

CALL FOR NOMINATIONS

FOR IFAC GROUPS IN 2024

NOVEMBER 2022

TABLE OF CONTENTS



Introduction	3
IFAC Board	6
Nominating Committee	10
Professional Accountancy Organization Development and Advisory Group (PAODAG)	12
Professional Accountants in Business (PAIB) Advisory Group	15
Small and Medium Practices (SMP) Advisory Group	18
International Panel for Accounting Education (IPAE)	21

INTRODUCTION

Purpose of the Call

This Call for Nominations for the IFAC Groups is issued to IFAC member organizations to seek their nominations for available vacancies on the following IFAC Groups:

- IFAC Board
- Nominating Committee (NC)
- Professional Accountancy Organization (PAO) Development & Advisory Group
- Professional Accountants in Business (PAIB) Advisory Group
- Small and Medium Practices (SMP) Advisory Group
- International Panel for Accounting Education (IPAE)

Volunteers are central to the effective functioning of IFAC, and we depend on the efforts of dedicated professionals for both their time and their commitment to the accountancy profession and the public interest.

The Nominating Committee invites nominations of talented and accomplished candidates to serve on IFAC Groups to advance IFAC's purpose and strategic objectives.

Application Process

Applications, including re-nominations of current members for an additional term of service, can be submitted online by **January 31, 2023**. Nominations submitted after the deadline will be reviewed at the discretion of the Nominating Committee. Instructions on how to submit a nomination are available on the [Nominating Committee's webpage](#).

The Nominating Committee respects and values the privacy of all stakeholders. We collect and use personal data only in ways that are consistent with our obligations and stakeholders' rights under the law (for more information, please see [Privacy Policy](#)).

Interview Process

For leadership positions, including membership of the IFAC Board and the Nominating Committee, it is anticipated that the Nominating Committee will conduct interviews during its meetings on May 2–3, 2023 (Paris, France) and June 5–6, 2023 (New York, USA). **The Nominating Committee puts the health and comfort of each individual first and, therefore, a candidate's circumstances and preference to participate in the interview process in-person or virtually would not have any impact on the outcome.**

For membership in IFAC Groups other than the IFAC Board and Nominating Committee, virtual interviews will be scheduled during the period of mid-April to mid-May 2023.



IFAC is using technology and other efficiencies (i.e., virtual operations and meetings) to reduce costs, our carbon footprint and the time commitment for our volunteers. In 2022, however, IFAC resumed in-person meetings to allow for greater networking opportunities, while in-person meetings have been converted to **hybrid meetings** to provide an option to participate virtually for those who are unable to travel. Each IFAC Group has a blend of in-person/hybrid and virtual meetings.

The Nominating Committee encourages all member organizations to identify and nominate leaders prepared to take the global stage, represent the public interest, work together to provide much needed confidence in the global accountancy profession, and to help the profession become even more effective and relevant during these challenging times.





Selection Criteria

The Nominating Committee reviews candidates' CVs with the objective of recommending the most suitable candidates for the available positions: those who are most likely to enhance the quality of the output of a particular IFAC Group. In evaluating candidates from what is typically a large pool, the Nominating Committee considers matters such as relevance of candidates' professional backgrounds, relevant experience and technical skills, past and present contributions to the accountancy profession at regional and international levels, and the ability to have an impact on the work of a particular IFAC Group 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 as this is the operating language of IFAC and its Groups.

The Nominating Committee encourages nomination of new candidates (i.e., those who have not previously served on boards or IFAC Groups) to provide the opportunity for broader representation on IFAC Groups and to bring new perspectives and ideas for the advancement of its strategy, initiatives, and work programs. For some positions, e.g., IFAC Board or Nominating Committee, prior service could be considered an asset.



Re-Appointment Process

All volunteers participate in the annual Volunteer Performance Program. This program offers constructive dialogue between chairs and members about expectations and members' involvement and contributions. It also provides valuable information to the Nominating Committee on potential re-appointments, succession planning, and any performance issues.

Members who perform well may be re-appointed for a second term of service based on consideration of the particular needs of the IFAC Group they serve on, and whether any new candidates may be more suitable in the context of the work priorities and composition targets. If deemed necessary, current members that are standing for re-appointment may be interviewed by the Nominating Committee to provide for a more robust decision-making process.



Outcome of the Nominating Process

Finalizing the decisions on appointments is a lengthy process and, in most cases, the nominating organizations will be notified of the outcome of the nominations process in early 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.

The Nominating Committee submits its recommendations to the IFAC Board for its approval in September. Recommendations for IFAC Board and Nominating Committee membership require election/approval by the IFAC Council in November.

Financial Support

Costs of attending meetings and relevant events, including travel insurance coverage, are borne by the volunteer's nominating organization.

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

Financial support is available to qualifying nominating organizations from countries with low- and middle-income economies¹ under the Travel Support Program. Please refer to the [Volunteer Manual](#) to learn more about the program and determine eligibility.

There is no financial support for technical advisors.² If desired, a technical advisor, when available, could be provided by another organization that is willing to support and contribute to the IFAC Group's work.

Further Questions

For more information about membership requirements, volunteer performance expectations, appointment of technical advisors, etc., please refer to the [Volunteer Manual](#).

