



International
Federation
of Accountants®

Call for Nominations for IFAC Groups in 2022



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, IFAC Council, and Public Interest Oversight Board (PIOB), as appropriate, on the composition of the IFAC Board, committees, and advisory groups. 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 gender balance and broad regional and professional representation from countries with different levels of economic development.

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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

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 mission and strategic objectives.

The COVID-19 pandemic continues to have a major impact on economic markets around the globe. As a result, it also affecting the accounting and auditing professions, as well as the way we operate and conduct business. IFAC is currently considering how technology and other efficiencies (virtual operations and meetings) could be used to reduce the time commitment for our volunteers. For example, conducting some task force or ordinary meetings virtually may reduce the total time commitment required for service on a particular IFAC group.

The Nominating Committee encourages its member organizations to identify and nominate its top talent to serve on the global stage to help the profession become even more effective and relevant during these challenging times.

The Nominating Committee encourages all member organizations to appreciate the significance of these challenging times and nominate leaders prepared to take the global stage, represent the public interest, and work together to provide much needed confidence in the global financial architecture.

Application Process

Applications, including re-nominations of current members for an additional term of service, can be submitted online by **January 31, 2021**. 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 and for membership of the IFAC Board and the Nominating Committee, it is anticipated that the Nominating Committee will conduct in-person interviews during its meetings in May 5–6, 2021, and June 7–8, 2021, in New York, USA. **If circumstances do not permit travel, interviews will be conducted virtually (via Zoom or similar platform).**

For membership in IFAC Advisory Groups, virtual interviews will be scheduled during the period of mid-April–end of May 2021.

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 for the IFAC board and its committees.

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. When the Nominating Committee receives a nomination of a candidate who has previously served on a board or IFAC group (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 IFAC group.

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 after consulting with the nominating organization.

The Nominating Committee submits its recommendations to the IFAC Board for its endorsement/ approval in September. Recommendations for IFAC Board and Nominating Committee membership require election/approval by the IFAC Council. The non-ex-officio members of the Nominating Committee are also subject to approval by the [Public Interest Oversight Board \(PIOB\)](#).

Financial Support

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

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

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 application process, please contact Elena Churikova, Senior Manager, Governance, at elenachurikova@ifac.org.

IFAC Board

Board Size:	President and 22 members
Vacancies for 2022: 7 members:	
	Category A: 2 vacancies
	Category B: 4 vacancies ¹ with 3 current members eligible for re-appointment
	Category C: 1 vacancy with 1 current member eligible for re-appointment

Call for Nominations for 2022

The Nominating Committee is seeking highly qualified volunteers to fill 7 vacancies on the IFAC Board for an initial term of up to 3 years of service commencing after the 2021 Council meeting on November 10–11, 2021. For 4 of these vacancies, current members are eligible for re-appointment for the second term of service. **If current members are re-nominated and recommended for re-appointed, it will leave 3 open vacancies—2 for Category A and 1 for Category B membership.**

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 of the profession in their region and globally.

The Nominating Committee is particularly interested in candidates who have a background in, and connectivity to, the regulatory community, experience with transformation or change management, particularly considering the impact of technology on the profession and changing business demands, as well as experience with standard setting (i.e., either as standard setters or having involvement in the governance of standard setting) and financial reporting. Nominations of young professionals are also encouraged. The Nominating Committee also continues to monitor representation of small- to medium-sized practices (SMPs) and those who have experience with SMP/SME (small- to medium-sized entities).

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.

Nominations of candidates from all regions are encouraged, with a particular emphasis on nominations from the Latin America–Caribbean and Africa–Middle East regions.

¹ Four vacancies in Category B include the casual vacancy created by Ms. Christine Ramon's (SAICA, South Africa) resignation. In accordance with Article 24.1 (a-c) of IFAC Bylaws, the NC may appoint an individual to fill the vacancy until the next council meeting, and the council shall elect an individual to fill the vacancy at the next council meeting through the normal election process.

