
	Category A	3	2	Nominees for IFAC Board membership should be senior members of IFAC member organizations with considerable international experience and highly respected both inside and outside the profession.	IFAC Board
	Category B	3	1	The estimated time commitment is approximately 200 hours per year and up to an additional 150 hours per year for subcommittee or working group work and IFAC related outreach.	
	Category C	1	0	For 2019, the Nominating Committee is particularly interested in candidates from the public sector (e.g., Auditors General), candidates who have a background in, and connectivity to, the regulatory community, as well as candidates with experience in standard setting. The Nominating Committee will give priority consideration to qualified female candidates in the first instance to increase the gender diversity on the Board. Nominations of candidates from the regions with lowest representation, i.e., Latin America-Caribbean, Australia-Oceania, and North America are particularly encouraged.	

³ The number of members eligible for re-appointment is included in the total number of vacancies in the preceding column; it is shown separately in this column, however, as members are often re-nominated and, if considered appropriate, recommended for re-appointment; this could reduce the number of vacancies available to new nominees.

⁴ It is anticipated that the Nominating Committee will recommend to the Council that the Deputy President be appointed as President. There are 7 vacancies on the IFAC Board in 2019, including the Deputy Presidency position. The Deputy President could be in any of the three categories.

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Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment ³	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit the required time is essential. • Specific gender and regional targets as detailed below. 	For More Information, Click on the Link
Nominating Committee	Members	1 LAC	1 LAC	There is one member from the Latin America-Caribbean region whose term is due for rotation at the end of 2018; this member is eligible for re-appointment for a second term of service, however, and expected to be re-nominated. The Nominating Committee will assess the need for a call for nominations for additional candidates based on the outcome of the Volunteer Performance Program and any other relevant factors early in 2018.	
CAP	Chair	1	0	IFAC is seeking an exceptional individual to serve as Chair of the CAP. This is a voluntary position for which the annual time commitment is estimated at 300–350 hours per year.	CAP Chair
	Members	3: 1 LA 1 AU 1 EU	2: 1 AU 1 EU	Ideally, nominees for CAP membership should possess a general knowledge of Professional Accountancy Organizations (PAOs), including governance, operations, and stakeholder relations; knowledge of the Statements of Membership Obligations (SMOs) and other IFAC Membership criteria; and some experience with international relations and institutional capacity building. The estimated time commitment is approximately 220 hours per year. For 2019, the Nominating Committee will aim to fill 1 of the 3 vacancies with a representative from the Latin America-Caribbean region. Nomination of strong female candidates from the Africa and Middle East regions are also encouraged.	CAP
PAO Dev. Committee	Members	3 At Large	3 At Large	Ideally, nominees for PAO Development Committee membership should possess experience with developing and strengthening PAOs; providing guidance and facilitating assistance to build the capacity of the accountancy profession and/or PAOs; advocating for PAO interests and partnering with key stakeholders; and holding relationships with donor organizations and development agencies. Estimated time commitment is approximately 250 hours per year, including participating in task forces, outreach activities, and MOSAIC-related activities. For 2019, the Nominating Committee is seeking highly qualified candidates, in particular, females from the Australia-Oceania region.	PAO Dev Committee

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Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment ³	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit the required time is essential. • Specific gender and regional targets as detailed below. 	For More Information, Click on the Link
PAIB Committee	Members	4	3	<p>The PAIBC acts primarily as a strategic advisory body for PAIBs. Nominees for PAIBC membership should be active, experienced professional accountants working in the private or public sectors, in large or small- and medium-sized organizations, and in finance or commercial roles, or serving as executive or non-executive directors. Ideally, candidates have an understanding of the demands and needs of organizations and the wider business environment. They should also be able to serve as advocates for the role of PAIBs. The Nominating Committee will give priority consideration to qualified female candidates in the first instance to increase gender diversity.</p> <p>Estimated time commitment is approximately 200–250 hours per year, including time for providing input to advisory groups between meetings and to periodically represent IFAC at conferences and events.</p> <p>Nominations from the Australia-Oceania, Latin America-Caribbean, and Africa-Middle East regions are particularly welcome.</p>	PAIB Committee
SMP Committee	Members	6	4	<p>The SMPC acts primarily as a strategic advisory body for SMPs. Nominees for SMPC membership should ideally have a strong technical understanding of international standards; expertise in SMP policy and regulation; experience with assurance and related services other than audit, and/or with business advisory services; and experience in the development and sharing of resources and tools that help SMPs implement international standards and adopt best management practices. The Nominating Committee will give priority consideration to qualified female candidates in the first instance to increase gender diversity.</p> <p>The estimated time commitment is approximately 225–300 hours per year, including participating in task forces and assisting with outreach.</p> <p>Nominations from North America, Australia-Oceania, Africa-Middle East, and Latin America-Caribbean are particularly welcome.</p>	SMP Committee

IFAC Board

Board Size:	President and 22 members
Vacancies for 2019:	Deputy President⁵ 7 members: <u>Category A:</u> 3 vacancies for which 2 current members are eligible for re-appointment <u>Category B:</u> 3 vacancies for which 1 current member is eligible for re-appointment <u>Category C:</u> 1 vacancy for which 0 current members are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	Endorsement by the IFAC Board and election/approval by the IFAC Council

About the IFAC Board

The IFAC Board is entrusted with taking all practicable steps to pursue the mission of IFAC by overseeing IFAC's governance, membership, resource allocation, and appointments to the IFAC committees. Working with the IFAC President and Deputy President, and through the Chief Executive Officer and management, the IFAC Board recommends to the Council IFAC's strategic course for policy making, major initiatives, and fostering relations with international organizations and governments. The Board's authority over these general areas is reflected in the IFAC Constitution and Bylaws.

The IFAC Board has general authorities and responsibilities, as well as specific responsibilities related to the Council, the Forum of Firms, and the Public Interest Oversight Authorities (PIOAs). These responsibilities are outlined in the [IFAC Constitution](#) (Article 19) and [IFAC Bylaws](#) (Article 25).

The IFAC Board currently operates four subcommittees: the Audit Committee, Governance Committee, Planning and Finance Committee, and Public Policy and Regulation Advisory Group. In addition to these subcommittees, the Board may form ad hoc working groups that are assembled for temporary projects and Board-related tasks (e.g., a Technology Advisory Group was formed in 2017). Board members are appointed to these subcommittees on the basis of their individual expertise and experience, as well as other factors related to an individual subcommittee terms of reference.

More information about IFAC and the IFAC Board, including the [IFAC Strategic Plan for 2016-2018](#), can be found on the [Governance section of the IFAC website](#).

Membership

The IFAC Board comprises the IFAC President and no more than 22 members. The allocation of seats on the Board reflects the level of financial contribution by IFAC Members as specified in Articles 20.1–20.4 of the [IFAC Bylaws](#). There are 3 categories (A, B, and C), each of which corresponds to a certain number of seats as follows:

- Category A: the top 12 contributing member bodies occupy 10 seats;

⁵ It is anticipated that the Nominating Committee will recommend to the Council that the Deputy President be appointed as President. There are 7 vacancies on the IFAC Board in 2019, including the Deputy Presidency position. The Deputy President could be in any of the three categories.