If you have any questions about volunteer opportunities on the IFAC Groups or the application process, please contact Elena Churikova, Senior Manager, Governance, at elenachurikova@ifac.org.

¹ Countries with low-income and lower/upper-middle income economies listed on the [World Bank website](#).

² Each nominating organization has the right to appoint a technical advisor to aid a volunteer member in making contributions to the IFAC Group's work by helping with preparation for meetings and providing research and staff support. Technical advisors have a right to attend board meetings and participate in discussions and deliberations at the discretion of the chair and the members they accompany but they cannot vote.

IFAC BOARD

BOARD SIZE:

**President and
22 members**

VACANCIES FOR 2024:

5 VACANCIES

Category A: 4 vacancies, with 4 current members eligible for re-appointment

Category B: 0 vacancies

Category C: 1 vacancy, with 0 current members eligible for re-appointment

Call for Nominations for 2024

The Nominating Committee is seeking highly qualified volunteers to fill 5 vacancies on the IFAC Board for an initial term of service of up to 3 years. Service of Board members starts with the election at the November 2023 IFAC Council meeting. For the 4 vacancies in Category A, current board members are eligible for re-appointment for a second term of service. As it is uncertain whether all current members will be re-nominated and/or recommended for re-appointment, the Nominating Committee encourages nominations for all available vacancies.

Nominations of candidates from all regions are encouraged, with a particular emphasis on nominations from the Latin America-Caribbean and Africa-Middle East, specifically the Middle East and North African (MENA), regions.

Candidates for IFAC Board membership should be members of IFAC Member organizations who have significant experience in senior and leadership positions, including considerable international experience, and are highly respected both within and outside the profession in their region and globally.

The Nominating Committee is particularly interested in candidates who will champion our public interest mandate and have a background in, and connection to, the regulatory community, as well as experience with transformation or change management, particularly considering the impact of technology on the profession and changing business demands.



For 2024, The Nominating Committee is particularly interested in candidates representing professional accountants in business (PAIBs), i.e., professional accountants in finance or commercial roles, serving as finance leaders (e.g., CFOs and controllers), as well as candidates with the experience in sustainability and assurance. Nominations of younger candidates are also encouraged to provide the perspectives of this important group.

Candidates 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.

Overview of the Position and Volunteer Responsibilities

The Board governs and oversees IFAC's operations and holds management accountable for the delivery of IFAC's strategy. IFAC Board members are expected to be committed and engaged in the board's oversight work, as follows:

- Prepare for Executive Session, board and subcommittee meetings by: reading reports, reviewing other materials, and participating in the debates and deliberations on proposals at the board level.
- Bring their own unique expertise and experience. It is equally important that board members demonstrate commitment to IFAC's mission and strategies and support the collective decisions of the board.
- Advise management and staff on matters of strategic importance.
- Board members, being in a position of responsibility and authority in IFAC's governance structure, have a fiduciary duty to IFAC, including duties of care and loyalty. In short, this means they are required to act reasonably, prudently, and in the best interests of IFAC.
- Act as IFAC ambassadors in their jurisdictions and regions, and support IFAC's work by speaking out and doing outreach.
- Act with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME COMMITMENT

The total expected time commitment (excluding travel) is approximately 175 hours per year and up to an additional 150 hours per year for subcommittee work and board-related outreach. The time commitment may vary depending on members' involvement in subcommittee work, outreach, and the time they spend preparing for meetings.

The IFAC Board generally has 4 ordinary meetings each year and holds additional virtual meetings as necessary. In 2023, most ordinary board meetings will be hybrid meetings (i.e., in-person meetings with an option to participate virtually for those unable to travel); it is possible, however, that some ordinary meetings in 2023 and going forward may be held virtually.



Upcoming Vacancies

(provided for planning purposes and subject to change):

Vacancies for 2025: 7 members and the Deputy President position:

Category A: 2 vacancies, with 2 current members eligible for re-appointment

Category B: 4 vacancies, with 1 current member eligible for re-appointment

Category C: 1 vacancy, with 0 current members eligible for re-appointment; regional target is Latin America-Caribbean

Vacancies for 2026: 7 members:

Category A: 3 vacancies, with 2 current members eligible for re-appointment

Category B: 2 vacancies, with 0 current members eligible for re-appointment

Category C: 4 vacancies, with 1 current member eligible for re-appointment; regional target is Africa-Middle East



ABOUT THE IFAC BOARD

The International Federation of Accountants (IFAC) Board is entrusted with taking all practicable steps to pursue IFAC's mission by overseeing IFAC's governance, membership, resource allocation, and appointments to the IFAC committees. Working with the IFAC president and deputy president, as well as the chief executive officer and management, the IFAC Board recommends to the council IFAC's strategic course for policy making. The board's authority over these general areas is reflected in the [IFAC Constitution](#) (Article 19) and [IFAC Bylaws](#) (Article 25). More information about IFAC and the IFAC Board, including the IFAC Strategic Plan, can be found on the [Governance section of the IFAC website](#).