Overview of the Position and Volunteer Responsibilities

The board governs and oversees IFAC's operations of IFAC, takes steps needed to achieve IFAC's mission and purpose, and takes any action in the general interest of IFAC that is not expressly addressed in the Constitution or the Bylaws. IFAC Board members are expected to be committed and engaged in the board's work, as follows:

- Prepare for Executive Session, board and advisory group/subcommittee meetings and webinars: such as reading reports, reviewing other materials, asking for additional information from management on proposed recommendations and other relevant matters, 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 to ensure that they are aligned with IFAC's mission and purpose, and that they are in the best interests of the public and wider global profession.
- 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 countries and regions, and support IFAC's work by speaking out and doing outreach.
- Act with integrity and in the public interest.

Time Commitment

The total expected time commitment is approximately 175 hours per year and up to an additional 150 hours per year for subcommittee/advisory group work and board-related outreach. The time commitment may vary depending on members' involvement in subcommittee work, outreach, and the time each member spends preparing for meetings.

The IFAC Board generally has 4 ordinary meetings each year and holds additional virtual meetings as necessary. Historically, ordinary board meetings have been in-person, physical meetings; it is possible, however, that some ordinary meetings in 2022 and going forward will be held virtually.

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, major initiatives, and fostering relations with international organizations and governments. 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](#).



Upcoming Vacancies

(provided for planning purposes and subject to change)

Vacancies for 2023

9 members, including Deputy President¹ position:

Category A: 3 vacancies with 1 current member eligible for re-appointment, with a focus on representation from the Latin America region

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

Category C: 4 vacancies, with 3 current members eligible for re-appointment, with **a focus on representation from the MENA and Asia regions**

Vacancies for 2024

7 members:

Category A: 5 vacancies, with 5 current members eligible for re-appointment

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

Category C: 1 vacancy, with **a focus on representation from the MENA and Asia regions**

¹ It is anticipated that the Nominating Committee will recommend to the council that the deputy president be appointed as president. Vacancies for 2023 include the deputy presidency position, who could be in any of the three board categories.

IFAC Board Rotation Schedule 2021								Term Ending (X) Eligible for re- appointment (X1)		
Officers	Cat	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022	2023
Johnson (President, 2021–2022)	-	M	-	UK (Portugal)	ACCA	PAIB-LE	2016		X	
Resmouki (DP, 2021– 2022)	C	F	A–ME	Morocco	OECRM	P-SMP (former Big-4)	2018		X1	
Members	Cat	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022	2023
Balhoff	A	M	NA	USA	AICPA	P-SMP	2016	X		
Barie	A	F	NA	USA	AICPA	P-OIN	2017		X	
Bouquot	A	M	EU	France	CNCC/ CSOEC	P-Big 4 (EY)	2021			X1
Coelho	A	M	LA	Brazil	CFC/ IBRACON	P-Big 4 (EY)	2017		X	
Fraser	A	F	NA	Canada	CPA CA	PSA	2019	X		
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
Rulton	A	F	AU	Australia	CAA NZ	PAIB–LE	2021			X1
Tang*	A	M	AS	China	CICPA	SS	2019	X1*		
Wilkinson	A	F	EU	UK	CCAB (ICAEW)	P-SMP	2020		X1	
Ahn	B	M	AS	Korea	KICPA	Member Staff	2020		X1	
Curry	B	F	EU	Ireland	CAI	Government	2020		X1	
Pétursdóttir	B	F	EU	Iceland	NRF	P-Big 4 (EY)	2019	X1		
Tunaboylu	B	F	EU	Turkey	TURMOB/ EAAT	Int'l Agency	2019	X1		
Vacancy	B							X		
Gardner	C	F	EU	UK	CIPFA	PSA	2020		X1	
Nyamute	C	F	A–ME	Kenya	ICPAK	Academic	2020		X1	
Padmore	C	F	LA	Barbados	ICAB	P-Big 4 (EY)	2019	X1		
Suttar	C	M	AS	Pakistan	ICAP	PAIB–LE	2018			X
Zakari	C	M	A–ME	Nigeria	ICAN	P-SMP	2020		X1	
Total								7	10	6