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- Category B: the next 13–24 contributing member bodies occupy 6 seats; and
- Category C: member bodies that are not ranked in the top 24 occupy 6 seats.

There may not be more than 2 Board members from member bodies with headquarters in the same country, except for the IFAC President in recognition of his/her status as independent Chair.

In circumstances when the Nominating Committee considers it appropriate to apply some degree of flexibility, the allocation of Board seats and the country limit may be modified within ranges specified in the IFAC Bylaws (Articles 20.2 and 20.4). The Nominating Committee is required to report to the IFAC Board and Council the reason for such modifications.

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Vacancy Overview

The IFAC Board comprises the IFAC President and no more than 22 members. Traditionally, the Nominating Committee has recommended the succession of the Deputy President to the office of President. Based on the assumption that the current Deputy President will be elected as President in 2018, this creates an additional vacancy in Category B as included below.

The vacancies on the IFAC Board for 2019 are as follows:

- Category A: 3 vacancies for which 2 current members are eligible for re-appointment
- Category B: 3 vacancies for which 1 current member is eligible for re-appointment
- Category C: 1 vacancy for which 0 current members are eligible for re-appointment

The Nominating Committee encourages nominations of highly qualified candidates from all regions and, in particular, from the regions with the lowest representation as follows: **Australasia-Oceania, Latin America-Caribbean, and North America.**

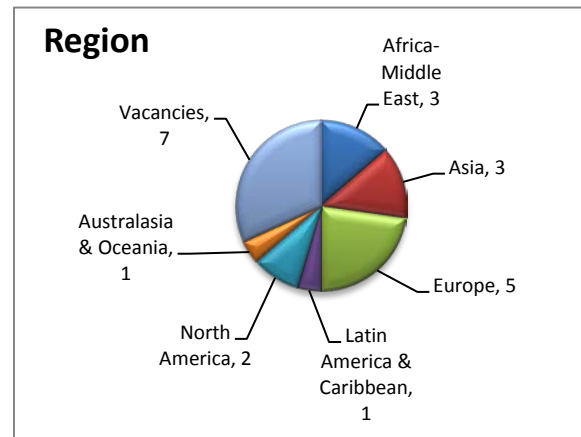
Gender equality is extremely important on the IFAC Board. The Nominating Committee will give priority to consideration of female candidates in the first instance and, therefore, nominations of qualified female candidates are strongly encouraged.

Experience

Nominees should be senior members of IFAC member organizations with considerable international experience and highly respected both within and outside of the profession.

For 2019, the Nominating Committee is particularly interested in candidates from the public sector (e.g., Auditors General), candidates who have a background in, and connectivity to, the regulatory community, as well as candidates with experience in standard setting (i.e., either standard setters or in the governance of standard setting), and accountants in business. Nominees should also have knowledge of the risks and opportunities that have an impact on the global accountancy profession and be familiar with IFAC and its activities in general.

Proficiency in English (written and oral) is essential.



Membership Requirements

Time Requirements

The IFAC Board meets a minimum of 4 times a year, and conference calls may be scheduled to consider pressing matters. Attendance at the annual Council meeting is desirable. Conservatively, this amounts to approximately 200 hours per year, including meetings, preparation, and travel. In addition, members participate in subcommittees and working groups, which require an additional time commitment of up to 150 hours per year, including meetings and IFAC related outreach activities. Board members may also need time to consult with their nominating organizations on agenda matters.

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

Summary of Time Commitment

- Attend 4 Board in-person meetings each year; attendance at the Council meeting is desirable.
- Subcommittees and working groups require additional time between meetings.
- Total time commitment is approximately 200 hours per year and an additional up to 150 hours per year for subcommittee or working group work and Board-related outreach.

Performance

Board members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the Board's work. Furthermore, the contribution of members beyond formal meetings, such as participation in the work of subcommittees and working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including travel insurance coverage, for attending Board 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. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

Deputy President of IFAC

Introduction

IFAC is seeking nominations of exceptional individuals for the position of Deputy President to serve under the new President from November 2018 to November 2020. Following, and subject to, recommendation by the Nominating Committee and approval by the Council, the Deputy President is expected to be able to assume the office of IFAC President for a two-year term, i.e., November 2020 to November 2022.

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 currently also includes the positions of Chair of the Planning and Finance Committee and Deputy Chair of the Nominating Committee.

The Board is composed of highly regarded, competent, and experienced individuals with a deep knowledge of IFAC who are likely to be in the best position to be elected as the Deputy President. It is foreseeable, however, that circumstances, as determined by the Nominating Committee, could arise where there are no appropriately qualified candidates among the Board members who are willing or available to serve as the IFAC's Deputy President (and President) for the required terms, or that other individuals have experience and knowledge of IFAC that may have been gained through other service within IFAC groups. To reduce the risk of not having qualified candidates available to serve, IFAC's Constitution provides for non-Board members to be able to be nominated for the Deputy President position.

General Qualifications for Nominees

A nominee for Deputy President should be a 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 have the ability to make astute business decisions that are in the best interests of both the public and the global profession.

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

Critical Knowledge and Skills

- Extensive knowledge of IFAC, its mission, and its strategic objectives.
- A dedication to the public interest that is genuine, time-tested, and global in nature.
- Ability to strengthen relationships with key stakeholders.
- Exceptional leadership skills.
- High-level management experience.
- Experience in chairing meetings and discussions (especially among volunteer organizations and/or international organizations).
- Strong public speaking and communications skills for both technical and non-technical audiences.
- Ability to work effectively among numerous cultures and professional specializations within the accounting profession.

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- Experience with development and/or implementation of public policy.
- Ability to strengthen and diversify the funding model.

Time Requirements:

The estimated time commitment for the Deputy Presidency is 40–50 percent of a full-time position (approximately 700–880 hours per year). This workload gradually increases during the Deputy Presidency term, and should be expected to be around 70–80 percent of a full-time position assuming this individual is elected as President for the following two years.

This commitment includes in-person attendance at all meetings of the Board, Nominating Committee, and Planning and Finance Committee. The Deputy President also attends some meetings of the Public Interest Oversight Authorities (i.e., Public Interest Oversight Board and Public Interest Committee) meetings and various meetings with members of the regulatory community. In addition, the Deputy President is expected to conduct outreach activities with IFAC Members and regional organizations.

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

Summary of Time Commitment

- 4 Board meetings and 1 Council meeting.
- 4–5 Nominating Committee meetings.
- 4 Planning and Finance Committee meetings.
- Meetings of the PIOB, PIC and regulatory community, as appropriate.
- Outreach activities with IFAC Members, regional organizations, and other stakeholders.

Financial and Visa Requirements

Costs, including insurance coverage, for attendance at all meetings are borne by the nominating and/or employing organization, unless a candidate qualifies for a Travel Support Program. If the Deputy President wishes to bring a technical advisor to any meetings, these costs are also borne by the nominating and/or employing organization. When the Deputy President assumes the office of the President, the cost for attendance at all meetings will be assumed by IFAC.

The Deputy President is responsible for making his/her own visa arrangements for international travel. IFAC will only provide visa support letters.

