

**Meeting:** Nominating Committee  
**Meeting Location:** Conference Call  
**Meeting Date:** October 24, 2019  
**From:** In-Ki Joo, Chair, Nominating Committee  
Alan Johnson, Deputy Chair, Nominating  
Committee

## Agenda Item 5

For:  
 Approval  
 Discussion  
 Information

### Proposed 2020 Composition of IFAC Board Subcommittees

#### Objective(s) of Agenda Item

1. To present Officers' recommendations for the 2020 composition of the IFAC Board subcommittees and advisory groups (later referred to as Board subcommittees) for the Nominating Committee's approval. The IFAC Board Subcommittees in 2020 include:
  - Planning and Finance Committee (PFC)
  - Audit Committee (AC)
  - Governance Committee (GC)
  - Public Policy and Regulation Advisory Group (PPRAG)
  - Technology Advisory Group (TAG)
  - IFAC Human Resources and Compensation Committee (HRCC)
  - Membership Committee (MC)

#### Membership Committee

2. The IFAC MC is the newly established Subcommittee of the IFAC Board with the main purpose to provide advice on membership admissions and enforcement matters. The IFAC Board approved having the CAP's responsibilities to transition to the new IFAC MC, which is expected to start operating in 2020. The IFAC Board also approved the proposed changes to the IFAC Constitution and Bylaws that includes the changes related to removing CAP and adding the MC. The revised Constitution and Bylaws will be presented to the IFAC Council for approval at its meeting on November 13-14.
3. The IFAC Board approved the MC Terms of Reference (ToR) at its June meeting. In accordance with the MC ToR:
  - *The IFAC Membership Committee is composed of seven members, including the Chair. A minimum of three members will be selected from the IFAC Board, and additional members will be identified from IFAC member organizations representing geographic, gender and professional diversity.*
  - *The IFAC Officers (the President, the Deputy President, and the CEO), in consultation with IFAC management, shall select a Chair and the members, in line with the regular process for making recommendations for the composition of all IFAC Board subcommittees and advisory groups. The recommended composition will be approved by the Nominating Committee and the Board.*

4. When the Board approved the MC ToR, it was notified that two current CAP members will be maintained as MC members to leverage the CAP's experience and expertise. The proposed 2020 MC composition comprises three current CAP members which would be beneficial for the successful transition to the new Subcommittee and is in accordance with the MC ToR that non-Board members will be identified from IFAC member organizations.
5. For the selection of Non-Board members, Quality and Development senior staff took the following approach:
  - Developed detailed analysis of the skills and experience needed for the MC and compiled a list of potential candidates from the network of key contributors to the IFAC Compliance Program;
  - Considered current CAP members based on their involvement as CAP members, including providing valuable input and relevant feedback on membership matters and active participation during CAP service; and
  - Considered professional, gender, and geographic diversity.
6. Based on the outcome of the selection process (please see below), Officers agreed to recommend Idesio Coelho for appointment as the MC Chair. The two Board members and three CAP members were selected by the NC when they were appointed for their respective service. The remaining proposed non-Board / non-CAP member is Lindawati Gani (Indonesia), who has been serving as the IAESB Technical Advisor for the past four years (please see Ms. Gani's bio at the following link <https://www.ifac.org/bio/lindawati-gani>).
7. In accordance with the MC ToR, "the standard term for non-Board members is up to three years, with the maximum term of service of six years". The Quality and Development senior staff proposes that all four non-Board members are appointed for an initial term of service of three years. The term of former CAP members starts anew as this is a different committee.
8. The proposed MC composition for 2020 is as follows:

Name	Gender	Region	Country	Member	Prof Classif	Service	2020	2021	2022
<b>Coelho (Chair, 2020)</b>	<b>M</b>	<b>LA</b>	<b>Brazil</b>	<b>Board Member</b>	<b>P-Big 4</b>	<b>2020</b>	<b>X1</b>		
Gani	F	AS	Indonesia	Non-Board Member	Academic	2020			X1
Knafo	M	NA	USA	CAP Member	Member Staff	2020			X1
Rahman	M	AS	Pakistan	CAP Member	PAIB-LE	2020			X1
Trujillo	F	LA	Panama	CAP Member	Member Staff	2020			X1
Tunaboylu	F	EU	Turkey	Board Member	International Agency	2020	X1		
Zakari	M	A-ME	Nigeria	Board Member	SMP	2020	X1		
<b>Total</b>							<b>3</b>	<b>0</b>	<b>4</b>

***It is recommended that the Nominating Committee approves the proposed 2020 composition of the MC, subject to the positive outcome of the IFAC Council's approval of the revised IFAC Constitution and Bylaws.***

### **Overview of the Process and Proposed Composition of Board Subcommittees for 2020**

9. Subcommittee members are appointed for a one-year term and can be re-appointed. Subcommittees may include non-board members. In the case of Board members, the maximum term is ordinarily equal to their IFAC Board membership, which is six years. In the case of non-board members, the term may exceed six years.
10. Recommendations for appointments to IFAC Board subcommittees are based on matching Board members' professional expertise, technical skills, membership relations, and knowledge of IFAC to the roles and responsibilities of the various subcommittees, and to achieve appropriate gender, geographical and professional balance on each subcommittee. The overall involvement of Board members in the work of the IFAC Board so as to diversify roles amongst the Board members is also considered. Please see Appendix B for procedure regarding selecting Board subcommittee members.
11. The IFAC Officers reviewed the composition of the IFAC Board subcommittees after the September Board meeting taking into consideration the upcoming Board membership turnover and succession planning for the future. Four current subcommittee Chairs are rotating off and the Officers confirmed new Chair appointments for the AC, GC, PPRAG, and TAG.
12. The IFAC President confirmed with all continuing and new Board members their proposed subcommittee assignment. Board members are expected to confirm with their nominating organizations their willingness to support Board members with their subcommittee role including where additional travel support may be required.
13. There are outstanding confirmations of non-Board members for PPRAG and TAG membership (please see highlighted in yellow in Appendix A). Further update will be provided at the meeting.
14. The proposed composition of the 2020 Board subcommittees is presented in Appendix A (except for the MC which is presented in paragraph 8 above).