IFAC BOARD ROTATION SCHEDULE 2023								Term Ending (X) Eligible for re- appointment (X1)		
Officers	Dues Cat	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Resmouki (President, 2023-2024)		F	A-ME	Morocco	OECRM	P-SMP (Former P-Big 4 (Deloitte))	2018		X	
Bouquot (Deputy President, 2023-2024)	A	M	EU	France	CNCC/CSOEC	P-SMP (Former P-Big 4 (EY))	2021		X1	
Category A	Dues Cat	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Anton	A	M	NA	USA	AICPA	P-OIN (BDO)	2022		X1	
Byrne	A	F	NA	USA	AICPA	P-OIN (Mazars)	2023			X1
Batstone	A	F	NA	Canada	CPA CA	NGO	2022		X1	
Gupta	A	M	AS	India	ICAI-Chartered	P-SMP	2021	X1		
Kan	A	M	AS	Japan	JICPA	P-Big 4 (Deloitte)	2021	X1		
Mio	A	F	EU	Italy	CNDNEC	Academic	2021	X1		
Sant'Anna	A	M	LA-C	Brazil	CFC/IBRACON	Retired P-Big 4 (Deloitte)	2023			X1
Rulton	A	F	AU	Australia	CAANZ	PAIB-LE	2021	X1		
Wilkinson	A	F	EU	UK	CCAB (ICAEW)	P-SMP	2020			X
Category B	Dues Cat	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Ahn	B	M	AS	Korea	KICPA	Retired-Other	2020			X
Curry	B	F	EU	Ireland	CAI	Government	2020			X
Pétursdóttir	B	F	EU	Iceland	NRF	P-Big 4 (EY)	2019		X	
Poggiolini	B	F	A-ME	South Africa	SAICA	Standard Setter	2022		X1	
Tang	B	M	AS	China	CICPA	Standard Setter	2019		X	
Tunaboğlu	B	F	EU	Turkey	TURMOB / EAAT	Int'l Agency	2019		X	
Category C	Dues Cat	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Gardner	C	F	EU	UK	CIPFA	PSA	2020			X
Nyamute	C	F	A-ME	Kenya	ICPAK	Academic	2020			X
Padmore	C	F	LA-C	Barbados	ICAB	P-Big 4 (EY)	2019		X	
Suttar	C	M	AS	Pakistan	ICAP	PAIB-LE	2018	X		
Utama	C	M	AS	Indonesia	IAI	Academic	2023			X1
Zakari	C	M	A-ME	Nigeria	ICAN	P-SMP	2020			X
Total								5	9	9

NOMINATING COMMITTEE

COMMITTEE SIZE:

2 ex-officio members and no fewer than 4 ordinary members representing different regions

VACANCIES FOR 2024:

4 members (Targeted regions: A-ME and EU)

Included in the above are 2 current members eligible for re-appointment

Call for Nominations for 2024

The Nominating Committee is seeking volunteers to fill 4 vacancies on the IFAC Nominating Committee for an initial two-year term of service commencing January 1, 2024. For 2 of these vacancies, 2 current members representing the Australia and North America regions are eligible for re-appointment for the second term of service.

If the 2 current members are re-nominated and recommended for re-appointment, it would leave 2 open vacancies for representatives from the targeted regions of Africa-Middle East and Europe.

The Nominating Committee will also aim to maintain the gender balance.

The Nominating Committee is particularly interested in candidates who have previously served on a nominating committee or similar committee in their region or have previous involvement with human resource functions, as well as have experience in assessing candidates' skills and qualifications with a high degree of impartiality.

Ideally, candidates should have considerable experience in the profession, holding senior-level and leadership positions. A wide professional network and connectivity in the region, including some international experience, would be beneficial. Nominees should have knowledge of the risks and opportunities affecting the global accountancy profession and have general knowledge of the independent standard-setting boards, as well as of IFAC and its activities. English proficiency (both written and oral) is essential.



Overview of the Position and Volunteer Responsibilities

Members are expected to be committed to, and engaged in, the Nominating Committee's work as follows:

Preparing, attending, and actively participating in Nominating Committee meetings.

Reviewing candidates' CVs (about 80–100 CVs annually) with a high degree of impartiality and selecting short-listed candidates based on position's requirements.

Conducting interviews (via Zoom or other platform) in partnership with the Chair.

Conducting in-person or virtual interviews for leadership positions, including membership of the IFAC Board and the Nominating Committee.

Advising Nominating Committee staff on the nominations process and related guidelines and publications.

Engaging with member organizations and relevant stakeholders to assist with outreach and finding high-quality candidates in their respective region and globally.

Members must act in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME COMMITMENT

Total time commitment is approximately 100–150 hours per year, excluding travel.

The Nominating Committee generally meets 4–6 times per year. Of these meetings, 2–3 are hybrid³ meetings (each meeting is normally 2 days in duration), and 2–3 are virtual (generally 3-hour sessions across 2 days). Members also spend time preparing for meetings, including reviewing approximately 80–100 CVs. In addition, each member is encouraged to observe one meeting of the IFAC Board and/or IPSASB (if a member is responsible for conducting interviews for IPSASB membership).

Upcoming Vacancies

(provided for planning purposes and subject to change):

Vacancies for 2025: 2 vacancies, for which 1 current member is eligible for re-appointment. The targeted region is **Latin America**.