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IFAC Board Rotation Schedule 2018								Term Ending (X) Eligible for re- appointment (X1)		
Officers	Dues Cat	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2018	2019	2020
Grimes (President)		F			CAA NZ/CPA AU	PAIB-LE	2012	X		
Joo (Deputy President)	B	M	AS	Korea	KICPA	Academic	2013	X1		
Members	Dues Cat	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2018	2019	2020
Arraou	A	M	EU	France	CNCC/CSOEC	P-SMP	2017		X1	
Balhoff	A	M	NA	USA	AICPA	P-SMP	2016	X1		
Barie	A	F	NA	USA	AICPA	P-OIN	2017		X1	
Bellringer	A	F	NA	Canada	CPA CA	PSA	2013	X		
Coelho	A	M	LA	Brazil	CFC/IBRACON	P-Big 4	2017		X1	
De Nuccio	A	M	EU	Italy	CNDCEC	P-SMP	2018			X1
Johnson	A	M	EU	UK (Portugal)	ACCA	PAIB-LE	2016	X1		
Petty	A	M	AU	Australia	CAA NZ/CPA AU	Academic	2015			X
Someha	A	M	AS	Japan	JICPA	P-Big 4	2015			X
Thomas	A	F	NA	Canada	CPA CA	Member Staff	2015			X
Byrkjeland	B	F	EU	Norway	NRF	P-OIN	2013	X		
Ding	B	M	AS	Hong Kong	HKICPA	Member Staff	2015			X
Nombembe	B	M	A-ME	South Africa	SAICA	Member Staff	2015			X
Schruff	B	M	EU	Germany	IDW/WPK	P-Big 4	2014		X	
Zhiguo	B	M	AS	China	CICPA	Member Staff	2016	X1		
Hathorn	C	M	EU	UK	CIPFA/ICAS	P-OIN	2014		X	
McEvoy	C	F	EU	Ireland	ICPAI	P-SMP	2014		X	
Monroe Ellis	C	F	LA	Jamaica	ICAJ	PSA	2013	X		
Owuama	C	M	A-ME	Nigeria	ICAN	Consultant	2014		X	
Resmouki	C	F	A-ME	Morocco	OECRM	P-Big 4	2018			X1
Suttar	C	M	AS	Pakistan	ICAP	PAIB-LE	2018			X1
Total								8	7	8

Compliance Advisory Panel (CAP)

Panel Size:	6 members
Vacancies for 2019:	<p>Chair</p> <p>3 members—1 from LA, 1 from AU, and 1 from EU</p> <p>Included in the above are 2 current members—1 from AU and 1 from EU regions—who are eligible for re-appointment</p>
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board and Public Interest Oversight Board (PIOB)

About the CAP

The Compliance Advisory Panel (CAP) oversees the implementation and operation of the IFAC Member Compliance Program. The program serves the public interest by promoting the adoption and support for the implementation of international standards on public and private sector accounting, auditing, ethics, and education, as well as the establishment of related quality assurance review systems and enforcement mechanisms. As one of IFAC's public interest activities, the CAP's work with respect to the Compliance Program is overseen by the Public Interest Oversight Board (PIOB).

The CAP provides advice to the IFAC Quality and Development (Q&D) staff who report to the IFAC CEO. The staff work includes implementing the IFAC Compliance Program strategy and other initiatives, including: (a) assessing and making recommendations on IFAC admission applications and the continuous fulfillment of IFAC's membership criteria by existing members and associates; (b) undertaking periodic reviews of membership criteria; (c) reviewing the effectiveness of the Statements of Membership Obligations (SMOs), (d) developing tools and reports to assess and monitor how IFAC Members and Associates fulfill the SMOs and how jurisdictions adopt international standards and best practices; (e) reporting to the IFAC Board and IFAC Council on the Compliance Program; and (f) undertaking periodic review of work procedures and processes.

Further information on the CAP, its work program, SMOs, etc., is available on the [CAP homepage](#).

Call for Nominations

Chair

The current CAP Chair resigned from her position effective December 31, 2017. IFAC is seeking nominations of exceptional individuals to serve as CAP Chair. This is a voluntary position for which the annual time commitment is estimated at 300–350 hours per year. Please see more information below.

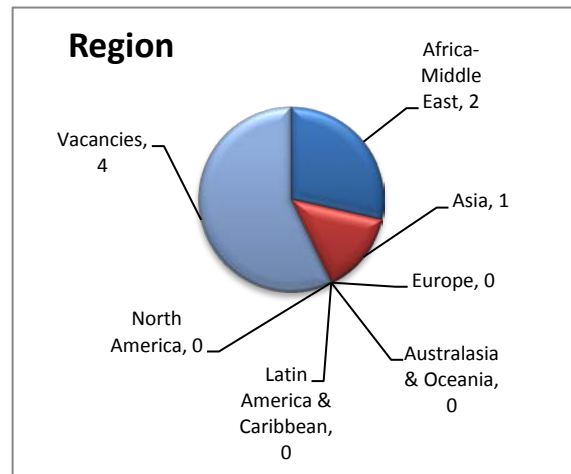
Membership

The CAP comprises no less than five members, including the Chair and Deputy Chair. The broad geographic representation from 6 regions of the world is an important consideration.

In 2019, there are 3 vacancies for which 2 current members—1 from the Australia region and 1 from the Europe region—are eligible for re-appointment.

The Nominating Committee will aim to fill 1 of the three vacancies with a representative from the **Latin America-Caribbean region**.

Gender balance is an important consideration and nomination of strong female candidates for all vacancies is encouraged, in particular from the Latin America-Caribbean, Africa, and Middle East regions.



Experience

Nominees will ideally possess the following experience:

- Good knowledge of PAOs (e.g., governance, operations, stakeholder relations, etc.) and their responsibilities (e.g., education, training, and certification; ethics; standard setting; investigation and discipline; advocacy; regulation of the profession; etc.) both in general and more specific to the PAOs in their region.
- Experience with international relations, institute building, and assistance to developing nations.
- An understanding of the effectiveness of standard-setting and regulatory frameworks relevant to the profession.
- A working knowledge of SMOs and other IFAC membership criteria.
- English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

Members are expected to attend 3 in-person meetings annually, with each meeting generally lasting 2 days. Additional teleconference meetings could be scheduled as needed.

Conservatively, this will amount to approximately 180 hours per year, including meetings, preparation, and travel.

CALL FOR NOMINATIONS

Occasionally, members may be asked to represent IFAC at activities closely linked to the Compliance Program. The total time a member might be expected to commit is approximately 220 hours per year.

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

Summary of Time Commitment

- Attend 3 CAP in-person meetings each year; participate in additional teleconferences as required.
- Some members may be asked to represent IFAC at other activities closely related to the Compliance Program.
- Total time commitment is approximately 220 hours per year.

Performance

CAP members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the panel's work. Furthermore, the contribution of members beyond formal meetings, such as activities closely linked to the Compliance Program, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including insurance coverage, for attending CAP meetings are borne by the member's nominating organization. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

Chair of the Compliance Advisory Panel

Introduction

The Nominating Committee is seeking nominations of exceptional individuals to serve as CAP Chair. This is a voluntary position for which the annual time commitment is estimated at 300–350 hours.