**CICPA, China will move from Category A to Category B in 2022, based on the change in members' dues contribution.

Nominating Committee

Committee Size:	2 ex-officio members and no fewer than 4 ordinary members representing different regions
Vacancies for 2022:	4 members (Targeted regions NA and AU) Included in the above are 2 current members (1 A–ME and 1 EU) who are eligible for re-appointment

Call for Nominations for 2022

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, 2022. For 2 of these vacancies, current members representing the Africa–Middle East and Europe regions are eligible for re-appointment for the second term of service. **If current members are re-nominated and recommended for re-appointment, it will leave 2 open vacancies for representatives from the Australia–Oceania and North America regions.**

The Nominating Committee will give preference in their consideration to candidates from SMPs and/or those who have experience with SMP/SME matters. 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.

Nominees for the Nominating Committee membership should be members of an IFAC member organization. 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 IFAC and its activities. English proficiency (both written and oral) is essential.

Nominations of female candidates are strongly encouraged.

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 150 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) for an assigned group (i.e., a particular independent standard-setting board or IFAC advisory group) in partnership with the chair.

- Conducting in-person or virtual interviews for leadership positions and 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.

Time Commitment

Total time commitment is approximately 150–200 hours per year, excluding travel.

The Nominating Committee generally meets 4–6 times per year: 2–3 physical meetings (each meeting is normally 2 days in duration), and 2–3 times virtually (3-hour session each/2 days). Members also spend time preparing for meetings, including reviewing more than 150 CVs and, together with board/committee chairs, conducting virtual interviews of short-listed candidates. In addition, each member is encouraged to observe one meeting of the board or committee for which he/she conducts interviews.

Upcoming Vacancies

(provided for planning purposes and subject to change)

Vacancies for 2023

2 vacancies,¹ for which 1 current member is eligible for re-appointment, with a focus on filling the vacancy with a representative from the Asia region.