ABOUT THE NOMINATING COMMITTEE

The IFAC Nominating Committee is responsible for the selection process of volunteer members serving on the International Public Sector Accounting Standards Board (IPSASB), IFAC Board, and other Groups, including leadership roles. The Nominating Committee makes recommendations to the IFAC Board and IFAC Council, as appropriate. More information about the Nominating Committee can be found on the [Nominating Committee homepage](#).

NC ROTATION SCHEDULE 2023

							Term Ending (X) Eligible for re-appointment (X1)		
Ex-Officio Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Member Type	Service	2023	2024
Resmouki (President, 2023-2024)	F	A-ME	Morocco	OECRM	P-SMP (Former P-Big 4 (Deloitte))	Ex Officio	2021		X
Bouquot (Deputy President, 2023-2024)	M	EU	France	CNCC/CSOEC	P-SMP (Former P-Big 4 (EY))	Ex Officio	2023		X1
Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Member Type	Service	2023	2024
Cheng	M	LA	Colombia	INCPC	P-Big 4 (Deloitte)	Ordinary	2021		X
Kelsall	F	AU	Australia	CAA NZ / CPA AU	Retired-Other	Ordinary	2022	X1	
Peasah	F	A-ME	Ghana	ICAG	Government	Ordinary	2020	X	
Schruff	M	EU	Germany	IDW/WPK	Retired P-Big 4 (KPMG)	Ordinary	2020	X	
Rahman	M	AS	Pakistan	ICAP	Consultant	Ordinary	2023		X1
Thomas	F	NA	Canada	CPA CA	Retired-Other	Ordinary	2022	X1	
Total								4	4

³ While hybrid meetings are in-person meetings with a physical location, an option to participate virtually is available for those who are unable to travel.

PROFESSIONAL ACCOUNTANCY ORGANIZATION DEVELOPMENT AND ADVISORY GROUP (PAODAG)

PAODAG SIZE:

12 members

VACANCIES FOR 2024:

Chair (It is anticipated that the current Chair will be re-appointed for another term of service)

5 members

Included in the above are 4 current members who are eligible for re-appointment

Call for Nominations for 2024

The Nominating Committee is seeking volunteers to fill 5 vacancies on the IFAC PAODAG for an initial term of up to 3 years of service commencing January 1, 2024. For 4 of these vacancies, current members are eligible for re-appointment for the second term of service. **If the 4 current members are re-nominated and recommended for re-appointment, it would leave 1 open vacancy. The Nominating Committee will give priority to consideration of candidates from the Africa-Middle East, particularly MENA, region.**

Nominations of female candidates are strongly encouraged.

Candidates for the PAODAG should have a clear understanding of IFAC's role and activities as it relates to the development of the accountancy profession and Professional Accountancy Organizations (PAOs), and should ideally have experience in the following areas:

- Experience in providing, and/or willingness to provide, direct technical assistance and implementation support to developing PAOs, including addressing the PAO Capacity Building Framework, the Statement of Member Obligations (SMOs), and other IFAC membership criteria.
- 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.
- English proficiency (both written and oral) is essential. Proficiency in another language is a plus.



Overview of the Position and Volunteer Responsibilities

Members are expected to be committed to, and engaged in, the PAODAG's work as follows:

- Provide assistance and mentoring to developing PAOs as they strive to improve and meet IFAC's membership obligations and global best practices.
- Advise and provide strategic insights on trends to IFAC and on opportunities relevant to capacity building for PAOs, as well as on implications for development of the accountancy profession.
- Advocate for, and raise awareness of, the importance of strengthening PAOs in support of the profession and public interest, including through outreach activities and speaking engagements.
- Enable access to resources and expertise to support PAO development (e.g., guidance, resources, and tools) by establishing and maintaining links with partners, including nominating organizations, other IFAC member organizations, international development partners, regional organizations, and relevant public and private sector stakeholders.
- Consult with their nominating organization, and other PAOs as appropriate, to discuss agenda matters, as well as to communicate the outcomes of meetings.
- Act with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME COMMITMENT

The total expected time commitment is approximately 150–200 hours per year, excluding travel.

The PAODAG generally meets in-person⁴ 1 time per year for a 2-day meeting, and 2–3 times virtually (each virtual meeting is approximately 3.5 hours in duration, across 2 days). Approximately 100–150 hours additional time is required for outreach activities (events and technical assistance) and task force participation.



Upcoming Vacancies

(provided for planning purposes and subject to change):

Vacancies for 2025: 3 vacancies, for which 1 current member is eligible for re-appointment for the second term of service. Composition targets are: representation from the Australasia-Oceania and Europe regions and maintaining gender balance.

Vacancies for 2026: 3 vacancies, for which 1 current member is eligible for re-appointment for the second term of service. Composition targets are: representation from the Africa-Middle East and Latin America regions and maintaining gender balance.



ABOUT THE PAOD & AG

The IFAC PAO Development & Advisory Group helps IFAC support strong, sustainable professional accountancy organizations—the most effective, efficient, and sustainable source for advancing the accountancy profession—around the world as part of the IFAC’s capacity building efforts. The Advisory Group actively contributes to IFAC’s strategic objectives, especially in preparing a future-ready profession. To learn more about the PAODAG, please see the [PAOD & AG web page](#) on the IFAC Website.