The CAP Chair is appointed by the IFAC Board and approved by the PIOB. The Chair reports to the IFAC Board, and works closely with the relevant IFAC staff. The Nominating Committee reviews the Chair's performance each year, based on evaluations by the CAP members and achievement of the work strategy and work plan.

It is expected that the nominating organization will cover expenses associated with attending CAP meetings and related events. IFAC will reimburse travel expenses for approved representational activities necessary for fulfilling the role of CAP Chair.

The Requirements for the CAP Chair

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

Leader of the CAP

- Provides leadership in developing and implementing the CAP's strategic objectives.
- Facilitates the due processes that support the credibility of the CAP's activities.
- Facilitates the expression of differing viewpoints and working toward a consensus that may involve compromise.
- Maintains a cooperative culture that recognizes issues that might not necessarily accord with popular views and require leadership resolution.
- Guides the CAP to ensure the effective and efficient use of IFAC resources in achieving objectives.
- Ensures the highest quality of output while remaining compliant with due process.
- Actively identifies emerging issues that are relevant to CAP work.
- Reviews the performance of CAP members annually according to the Volunteer Performance Program.
- Reports periodically to the IFAC Board and PIOB on achievement of the strategy and work plan (this generally requires travel for 1–2 in-person meetings per year).

Spokesperson and Representative

- Acts as a spokesperson for, and representative of, the CAP.
- Encourages a deeper understanding of CAP strategies, objectives, and activities with key stakeholders.
- Actively advocates for the adoption and implementation of international standards and, thereby, encourages professional accountants' compliance with these standards.

CALL FOR NOMINATIONS

Liaison

- Develops effective relationships with key stakeholders, e.g., member organizations, regional organizations and accountancy groupings, international development agencies, etc.
- Becomes familiar with and considers the views of key stakeholders on CAP strategies, objectives, and activities.
- Ensures that CAP are communicated to and discussed with the IFAC Board and vice versa.
- Participates in meetings with the chairs of the international standard-setting boards and IFAC committees as needed.
- Attends the annual IFAC Council Meeting and at least one IFAC Board meeting per year, and is available for IFAC management interaction as needed

CALL FOR NOMINATIONS

CAP Rotation Schedule 2018							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2018	2019	2020
Byrne (Chair, 2016-2018)	F	NA	USA	AICPA	P-OIN	2010	X		
MB Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2018	2019	2020
Egan (Deputy Chair, 2018)	F	AU	Australia	CAA NZ/CPA AU	PAIB-SME	2016	X1		
Ekenstam	F	EU	Sweden	NRF	P-Big 4	2016	X1		
Flores	M	LA	Mexico	IMCP	P-Big 4	2013	X		
Nkajja	M	A-ME	Uganda	ICPAU	Member Staff	2014		X	
Rahman	M	AS	Pakistan	ICAP	PAIB-LE	2015			X
Sindaha	M	A-ME	Jordan	JACPA	P-OIN	2014		X	
Total							4	2	1

Professional Accountancy Organization (PAO) Development Committee

Committee Size:	12 members
Vacancies for 2019:	3 At Large members
	Included in the above are 3 current members (At Large) who are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

About the PAO Development Committee

The IFAC Professional Accountancy Organization (PAO) Development Committee serves as strategic advisor to IFAC in its efforts to build the capacity of PAOs and strengthen the accountancy profession around the world in the public interest. This includes raising awareness of good practice in PAO development, facilitating knowledge sharing on the adoption and implementation of international standards, and increasing understanding of the capacity challenges faced by PAOs among national, regional, and international stakeholders, including the donor community.

The PAO Development Committee:

- Encourages and supports development partnerships between PAOs.
- Provides input for the development of tools and guidance that support PAO growth in accordance with good practice and international standards.
- Provides input to IFAC’s work to achieve the goals of the Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration (MOSAIC), which focuses on enhancing the coordination of the accountancy profession’s capacity building efforts.

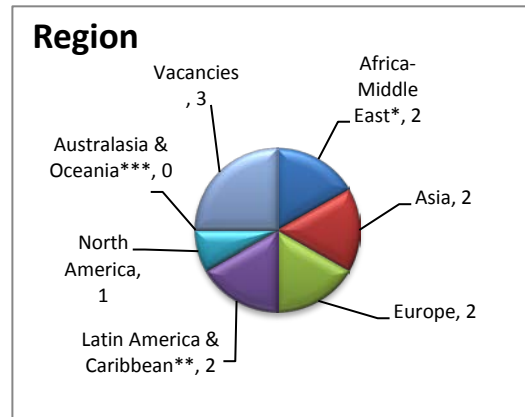
To learn more about the PAO Development Committee, please see the [PAO Development Committee homepage](#).

Call for Nominations

Vacancy Overview

The PAO Development Committee comprises 12 members—6 regional Members, each representing one of the 6 regions of the world: Africa-Middle East, Asia, Australasia-Oceania, Europe, Latin America-Caribbean, and North America; and 6 at-large members that could represent any of those 6 regions.

In 2019, the PAO Development Committee has 3 vacancies for representatives from any region of the world for which 3 current members are eligible for re-appointment.



Nominations of highly qualified candidates from the Australia-Oceania region, in particular females, are strongly encouraged.

CALL FOR NOMINATIONS

Experience

Nominees will ideally have the following experience and skills:

- Interest in, and understanding of, the challenges and success factors related to the development of the accountancy profession and PAOs.
- Experience in developing and strengthening a PAO, including addressing the Statements of Membership Obligations and other IFAC membership criteria as the global benchmarks for the development of PAOs.
- Experience in providing guidance and facilitating assistance to build the capacity of the accountancy profession and/or PAOs where it is less established.
- Experience in advocating for PAO interests and partnering with key stakeholders, including government.
- Having relationships with donor organizations and development agencies, and/or working with such organizations on projects focused on building the capacity of the accountancy profession and/or PAOs is desired.
- English proficiency (both written and oral) is essential. Proficiency in another language is a plus.
- The Nominating Committee is particularly interested in receiving nominations of individuals who are, or have been, directly involved in capacity building of PAOs or accountancy reform activities at the national or regional level.

Membership Requirements

Time Requirements

Members will be required to attend and participate in 2 physical meetings per year, each lasting 2–3 days, for a total of approximately 150 hours, as well as 1 webinar per year.

Members are also expected to undertake at least 1 outreach activity per year, funded by their nominating organization and in their role as ambassadors of the PAO Development Committee and IFAC.

Members are invited to attend the annual MOSAIC Forum, and might be requested to participate in a MOSAIC Steering Committee meeting or webinar if they are involved in a project relevant to the Steering Committee.

Members might be required to attend 2–3 task force meetings per year, held virtually or, where possible, in person alongside the committee meetings.

The total estimated time commitment, including meetings (preparation and travel), outreach, and task force work is approximately 250 hours per year.

Summary of Time Commitment

- Attend the 2 in-person and 1 virtual meetings of the PAO Development Committee each year. Time commitment for these elements is estimated at 150 hours per year.
- Approximately 100 hours additional time is required for outreach activities, MOSAIC-related events, and task force participation.
- Total time commitment is approximately 250 hours per year.