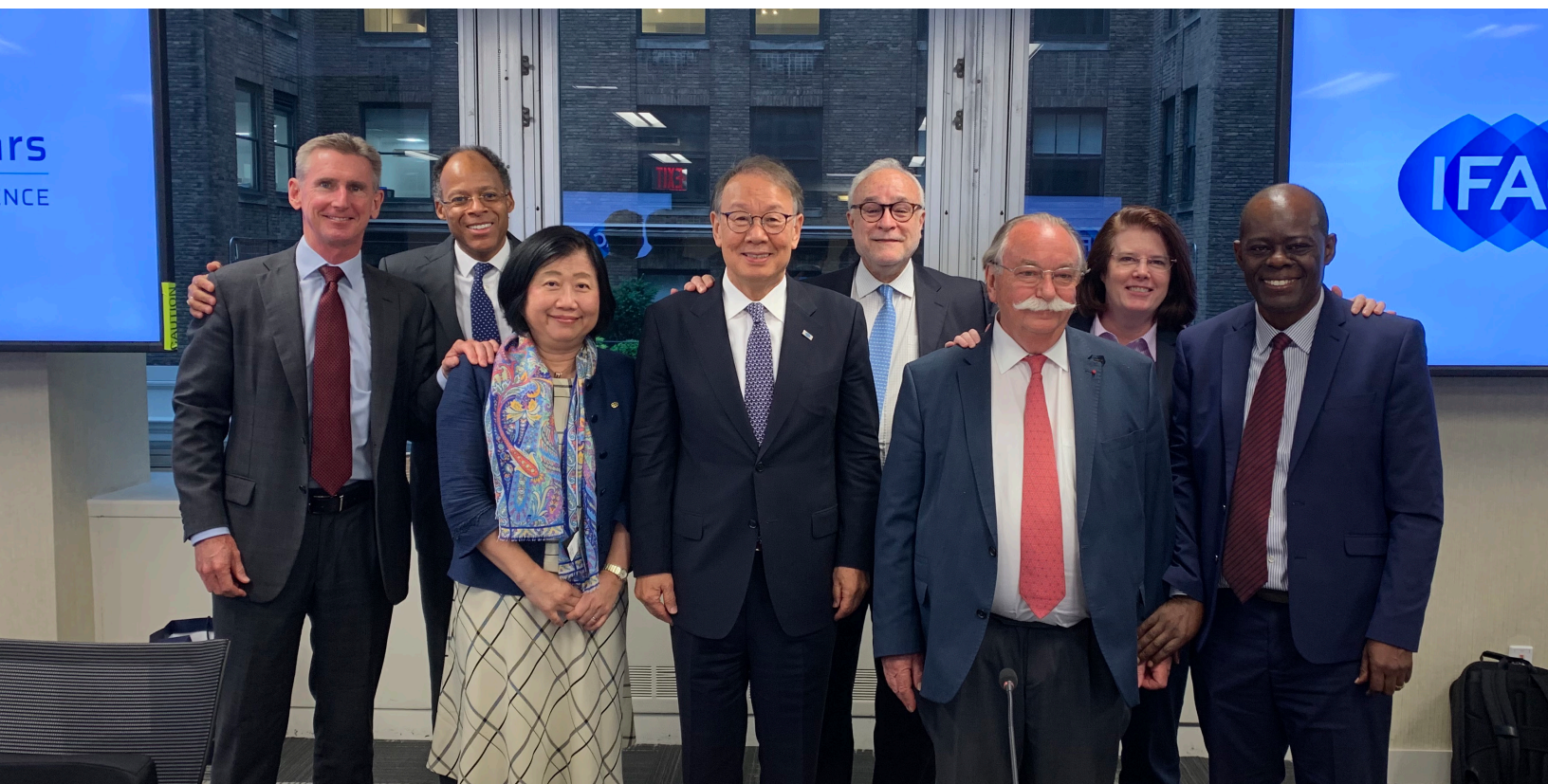
Vacancies for 2024

4 vacancies, for which 2 current members are eligible for re-appointment, with a focus on filling those 2 vacancies with the representatives from the Europe and Africa–Middle East regions.

¹ Two ex-officio vacancies (i.e., president and deputy president) will be filled as part of the nominations process for IFAC Board membership.

About the Nominating Committee

The IFAC Nominating Committee is responsible for the selection process of volunteer members serving on the independent standard-setting boards, IFAC's Board, and advisory groups, including leadership roles. The Nominating Committee makes recommendations to the IFAC Board, the relevant public interest oversight authority, and IFAC Council, as appropriate. More information about the Nominating Committee can be found on the [Nominating Committee homepage](#).



NC Rotation Schedule 2021						Term Ending (X) Eligible for re-appointment (X1)		
Ex-Officio Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022
Johnson (Chair, 2021–2022)	M	-	UK (Portugal)	ACCA	PAIB–LE	2019		X
Resmouki (Deputy Chair, 2021–2022)	F	A–ME	Morocco	OECRM	P-SMP (former Big-4)	2021		X1
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022
Byrne	F	NA	USA	AICPA	P–OIN (Mazars)	2018	X	
Cheng	M	LA	Colombia	INCPC	P–Big 4 (Deloitte)	2021		X1
Codling	M	AU	Australia	CAA NZ/ CPA AU	P–Big 4 (PwC)	2018	X	
Peasah	F	A-ME	Ghana	ICAG	Government	2020	X1	
Schruff	M	EU	Germany	IDW/WPK	Retired P–Big 4 (KPMG)	2020	X1	
Sekine	F	AS	Japan	JICPA	Non-Executive Director	2019		X
Total							4	4

Professional Accountancy Organization (PAO) Development & Advisory Group

PAOD & AG Size: 12 members

Vacancies for 2022: 3 members

Call for Nominations for 2022

The Nominating Committee is seeking volunteers to fill 3 vacancies on the IFAC PAOD & AG for an initial term of up to 3 years of service commencing January 1, 2022. For 2 of these vacancies, current members are eligible for re-appointment for the second term of service.

Candidates for PAOD & AG should have a clear understanding of IFAC's role and activities as it relates to the development of the accountancy profession and 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 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.