⁴ In-person meetings provide an option to participate virtually for those who are unable to travel.

PAO DEVELOPMENT ADVISORY GROUP ROTATION SCHEDULE 2023								Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Jurisdiction	Nom Org	Professional Classification	Member Type	Service	2023	2024	2025
Misita (Chair, 2021-2023)	F	EU	Bosnia and Herzegovina	UAAFWFBH	Consultant	At Large	2018	X1		
MB Members	Gender	Region	Jurisdiction	Nom Org	Professional Classification	Member Type	Service	2023	2024	2025
Chhajed	M	AS	India	ICAI-Chartered	P-SMP	Regional AS	2021	X1		
Conway	M	AU	Australia	IPA	NGO	Regional AU	2019		X	
Debray (Arnaud)	M	EU	France	CNCC/CSOEC	P-OIN	Regional EU	2019		X	
Ebanks	F	LA	Cayman Islands	CIIPA	Member Staff	At Large	2020			X
Hamid	M	EU	UK	CIPFA	Member Staff	At Large	2021	X1		
Jaiyeola	M	A-ME	Nigeria	ICAN	P-SMP	At Large	2020			X
Karake	M	A-ME	Rwanda	ICPAR	Int Agency	At Large	2023			X1
Martin (Deputy Chair, 2022-2023)	F	NA	USA	AICPA	Consultant	Regional-NA	2021	X1		
Meljem	F	LA	Mexico	IMCP	Academic	Regional-LA	2021	X1		
Milhem	M	A-ME	Jordan (Palestine)	IASCA	P-OIN	Regional A-ME	2018	X		
Santos	F	AS	Philippines	PICPA	P-SMP	At Large	2022		X1	
Total								6	3	3

PROFESSIONAL ACCOUNTANTS IN BUSINESS (PAIB) ADVISORY GROUP

ADVISORY GROUP SIZE:

16–22 members

VACANCIES FOR 2024:

2–8 members

Included in the above are 5 current members who are eligible for re-appointment



Call for Nominations for 2024

The Nominating Committee is looking for volunteers to fill member positions for an initial term of up to 3 years of service, commencing January 1, 2024. The PAIB Advisory Group size allows some flexibility with the number of open positions. **If 5 current members are re-nominated and recommended for re-appointment, it would leave the maximum of 3 open vacancies.**

Nominations of strong candidates from all regions of the world are welcome, particularly from **North America and the Latin America-Caribbean regions**. Additionally, the Nominating Committee will aim to achieve gender balance on the PAIBAG.

The Nominating Committee is seeking experienced professional accountants working in the private or public sectors, in large organizations or small- and medium-sized entities (SMEs), and in finance or other business roles, serving as finance leaders (e.g., CFOs and controllers), heads of internal audit, or as board directors and audit committee chairs. The Nominating Committee particularly encourages nominations of professionals and candidates working in SMEs or the public sector. English proficiency (both written and oral) is essential.

Ideally, candidates bring an understanding of the demands and needs of organizations and the wider business environment and recognize the importance of accountancy professionalism and expertise 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 as effective business partners.
- Effective corporate governance, risk management, and internal control.
- Advancing the role of PAIBs in sustainability/ESG and value creation.
- Enhanced corporate reporting (including integrated and sustainability reporting).
- Digital disruption and innovative new business models.

The PAIB Advisory Group values a diversity of representation that includes a diversity of candidates' background and the member organizations they represent. For this reason, candidates nominated by the same organization will be considered in the context of overall diversity of representation and strategic work priorities.



Overview of the Position and Volunteer Responsibilities

Members are expected to be committed to, and engaged in, the PAIB Advisory Group's work as follows:

- Contributing to IFAC's thought leadership agenda and the [IFAC Knowledge Gateway](#).
- Consulting with their nominating organization and other PAOs to discuss agenda matters and seek input, as well as to communicate the outcomes of meetings.
- Providing input to project groups between meetings and for participating in outreach activities, i.e., presenting and representing IFAC and the PAIB Advisory Group at regional events.
- Act with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME REQUIREMENTS

The total time commitment is approximately 100–150 hours per year (1–1.5 days per month on average), excluding travel.

The PAIB Advisory Group generally meets in-person⁵ at least twice per year, each meeting lasting 2 days. Additional virtual meetings are scheduled on an as-needed basis. Between meetings, members are expected to work closely with IFAC staff on issue- or project-focused groups. Engagement between full meetings is mostly by e-mail and virtual platforms (e.g., Zoom or Teams).



Upcoming Vacancies

(provided for planning purposes and subject to change):

Although the PAIB Advisory Group size of 16–22 members allows some flexibility with the number of open positions, candidates will be carefully selected based on their background and ability to make an impact on IFAC's work.

Vacancies for 2025: The Nominating Committee will seek to fill approximately 1-2 open vacancies, with a focus on maintaining gender balance and ensuring representation across sectors, as well as diversity of backgrounds, experience, and expertise.

Vacancies for 2026: Chair Vacancy! In addition to the Chair vacancy, the Nominating Committee will seek to fill approximately 4 open member vacancies, with a focus on **Africa-Middle East region** and on maintaining gender balance.