CALL FOR NOMINATIONS

Performance

PAO Development Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, such as outreach and participation in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including insurance coverage, for attending PAO Development 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. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

CALL FOR NOMINATIONS

PAO Development Committee Rotation Schedule 2018								Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Member Type	Service	2018	2019	2020
Herath (Chair, 2017-2019)	M	AS	Sri Lanka	ICASL	P-Big 4	At Large	2013		X1	
MB Members	Gender	Region	Country	Nominating Organization	Professional Classification	Member Type	Service	2018	2019	2020
Edwards	M	EU	UK	CCAB (CIPFA)	Member Staff	Regional EU	2014		X	
Guerinel	F	EU	France	CNCC/CSOEC	P-SMP	At Large	2016	X1		
Iyer	F	EU (A-ME)	UK (Botswana)	AAT/BICA	Academic	At Large	2016	X1		
Kayemba (DC, 2018)	F	EU (A-ME)	Europe (Uganda)	ICPAU / ACCA	Government	At Large	2014		X	
Kiss*	M	EU	Romania	CFAR	P-Big 4	At Large	2015	X1		
Milhem	M	A-ME	Jordan (Palestine)	IASCA	P-OIN	Regional A-ME	2018			X1
Misita	F	EU	Bosnia and Herzegovina	UAAF/WFBH	Consultant	At Large	2018			X1
Padmore	F	NA (LA)	Canada (Barbados)	CPA CA	P-Big 4	At Large	2017		X1	
Sheikh	M	AS	Pakistan	ICAP	P-OIN	Regional AS	2017		X1	
Solis	M	LA	Nicaragua	CCPN	P-OIN	Regional LA	2015			X
Sotomayor	M	NA	USA	AICPA	P-SMP	Regional NA	2015			X
Total								3	5	4

Professional Accountants in Business (PAIB) Committee

Committee Size:	18 members
Vacancies for 2019:	4 members
	Included in the above are 3 current members who are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

About the PAIB Committee

The Professional Accountants in Business (PAIB) Committee serves IFAC Members and the more than one million professional accountants worldwide who are employees, consultants, and self-employed owner-managers or advisors in commerce, industry, financial services, education, and the public and not-for-profit sectors.

The PAIB Committee provides strategic advice to IFAC on how to best support the global PAIB constituency, helping to support member organizations in enhancing the competence of their members through sharing and development of knowledge, ideas, and resources, particularly in the following topic areas:

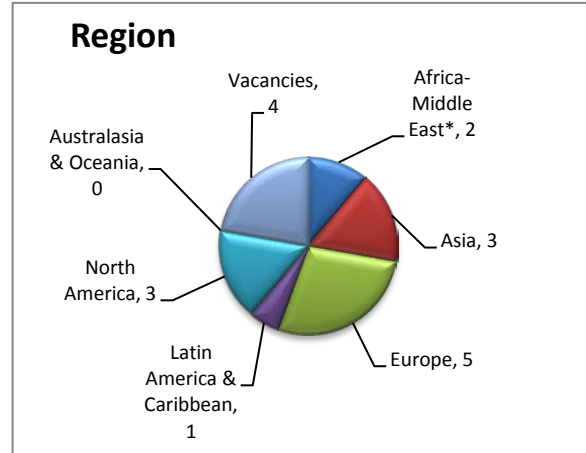
- Finance function transformation
- Governance and ethics, and corporate responsibility
- Risk management and internal control
- Financial and performance management, and
- Business reporting

More information about the PAIB Committee, its activities, publications, current membership, etc. can be found on the [PAIB Committee homepage](#).

Call for Nominations

Vacancy Overview

The PAIB Committee comprises 18 members. In 2019, there are 4 vacancies for which 3 current members are eligible to be re-appointed for a second term of service. Although current members are often re-nominated and—if considered appropriate—recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. Nominations of highly qualified candidates from the regions with the lowest representation are particularly encouraged. As presented in the chart, these regions are: **Australia-Oceania, Latin America-Caribbean, and Africa-Middle East.**



Gender equality is extremely important and the Nominating Committee will give priority to consideration of female candidates in the first instance and, therefore, nominations of qualified female candidates are strongly encouraged.

Experience

The Nominating Committee is looking for active, experienced professional accountants working in the private or public sectors, in large or small- and medium-sized organizations, and in finance or commercial roles, or serving as executive or non-executive directors. Ideally, candidates bring an understanding of the demands and needs of organizations and the wider business environment and recognize the importance of accountancy professionalism to the success of organizations. They should also be able to serve as an advocate for the role of PAIBs.

Knowledge of, and experience with, good practice and thought leadership in the following areas is desirable:

- Enhancing the contribution of PAIBs as business and finance leaders and effective business partners.
- Effective corporate governance, risk management, and internal control.
- Enterprise performance management.
- Enhanced business and financial reporting (including integrated and sustainability reporting), specifically considering how it can be further improved in practice.
- With the assistance of staff, members are encouraged to contribute to the [IFAC Global Knowledge Gateway](#) by authoring relevant articles and commenting on discussions.
- English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

The PAIB Committee meets at least twice per year, each meeting lasting 2 days.

Between meetings, members are expected to work closely with IFAC staff on issue- or project-focused advisory groups. Engagement is mostly by e-mail, Skype, or teleconference.

CALL FOR NOMINATIONS

Members will have to spend additional time consulting with their nominating organization and other PAOs to discuss agenda matters and seek input, as well as to communicate the outcomes of meetings.

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

Summary of Time Commitment

- Attend 2 PAIB Committee meetings each year.
- Additional time for providing input on advisory groups between meetings and to periodically represent IFAC at conferences and events.
- Total time commitment is approximately 200–250 hours per year (1–1.5 days per month on average).

Technical Support

The nominating organization may choose to provide its member with a technical advisor who provides an important communication link back to the nominating organization. The technical advisor is also encouraged to work closely with PAIB staff on project development.

Performance

PAIB Committee members are evaluated each year under the Volunteer Performance Program. Assessment of performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, such as serving on advisory groups, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including insurance coverage, for 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. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

CALL FOR NOMINATIONS

PAIBC Rotation Schedule 2018							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2018	2019	2020
Tilley (Chair, 2014-2016; 2017-2019)	M	EU	UK	CIMA	Consultant	2014		X1	
MB Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2018	2019	2020
Bedard	M	NA	USA	AICPA	PAIB-LE	2018			X1
Chaplin	M	EU	UK	CIMA	PAIB-LE	2015			X
Evans	F	NA	Canada	CPA CA	FSR	2013	X		
González Lima	M	LA	Mexico	IMCP	PAIB-LE	2014		X	
Hassan	F	AS	Malaysia	MIA	Consultant	2016	X1		
Kunaka	M	A-ME	Zimbabwe	ICAZ	Member Staff	2014		X	
Monehin	M	A-ME	Nigeria (UAE)	ICAN	PAIB-LE	2016	X1		
Muscat	M	EU	Malta	MIA	PAIB-LE	2018			X1
Rao	M	AS	India	ICAI-Cost Accountants	PAIB-LE	2017		X1	
Rughani* (Deputy Chair, 2017-2018)	M	EU (A-ME)	UK (Kenya)	ACCA	PAIB-LE	2015		X1	
Senior	F	EU	UK	CCAB (CIPFA)	Government	2017		X1	
Shaikh	M	AS	Pakistan	ICAP	PAIB-LE	2017		X1	
Tugman	M	NA	Canada	CPA CA	PAIB-LE	2015			X
Urquhart	M	AU	Australia	CAA NZ/CPA AU	PAIB-LE	2016	X1		
Van de Werken	F	EU	Netherlands	Royal NBA	PAIB-LE	2017		X1	
White	M	NA	USA	IMA	Consultant	2015			X
Yung	F	AS	Hong Kong	HKICPA	PAIB-LE	2015			X
Total							4	8	6