### **Material Presented**

- Appendix A      Proposed 2020 Board Subcommittees Composition  
Appendix B      Procedure for selecting Board Subcommittee Members

### **Action(s) Requested**

15. **It is recommended that the Nominating Committee approves the 2020 composition of the Board subcommittees and advisory groups as presented in paragraph 8 and Appendix A.**

Appendix A

Proposed 2020 Composition of IFAC Board Subcommittees and Advisory Groups

Committee	Representation	Gender	Region	Category	PAIB/Total	SMP/Total
PFC – 8 members	Johnson (Chair) (PAIB) Ahn Coelho* Ramon (PAIB) Thomas Tunaboylu* Wilkinson (SMP) Gregory (FoF Representative) Barie* (Observer)	4M : 4F	A-ME – 1 AS – 1 AU – 0 EU – 3 LAC – 1 NA – 2	A – 4 B – 3 C – 0 Non-B – 1	2/8	1/8
AC – 5 members	Barie* (Chair) Gardner Padmore Someha Zakari* (SMP)	2M : 3F	A-ME – 1 AS – 1 AU – 0 EU – 1 LAC – 1 NA – 1	A – 2 B – 0 C – 3	0/5	1/5
GC – 6 members	Resmouki (Chair) Balhoff (SMP) Curry De Nuccio (SMP) Nyamute Pétursdóttir	2M: 4F	A-ME - 2 AS – 0 AU – 0 EU – 3 LAC – 0 NA – 1	A – 2 B – 2 C – 2	0/6	2/6
PPRAG – 8 +1TBC members	Fraser* (Chair) Tang Petty Coffey, AICPA TA Agélii, NRF TA Rughani, PAIBC Chair / (Advisor: Tilley, Outgoing PAIBC Chair) Foerster, SMPC Chair Bouquot, France Cat A Observer / (Advisor: Gelard, Cat A TA) TBC: Chhaged, India Cat A Observer (SMP)	4M: 4F	A-ME – 1 AS – 1 AU – 1 EU – 2 LAC – 1 NA – 2	A – 2 B – 1 C – 0 Non-B – 5	1/8	2/8
Technology Advisory Group – 6 +1TBC members	Padmore* (Chair) Suttar (PAIB) Batstone, CPA CA TA Anning, ICAEW Jan Begg, CPA AU Chris Wales, CIPFA TBC: Harris (AICPA)	3M: 3F	A-ME – 0 AS – 1 AU - 1 EU – 2 LAC – 1 NA - 1	A – 0 B – 0 C – 2 Non-B – 4	1/6	0/6
HRCC – 5 members	In-Ki Joo (President) Johnson (DP) (PAIB) Barie* (AC Chair) Resmouki* (GC Chair) Coelho*	3M : 2F	A-ME – 1 AS – 1 AU – 0 EU – 1 LAC – 1 NA – 1	A – 3 B – 0 C – 1	1/5	0/5

Proposed 2020 Composition of IFAC Board Subcommittees  
*Nominating Committee Meeting (October 24, 2019)*

<b>Legend</b>
New Board Member / New to the Subcommittee
Existing Board member, but new to the Board subcommittee in 2020
*[Marked with an asterisk] is double duty
<b>Non-Board members</b>

## Appendix B

### Procedures for Selecting IFAC Board Subcommittee Members

#### Section 1: Selection Process

1. The IFAC Officers review the composition of the IFAC Board subcommittees on an annual basis after the September IFAC Board meeting. The IFAC Officers select candidates for membership of the various subcommittees based on the selection criteria provided below.
2. The IFAC Officers submit the proposed composition of IFAC Board subcommittees for the following year to the Nominating Committee for review at the October meeting. The IFAC Officers present to the Nominating Committee their rationale for their selection of candidates.
3. Before submitting its recommendations to the Nominating Committee, IFAC Officers confirm with Board members their ability to serve on a subcommittee for which they have been recommended, as well as confirm with their nominating organizations their willingness to support Board members in this additional role.
4. The Nominating Committee submits the approved composition to the IFAC Board for approval at the November meeting (i.e., after the IFAC Council has elected the new IFAC Board members).

#### Section 2: Selection Criteria

16. The IFAC Officers recommend appointments to IFAC Board subcommittees based on matching Board members' professional expertise, technical skills, membership relations, and knowledge of IFAC to the roles and responsibilities of the various subcommittees, and to achieve appropriate gender, geographical and professional balance on each subcommittee. The overall involvement of board members in the work of the IFAC Board so as to diversify roles amongst the board members is also considered.
17. Subcommittees may include non-board members.

#### Section 3: IFAC Board Subcommittees Membership

18. Subcommittee members are appointed for a one-year term and can be re-appointed. In the case of board members, the maximum term is ordinarily equal to their IFAC Board membership, which is six years. However, in the case of non-board members who are past board members, the term may exceed six years.