ABOUT THE PAIB ADVISORY GROUP

The IFAC PAIB Advisory Group serves IFAC member organizations and the more than one million professional accountants worldwide who work in commerce, industry, education, and the public and not-for-profit sectors. The Advisory Group delivers insights on, and addresses, the trends affecting businesses and public sector organizations and their professional accountants. For more information, please visit the [PAIB Advisory Group webpage](#) on the IFAC Website.

⁵ In-person meetings provide an option to participate virtually for those who are unable to travel.

PAIBAG ROTATION SCHEDULE 2023							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Rughani (Chair, 2020-2022, 2023-2025)	M	EU	UK (Tanzania)	ACCA	PAIB-LE	2015	X1		
MB Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Awan	M	AS	Pakistan	ICMAP	PAIB-LE	2022		X1	
Bedard	M	NA	USA	AICPA	PAIB-LE	2018	X		
Boljevic	F	EU	Montenegro	ICAM	Member Staff	2022		X1	
Bosch	F	EU	Netherlands	Royal NBA	PAIB-LE	2023			X1
Caglar	M	EU	Turkey	TURMOB/EAAT	PAIB-LE	2019		X	
Ditchburn	F	AU (A-ME)	Australia (UAE)	CAA NZ / CPA AU	Consultant	2022		X1	
Freudenreich	M	EU	France	CNCC/CSOEC	PAIB-LE	2021	X1		
Gani	F	AS	Indonesia	IAI	Academic	2023			X1
Herrod	M	NA	Canada	CPA Canada	Retired PAIB-LE	2021	X1		
Jambusaria	M	AS	India	ICAI-Chartered	PAIB-LE	2021	X1		
Little	F	EU	UK	CIPFA	Government	2020			X
Muinde	F	A-ME	Kenya	ICPAK	Government	2020			X
Muscat	M	EU	Malta	MIA	PAIB-LE	2018	X		
Quiros	M	NA (LA)	USA (Costa Rica)	IMA	PAIB-LE	2021	X1		
Sanchez	F	NA (EU)	USA (Netherlands)	IMA	PAIB-LE	2023			X1
Segal	M	A-ME	South Africa	SAICA	Member Staff	2022		X1	
Siddiqui	M	AS	Pakistan	ICAP	PAIB-LE	2023			X1
Tse (Deputy Chair, 2022-2023)	F	AS	Hong Kong S.A.R., China	HKICPA	Retired PAIB-LE	2021	X1		
Waki	M	AS	Japan	JICPA	PAIB-SME	2020			X
Zvaravanhu	F	A-ME	Zimbabwe	ICAZ	PAIB-LE	2020			X
Total							7	5	9

SMALL AND MEDIUM PRACTICES (SMP) ADVISORY GROUP

ADVISORY GROUP SIZE:

16–22 members

VACANCIES FOR 2024:

4–10 members

Included in the above are 4 current members who are eligible for re-appointment

Call for Nominations for 2024

The Nominating Committee is looking for volunteers to fill member positions for an initial term of up to 3 years of service, commencing January 1, 2024. The SMP Advisory Group size allows some flexibility with the number of open positions. **If 4 current members are re-nominated and recommended for re-appointment, it would leave the maximum of 6 open vacancies.**

Nominations of strong candidates from all regions of the world are welcome, and particularly from the **Latin America-Caribbean, Africa-Middle East (MENA specifically), and Europe regions**. Nominations of younger candidates are also encouraged to provide the perspectives of this important group, especially those with innovation and technology experience. Additionally, the Nominating Committee will aim to achieve gender balance on the SMPAG and, therefore, nominations of **female candidates** are strongly encouraged.

The Nominating Committee is seeking nominations of SMP practitioners and academics currently involved with SMP/SME issues. English proficiency (both written and oral) is essential.

Candidates should ideally be able to demonstrate as many as possible of the following types of experience and knowledge:

- Strong technical knowledge of the IAASB's standards, IFRS for SMEs, and the IESBA Code of Ethics for Professional Accountants™ from an SMP and SME perspective, as well as an understanding of the standard-setting process.
- Knowledge and experience in developing resources and tools that help SMPs implement international standards, manage their practices, and provide business support services to clients.
- An understanding of the key challenges and opportunities facing SMPs. This includes the impact of digitalization and technology developments on SMEs and firm management, practice transformation through new services, and talent attraction and retention.
- Strong expertise in SME policy and regulation, as well as relationships/links with key SMP/SME stakeholder groups.

Overview of the Position and Volunteer Responsibilities

Members are expected to be committed to, and engaged in, the SMP Advisory Group's work as follows:

- Providing constructive feedback and input to the independent standard-setting boards and IFAC's policy-making process on behalf of SMPs/SMEs.
- Advising on trends and opportunities facing SMPs and contributing to thought leadership for the [IFAC Knowledge Gateway](#).
- Advocating for the profession and the importance of SMPs and SMEs, including through outreach activities, i.e., representing IFAC at various national and regional events.
- Facilitating access to resources (e.g., practical guidance, tools etc.) of the nominating organization, focused on enhancing SMPs and the quality of their services.
- Act with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME REQUIREMENTS

The total time commitment is approximately 225–300 hours per year, excluding travel.