Small and Medium Practices (SMP) Committee

Committee Size:	18 members
Vacancies for 2019:	6 members
	Included in the above are 4 current members who are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

About the SMP Committee

The Small and Medium Practices (SMP) Committee provides strategic input on IFAC’s activities to support and represent the interests of professional accountants who work in SMPs. The SMP Committee supports IFAC’s work in three main areas:

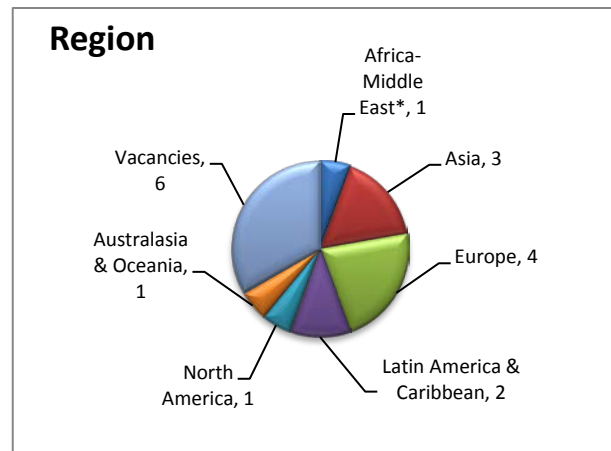
- Providing input into the development of international standards of accounting, assurance and auditing, and ethics to help ensure that the standards are relevant and proportionate from the SMP and SME perspective.
- Developing and sharing resources, tools, news, and expertise with a focus on the implementation of international standards, practice management, and providing business advisory services.
- Raising the visibility and voice of SMPs and SMEs through global representation and advocacy.

More information about the SMP Committee, its activities, publications, current membership, etc., can be found on the [SMP Committee homepage](#).

Call for Nominations

Vacancy Overview

The SMP Committee comprises 18 members. In 2019, there are 6 vacancies for which 4 current members eligible to be re-appointed for a second term. Although current members are often re-nominated and—if considered appropriate—recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. Nominations of highly qualified candidates from the regions with the lowest representation is particularly encouraged. As presented in the chart, these regions are: **North America, Australasia-Oceania, Africa-Middle East, and Latin America-Caribbean.**



Gender equality is extremely important and the Nominating Committee will give priority to consideration of female candidates in the first instance and, therefore, nominations of qualified female candidates are strongly encouraged.

To manage possible imbalances in rotations on the SMPC and other composition needs, the Nominating Committee may recommend a term shorter than 3 years and, therefore, some members may not be able to serve for the maximum term of 6 years.

CALL FOR NOMINATIONS

Experience

The Nominating Committee welcomes nominations from individuals in SMPs, professional accountants working in SMEs, and academics currently involved with SMP/SME issues. The Nominating Committee is particularly interested in individuals with the following knowledge and experience:

- Strong technical knowledge of the IAASB's standards, IFRSs for SMEs, and/or the IESBA Code of Ethics for Professional Accountants™ from an SMP and SME perspective, as well as an understanding of the standard-setting process.
- An understanding of the key challenges and opportunities facing SMPs. This includes the impact of technology developments, talent management, as well as how practitioners can remain competitive, for example, by providing business advisory and consultancy services.
- Expertise in SME policy and regulation.
- Strong relationships/links with key SMP/SME stakeholder groups.
- Familiarity with research relevant to SMEs and SMPs.
- Knowledge of resources and tools that help SMPs implement international standards, manage their practices, and provide business support services to clients.
- Authoring articles and opinion pieces in member organization magazines/newsletters and other relevant publications (e.g., trade journals) because members are expected to contribute to the [IFAC Global Knowledge Gateway](#).
- IFAC and understanding of how the SMP Committee.
- English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

The SMP Committee typically meets 2–3 times a year, with each meeting lasting 2 days. The total estimated time commitment is approximately 150 hours per year, including meetings, preparation, and travel.

In addition, members may also be expected to participate in SMP Regional Forums, possibly one per year, and be proactive about making presentations on the committee's activities at conferences and seminars. Members are also expected to participate in task forces and work on additional projects. These require an additional time commitment of 75–100 hours per year.

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

Summary of Time Commitment

- Attend 2–3 SMP Committee meetings each year.
- Participation in events (e.g., SMP Regional Forums) is expected, and presentations at conferences and participation at other meetings are strongly encouraged.
- Additional time for projects between meetings.
- Total time commitment is approximately 225–300 hours per year.

CALL FOR NOMINATIONS

Technical Support

Members who are SMPs will especially benefit from access to the technical resources of the nominating organization. The nominating organization is encouraged to provide technical support, where possible, by appointing a technical advisor who accompanies the member to meetings and/or by granting access to its technical resources between meetings. As the SMP Committee updates and develops guidance to assist practitioners when implementing international standards, a high level of technical assistance is essential.

Performance

SMP Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, such as participating in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including insurance coverage, for 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. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

CALL FOR NOMINATIONS

SMPC Rotation Schedule 2018							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2018	2019	2020
Foerster (Chair, 2017-2019)	F	LA	Brazil	IBRACON/CFC	P-SMP	2014		X1	
MB Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2018	2019	2020
Bagshaw (Deputy Chair, 2018)	F	EU	UK	CCAB (ICAEW)	Member Staff	2013	X		
Bailey	M	EU	Malta	MIA	P-OIN	2018			X1
Brathwaite	M	LA	Barbados	ICAB	P-Big 4	2018			X1
Bertram	M	EU	Germany	IDW/WPK	P-SMP	2016	X1		
Erskine	F	AU	Australia	CAA NZ/CPA AU	P-SMP	2015			X
Fadnis	M	AS	India	ICAI-Chartered	P-OIN	2016	X1		
Gómez	M	EU	Spain	ICJCE	P-OIN	2015			X
Higuchi	M	AS	Japan	JICPA	P-SMP	2017		X1	
Kaawaase	M	EU (A-ME)	UK (Uganda)	ICPAU/ACCA	P-SMP	2016	X1		
Khrouf	M	A-ME	Tunisia	OECT	P-SMP	2016	X1		
Kong*	M	AS	Hong Kong	HKICPA	P-OIN	2018		X1	
Mbaya*	M	A-ME	Kenya	ICPAK	P-SMP	2018		X1	
McGeachy	F	NA	Canada	CPA CA	P-SMP	2013	X		
Vuopala*	M	EU	Finland	NRF	P-OIN	2018		X1	
Pozzoli	M	EU	Italy	CNDCEC	P-SMP	2017		X1	
Willie	M	NA	USA	AICPA	P-SMP	2015			X
Yin	M	AS	China	CICPA	Member Staff	2015			X
Total							6	6	6

Definition of Practitioners and Non-Practitioners

The Nominating Committee considers the professional balance on the IFAC Board and committees. The criteria set out below are used to classify candidates as practitioners and non-practitioners.

Practitioners

A practitioner is a member or an employee of an audit firm. IFAC classifies candidates from such firms into the following 4 categories:

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

Even though audit firms can provide a variety of professional services other than auditing, all of their employees are considered practitioners for the purposes of this classification. Individuals who are not providing auditing services, but do provide, for example, other assurance services or business advisory services, are designated as practitioners because their employment relationship places them in a position of having an interest in the economic results of their firm as a whole.

Non-Practitioners

A non-practitioner is not a member or an employee of an audit firm. Former members or employees of such firms can be regarded as non-practitioners only after 3 years have elapsed since ceasing membership in, or employment by, a firm. The PIOB does have the authority, however, to reduce that period, on a “comply or explain basis,” to no less than 1 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
- IFAC Member Staff (see guidance below)

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- PAIB—Large Entity
- PAIB—Small- and Medium-Sized Enterprise
- Public Sector—Auditor
- Public Sector—Preparer
- Retired PAIB—Large Entity
- Retired Practitioner—Big 4
- Retired—Other
- Other

IFAC Member Staff Classification

Classification of IFAC member staff as non-practitioners or practitioners is based on a detailed review by the Nominating Committee of the information in a candidate's nomination form and membership statistics. As a general rule:

1. IFAC member staff can be regarded as non-practitioners only after 3 years have elapsed since ceasing membership in, or employment by, an audit firm.

If an IFAC member staff person is a retired partner of an audit firm, the Nominating Committee will consider whether that person's obligations to the audit firm or the audit firm's obligations to the person may require him/her to be regarded as a practitioner despite the fact that 3 years have elapsed since ceasing membership in the audit firm.

2. IFAC member staff can be regarded as non-practitioners if the percentage of their membership in public practice is less than 50 percent and their revenue from public practice membership fees (individual or firms) is less than 50 percent. If any of these percentages are more than 66 percent, IFAC member staff are considered to be practitioners. If the percentage is between 50 percent and 66 percent, the Nominating Committee will determine how to classify a nominee after considering the combined effect of (1) and (2) and any other relevant factors.

An IFAC member's membership in public practice and revenue from public practice membership fees are calculated based on the annual membership statistics received from IFAC members and takes account only of the statistics related to active members, excluding retirees and students.

Volunteer Performance Program

The quality of the output of the IFAC Board and committees, as well as their credibility, is ultimately determined by the input provided by its members. The Volunteer Performance Program offers constructive dialogue between Board and committee Chairs and members about their expectations and members' involvement in the work of the boards. It also provides valuable information to the Nominating Committee. The IFAC Board and the Public Interest Oversight Authorities (PIOAs), as appropriate, receive a report on the outcomes of the program, in summarized and anonymous format.

The Volunteer Performance Program calls on the Chair, in consultation with the Deputy Chair and senior staff, to review the performance of each member, and on each member to review the performance of the Chair. Chairs and members fill out confidential forms that they submit to the Nominating Committee. The criteria for the performance of members are as follows:

- Attendance
 - Meeting attendance is determined based on the number of meeting days a member attends. In accordance with the guidelines, an annual attendance rate of 75 percent or higher is considered satisfactory, recognizing that sometimes a member might miss a meeting for unforeseen circumstances.
- Contribution
 - Contribution by preparing for, and actively participating in, meetings of the boards, task forces, and other task-based working groups, as well as participation in outreach and other events related to the work of the boards.
 - Willingness to assume responsibility, including taking initiative on projects.
 - High-quality input supported by diligent research and ability to place information in the context of the professional environment or other factors, such as economic, political, or commercial conditions.
- Collaboration
 - Willingness to cooperate with all individuals on the Board or committees 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.
 - Ability to look beyond the different backgrounds of members and focus on achieving common positions based on commitment to the public interest.
- Communication
 - Proficiency in oral and written English.
 - Ability to present ideas and convey messages in a clear and coherent manner.
 - Responsiveness to communications about the Board's or committees' work, such as emails from the Chair or staff.

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- Commitment to the Public Interest
 - Focus on maintaining or improving the integrity and reputation of the global accountancy profession and on discharging its responsibilities to the public.
 - Ability to reflect the wider public interest in the decision-making process and in executing the Board's or committees' work plan.
 - Impartiality with respect to, for example, regional or national interests or other professional or commercial concerns (e.g., the views of the employing organization or a specific subset of the accountancy profession).

Application of the Volunteer Performance Program

The Volunteer Performance Program provides valuable information to the Nominating Committee in deciding on potential re-appointments, succession planning, and performance issues.

Re-appointments

- The Nominating Committee values the continuity of membership on the Board and committees, but decisions on the re-appointment of members are foremost guided by the most suitable person for the position criteria.
- The Nominating Committee considers the performance evaluations of re-nominated members in deciding on their re-appointment. Generally, well-performing members are likely to be appointed for another term, unless there is a nominee whose professional qualifications, work experience, and/or educational background are more suited to the current needs of a particular Board or committee. When performance does not meet expectations, members are unlikely to be recommended for re-appointment.

Succession Planning

- The planned succession of board leadership also contributes to continuity, which ultimately affects the quality of the output. Through the Volunteer Performance Program, the Nominating Committee consults with the Chair on the members' potential for future leadership. The Nominating Committee considers this opinion when deciding on its recommendations for leadership positions.

Performance Issues

- In rare circumstances, the Nominating Committee may identify a member whose performance does not meet expectations. In such cases, the Nominating Committee may ask the Chair to monitor the situation for a period of time. In the rare circumstances where the Nominating Committee identifies a lack of improvement, it may recommend to the IFAC Board and the PIOAs, as appropriate, the removal of the member.

Travel Support Program for Board and Committee Members

What is the Travel Support Program?

IFAC offers travel support to qualifying members of the IFAC Board and committees. The objective is to facilitate representation from developing countries on the boards.

Who qualifies for travel support?

The following considerations are applied to determine whether a nominee qualifies for the program:

First Consideration	Second Consideration	Third Consideration
<p>The nominations form contains a request to be considered for the program.</p>	<p>The candidate is nominated by an organization, including an IFAC member, associate, or affiliate; AND</p>	<p>The nominee's membership is endorsed, approved, and/or reported to the IFAC Board, PIOB, and/or PIC, as appropriate.</p>
	<p>(a) the organization is headquartered in a country on the World Bank list of developing countries (see table on Page 35); and</p> <p>(b) the organization's total revenue does not exceed US \$2 million; and</p> <p>(c) in the case of an IFAC member, associate, or affiliate, the organization is in good standing with regard to its membership.</p>	

Eligibility is determined in the year a nomination is submitted. In the case of a joint nomination, all nominating organizations have to qualify for a nominee to be eligible for travel support.