The SMP Advisory Group generally holds 2 in-person⁶ and 2 virtual meetings per year; each in-person meeting lasts 2 days. Members are also expected to participate in additional virtual task force meetings, which are scheduled on an as-needed basis. Between meetings, members are required to work closely with IFAC staff to advance initiatives, as well as to participate in outreach events.



Upcoming Vacancies

(provided for planning purposes and subject to change):

Although the SMP Advisory Group size of 16–22 members allows some flexibility with the number of open positions, candidates will be carefully selected based on their background and ability to make an impact on the SMP Advisory Group's work. The Nominating Committee particularly encourages nominations of **female candidates**.

Vacancies for 2025: The Nominating Committee will seek to fill approximately 3 open vacancies, assuming that all current members eligible for re-appointment for the second term of service will be re-nominated. The focus will be on addressing gender balance and on representation from the Latin America and North America regions.

Vacancies for 2026: Chair vacancy! In addition to the Chair vacancy, the Nominating Committee will seek to fill approximately 1-2 open member vacancies, with a focus on addressing gender balance.



ABOUT THE SMP ADVISORY GROUP

The IFAC SMP Advisory Group works to raise the profile and build the capacity of SMPs to be future ready globally, representing their interests to standard setters and regulators, and developing tools and resources to promote their continued success. For more information, please visit the [SMP Advisory Group webpage](#) on the IFAC Website.

⁶ In-person meetings provide an option to participate virtually for those who are unable to travel.

SMPAG ROTATION SCHEDULE 2022							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Foerster (Chair, 2017-2025)	F	LA	Brazil	IBRACON/CFC	P-SMP	2014			X
MB Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Bailey	M	EU	Malta	MIA	P-OIN	2018	X		
Brathwaite	M	LA	Barbados	ICAB	P-SMP	2018	X		
Cheek	F	NA	USA	AICPA	P-OIN	2021	X1		
Cuesto	F	LA	Colombia	INCPC	P-Big 4 (KPMG)	2019		X	
Eyitayo	F	A-ME	Nigeria	ICAN	P-SMP	2023			X1
Fontaine	M	EU	France	CNCC/CSOEC	P-SMP	2023			X1
Kinjo	M	AS	Japan	JICPA	P-OIN	2023			X1
Kong (Deputy Chair, 2022-2023)	M	AS	Hong Kong S.A.R., China	HKICPA	P-OIN	2018	X		
Latif	M	AS	Pakistan	ICAP	P-SMP	2022		X1	
Mbaya	M	A-ME	Kenya	ICPAK	P-SMP	2018	X		
Murray	F	AU	New Zealand	CAA NZ/CPA AU	PAIB-SME	2021	X1		
Nagy	M	NA	Canada	CPA CA	P-SMP	2019		X	
Ngwenya	F	A-ME	South Africa	SAIPA	Member Staff	2021	X1		
Oh	F	AS	Korea	KICPA	P-OIN	2022		X1	
Peal	M	EU	UK	CCAB (ICAEW)	P-OIN	2019		X	
Polka	M	EU	Germany	IDW/WPK	P-SMP	2022		X1	
Sharma	M	AS	India	ICAI-Chartered	P-SMP	2022		X1	
Stefan	F	EU	Romania	CFAR	P-SMP	2021	X1		
Vuopala	M	EU	Finland	NRF	P-OIN	2018	X		
Zhao	F	AS	China	CICPA	Member Staff	2023			X1
Total							9	7	5

INTERNATIONAL PANEL FOR ACCOUNTING EDUCATION (IPAE)

PANEL SIZE:

16–22 members

VACANCIES FOR 2024:

0–6 members

Included in the above is 1 current member who is eligible for re-appointment

Call for Nominations for 2024

The Nominating Committee is looking for volunteers to fill member positions for an initial term of up to 3 years of service, commencing January 1, 2024. The IPAE size allows some flexibility with the number of panel members. **If 1 current member is re-nominated and recommended for re-appointment, it would leave the maximum of 6 open vacancies.**

Nominations of strong candidates from all regions of the world are welcome, and particularly from the Latin America-Caribbean, Asia, and Australia regions.

The Nominating Committee is seeking nominations of PAO senior staff, practitioners, academia and other educators, government officials, regulators, employers, and representatives from other stakeholders. Candidates should have relevant expertise and experience to provide strategic advice, facilitate access to expertise and resources, and advocate for quality education of future-ready professional accountants.

Candidates should ideally be able to demonstrate as many as possible of the following types of experience and knowledge:

- Strong knowledge of International Education Standards (IESs), as well as an understanding of the standard-setting process.
- Knowledge and experience in developing resources and tools that help IPAE advancing accountancy education globally.
- An understanding of the key challenges and opportunities in the area of accounting education. This includes the impact of digitalization and technology developments on education of future accountants.
- Have a robust network with key accounting education stakeholders in their region.

Overview of the Position and Volunteer Responsibilities

Members are expected to be committed to, and engaged in, the IPAE's work as follows:

- Providing input to the development of the IFAC strategy, ensuring fit-for-future advancement of accountancy education at the global level.
- Advising IFAC staff on the implementation of the IFAC strategy for advancing accountancy education at the global level; facilitating access to expertise and resources, and advising on matters such as the identification and priority of projects (e.g., revisions to current and new IES, IES implementation support and other non-authoritative guidance, professional accountancy organization (PAO) capacity building, thought leadership, etc.); the development of project proposals; the determination of appropriate resources and consultation processes for projects; and development of proposed and final publications.
- Endorsing the content of and consultation process followed in the development of a new/revised IES for recommendation to the IFAC Board.
- Promoting the adoption and implementation of IES and advance the international debate on emerging issues relevant to accountancy education.
- Advocating for quality education of future-ready professional accountants.
- Act with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME REQUIREMENTS

The total time commitment is approximately 100–150 hours per year, excluding travel.

The number and format (in-person, hybrid or virtual) of meetings are commensurate with the Panel fulfilling its responsibilities. At a minimum, the Panel meets 3 times per year, with preference given to virtual meetings. Members also participate at the annual Accounting Education Forum.

Between meetings, members are required to work closely with IFAC staff to advance IPAE initiatives.

Additional time is required for outreach, promotion of adoption and implementation, and advocating for quality education.



Upcoming Vacancies

(provided for planning purposes and subject to change):

Although the IPAE size of 16–22 members allows some flexibility with the number of open positions, candidates will be carefully selected based on their background and ability to make an impact on the IPAE's work.

Vacancies for 2025: The Nominating Committee will seek to fill approximately 8 open vacancies. The focus will be on representation from the Latin America-Caribbean and Asia regions.

Vacancies for 2026: Chair vacancy! In addition to the Chair position, the Nominating Committee will seek to fill approximately 6 open member vacancies, with a focus on North America, Australasia, and MENA regions.



ABOUT THE IPAE

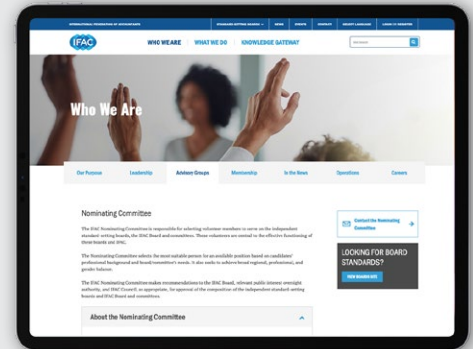
The International Panel on Accountancy Education is a key feature of IFAC's approach to advancing accountancy education at the global level. The Panel is instrumental in advising IFAC on how to best assist professional accountancy organizations in preparing future-ready accountants. For more information, please visit the [IPAE webpage](#) on the IFAC Website.

IPAE ROTATION SCHEDULE 2023							Term Ending (X) Eligible for re- appointment (X1)		
Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2023	2024	2025
Chan	M	AS	Singapore	ISCA	Academic	2020		X	
Choi	F	AS	Korea	KICPA	Firm Staff	2020	X		
Costa	M	LAC	Brazil	CFC	Academic	2020	X		
Ehrlich	M	EU	Germany	Deloitte	Firm Staff	2020		X	
Devaney	F	EU	UK	ICAS	PAO Staff	2023	X1		
Escaffre	M	EU	France	CNCC / CSOEC	Academic	2020	X		
Farias Martinez	F	LAC	Mexico	IMCP	Academic	2020		X	
Flis	F	NA	USA	EY	Firm Staff	2020			X
Golding	F	LAC	Trinidad & Tobago	ICATT	Firm Staff	2020		X	
Hann	M	A-O	Australia / New Zealand	CAANZ	PAO Staff	2020			X
Hatfield	M	EU	UK	ACCA	PAO Staff	2020			X
Kawamura	M	AS	Japan	JICPA	Academic	2020	X		
Kumarasiri	M	AS	Sri Lanka	Inst of Cert Man Acc of Sri Lanka	Academic	2020		X	
Okwuosa	M	AME	Nigeria	ICAN	Academic	2020		X	
Owens	M	NA	USA	BDO Global	Firm Staff	2020			X
Popa	F	EU	Romania	CECCAR	Academic	2020		X	
Song	M	AS	China	CICPA	PAO Staff	2020	X		
Taylor-Morris	F	NA	USA	AICPA	PAO Staff & Academic	2023			X1
Uwaydah Mardini	F	AME	Lebanon	Nexia	Academic	2020			X
Vitale (Chair, 2019-2025)	F	NA	USA	PWC	Firm Staff	2020			X
Wiecek	F	NA	Canada	CPA Canada	Academic	2020			X
Watty	F	A-O	Australia	CPA Australia	Academic	2020	X		
Total							7	7	8

ABOUT THE NOMINATING COMMITTEE

This document is issued by the Nominating Committee.

The Nominating Committee makes recommendations to the International Federation of Accountants (IFAC) Board and IFAC Council, as appropriate, on the composition of the IPSASB and IFAC Groups. The Nominating Committee is guided in its work by the principle of selecting the most suitable candidate for the position. In so doing, it endeavors to balance the nominee's abilities and professional qualifications with the strategic focus and work plan of each group. The Nominating Committee also seeks gender balance and broad regional and professional representation from countries with different levels of economic development.



Copyright © 2022 by the International Federation of Accountants (IFAC). All rights reserved. Written permission from IFAC is required to reproduce, store or transmit, or to make other similar uses of, this document, save for where the document is being used for individual, non-commercial use only. Contact permissions@ifac.org.