If the nominating organization is an IFAC member, associate, or affiliate, the organization's membership should remain in good standing for its qualifying member(s) to continue to participate in the program. If the nominating organization fails to meet its membership obligations in terms of the IFAC Constitution and Bylaws, its participant(s) in the program will no longer be considered qualifying members and travel support will be suspended.

For what period is the support awarded?

If selected for the program, travel support will be provided to the qualifying member during his/her first term of service (ordinarily up to 3 years), irrespective of any changes in the criteria noted under the second consideration in the above table during this period. If the member is re-nominated at the end of the first term of service, the nominating organization has to reapply for the program.

Is there a limit to the number of participants in the program?

Travel support is made available to a limited number of qualifying members each year. For 2019, the number is 24 members, of which 10 are allocated to the IFAC Board and committees as follows: IFAC Board (2), Nominating Committee (1), CAP (1), PAODC (2), PAIB (2), and SMP (2). If the number of potential

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participants for all boards and committees does not exceed the maximum number of participants in the program, the number of participants per IFAC Board and committees could vary by 1.

A nominating organization cannot have more than 2 qualifying members participating in the program in any 1 year.

Is there a limit to the amount of travel support?

The level of financial support per year is as follows:

- If nominated by an organization (including an IFAC member, associate, and affiliate), the nominating organization pays the first \$1,500, and IFAC provides enough financial support for the member to be able to attend the meetings of his/her board.
- Travel support is for attending in-person full meetings of the board; it does not apply to meetings conducted by other means (video or teleconference, etc.) or meetings of subgroups (working groups, etc.). Travel costs are reimbursed on the basis of actual cost and not as a daily per diem.

Are there any further requirements for participants in the program?

Participants should adhere to the requirements of the Travel Support Policy, which include the conditions for reimbursement, such as the use of economy airfares and the prompt submission of expense claims with all receipts and vouchers. The Travel Support Policy will be distributed to the approved members on the annual basis.

List of Developing Countries**Total of 140 countries**

Afghanistan	Congo, Dem. Rep	Iran, Islamic Rep.	Morocco	Sri Lanka
Albania	Congo, Rep.	Iraq	Mozambique	St. Lucia
Algeria	Costa Rica	Jamaica	Myanmar	St. Vincent and the Grenadines
American Samoa	Côte d'Ivoire	Jordan	Namibia	Sudan
Angola	Croatia	Kazakhstan	Nauru	Suriname
Argentina	Cuba	Kenya	Nepal	Swaziland
Armenia	Djibouti	Kiribati	Nicaragua	Syrian Arab Republic
Azerbaijan	Dominica	Korea, Dem Rep (North Korea)	Niger	Tajikistan
Bangladesh	Dominican Republic	Kosovo	Nigeria	Tanzania
Belarus	Ecuador	Kyrgyz Republic	Pakistan	Thailand
Belize	Egypt, Arab Rep.	Lao PDR	Panama	Timor-Leste
Benin	El Salvador	Lebanon	Papua New Guinea	Togo
Bhutan	Equatorial Guinea	Lesotho	Paraguay	Tonga
Bolivia	Eritrea	Liberia	Peru	Tunisia
Bosnia and Herzegovina	Ethiopia	Libya	Philippines	Turkey
Botswana	Fiji	Macedonia, FYR	Romania	Turkmenistan
Brazil	Gabon	Madagascar	Russian Federation	Tuvalu
Bulgaria	Gambia, The	Malawi	Rwanda	Uganda
Burkina Faso	Georgia	Malaysia	Samoa	Ukraine
Burundi	Ghana	Maldives	São Tomé and Príncipe	Uzbekistan
Cambodia	Grenada	Mali	Senegal	Vanuatu
Cameroon	Guatemala	Marshall Islands	Serbia	Venezuela, RB
Cape Verde	Guinea	Mauritania	Sierra Leone	Vietnam
Central African Republic	Guinea-Bissau	Mauritius	Solomon Islands	West Bank and Gaza
Chad	Guyana	Mexico	Somalia	Yemen, Rep.
China	Haiti	Micronesia, Fed. Sts.	South Africa	Zambia
Colombia	Honduras	Moldova	South Sudan	Zimbabwe
Comoros	India	Mongolia		
	Indonesia	Montenegro		

Source: World Bank, current 2017 fiscal year, at

<https://datahelpdesk.worldbank.org/knowledgebase/articles/906519>

Instructions for Submitting a Nomination

The nominations database is located on the [IFAC website](#) and includes features to improve the functionality and effectiveness of the nominations process. Features include the ability to export the nominations form from a portable Excel form to the nominations database. In addition, nominating organizations are able to save an incomplete or complete nomination form in PDF format for later review.

Log Into an Account:

- If a nominating organization has previously registered on the IFAC website, please enter your email address and password in the indicated fields on the Login page and click the *Login* button.
- If you have forgotten your password, please click on the *Forgot Your Password* link and your password will be sent to your email address.

Create a New Account:

- If a nominating organization does not have an account, please create a new account on the [Registration page](#) as follows:
 - enter your email address and profile information;
 - save the account information by clicking on the *Create New Account* button; and
 - go to the link provided in the confirmation email to activate your account and create a password.

Submit a Nomination:

- Once a nominating organization is registered and logged in, navigate to the [Nominations Database page](#) and then click on *Make a New Nomination*.
- Fill out a separate nomination form for each position for which you would like to nominate a candidate. If a nominating organization wishes to nominate the same candidate for 2 different positions, 2 separate nomination forms should be submitted.
- A nomination form may not be submitted unless all questions are fully answered.
- If necessary, each nomination form can be saved as a draft and completed at a later date. Please use the *Save as Draft* option at the end of the *Review* page of the form. Note that a nomination form is saved automatically if you click on the *Save* button at the end of each section of the nomination form.
- A nominating organization may also save the nomination form as a PDF file and send it to a nominee to obtain additional information or for review. Please use the *Save as a PDF* option at the end of the *Review* page of the form.
- Once a nomination form is fully completed, a designated representative from a nominating organization may review and submit the nomination by using the *Submit to IFAC* option on the *Review* tab at the end of the *Review* page of the form. Once submitted, the nomination form is final and cannot be edited.

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- If a nominating organization wishes to obtain information from a nominee before completing the online nomination form, it may use a portable Excel form located on the *Nominations Database* page. Once the nominee has filled out the Excel form, a designated representative from a nominating organization can easily upload it to the database and finalize the submission process.

Manage Nominations:

- To manage your existing nominations, navigate to the *Nominations Database* page. There, you can see the list of nominations created with your username. You may edit or delete draft nominations before you submit them to IFAC.
- A single account for all nominations will provide a nominating organization with a complete overview of the nominations for this year and create a history of nominations for subsequent years.
- If a nominating organization is submitting multiple nominations, it can make copies of any nomination so there is no need to answer questions that apply to all candidates (for example, questions that relate to the nominating organization) multiple times.

People from a nominating organization other than a designated representative, including nominees, will not have access to nominations created from your account. If you wish for a nominee or somebody in your organization to review information you have submitted, you will need to send them the nomination form(s) in PDF format.

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