Nominations of female candidates are strongly encouraged.

Overview of the Position and Volunteer Responsibilities

Members are expected to be committed to, and engaged in, the PAOD & AG'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 opportunities relevant to capacity building for PAOs, as well as 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.

- Establish and maintain links with partners, including nominating organization, other IFAC member organizations, international development partners, regional organizations, and relevant public and private sector stakeholders, to enable access to resources and expertise to support PAO development (e.g., guidance, resources, and tools).
- Consulting with their nominating organization, and other PAOs as appropriate, to discuss agenda matters, as well as to communicate the outcomes of meetings.

Time Commitment

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

The PAOD & AG generally meets in-person 1 time per year for a 2-day meeting, and 2–3 times virtually (each virtual meeting is approximately 3 hours in duration). 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 2023

3 vacancies for which 2 current members are eligible for re-appointment for the second term of service, with a focus on representation from the Asia region.

Vacancies for 2024

Chair (current chair is eligible for re-appointment); 5 vacancies for which 4 current members are eligible for re-appointment for the second term of service, with a focus on representation from the MENA region.

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 PAOD & AG, please see the [PAOD & AG web page](#) on the IFAC Website.



PAO Development and Advisory Group Rotation Schedule 2021							Term Ending (X) Eligible for re-appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022	2023
Misita (Chair, 2021–2023)	F	EU	Bosnia and Herzegovina	UAAFWFBH	Consultant	2018			X1
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022	2023
Arnaud	M	EU	France	CNCC/CSOEC	P–OIN	2019	X1		
Chhajed	M	AS	India	ICAI-Chartered	P–SMP	2021			X1
Conway	M	AU	Australia	IPA	NGO	2019	X1		
Ebanks	F	LA	Cayman Islands	CIIPA	Member Staff	2020		X1	
Hamid	M	EU	UK	CIPFA	Member Staff	2021			X1
Iyer (Deputy Chair, 2020–2021)	F	EU (A-ME)	UK (Botswana)	AAT/BICA	Academic	2016	X		
Jaiyeola	M	A-ME	Nigeria	ICAN	P–SMP	2020		X1	
Martin	F	NA	USA	AICPA	Consultant	2021			X1
Meljem	F	LA	Mexico	IMCP	Academic	2021			X1
Milhem	M	A-ME	Jordan (Palestine)	IASCA	P–OIN	2018			X
Sheikh	M	AS	Pakistan	ICAP	P–OIN	2017		X	
Total							3	3	6

Professional Accountants in Business (PAIB) Advisory Group

Advisory Group Size: 16–22 members

Vacancies for 2022: 1–7 members

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

Call for Nominations for 2022

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, 2022. The PAIB Advisory Group size allows some flexibility with the number of open positions, and the Nominating Committee is seeking to fill approximately 4 positions with a focus on representation from the Latin America–Caribbean and Australia–Oceania regions. For 1 of these positions, a current member is eligible for re-appointment for the second term of service.

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), senior internal auditors, or as board directors and audit committee chairs. The Nominating Committee particularly encourages nominations of young professionals, female candidates, and candidates working in SMEs. 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 and effective business partners.
- Effective corporate governance, risk management, and internal control.
- Enterprise risk and performance management.
- Enhanced business and financial reporting (including integrated and sustainability reporting), specifically considering how it can be further improved in practice.
- Digital disruption and innovative new business models.

The PAIB Advisory Group values a diversity of representation that includes 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.

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 at least twice per year, each meeting lasting 2 days. Additional virtual meetings are scheduled on as needed basis. Between meetings, members are expected to work closely with IFAC staff on issue- or project-focused groups. Engagement 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 their background and ability to make an impact on the PAIB AG work:

Vacancies for 2023

The Nominating Committee will seek to fill approximately 7 vacancies, for which 5 current members are eligible for re-appointment for the second term of service, with a focus on representation from the Latin America and Europe regions.

Vacancies for 2024

The Nominating Committee will seek to fill approximately 7 vacancies, for which 5 current members are eligible for re-appointment for the second term of service, with a focus on representation from the North America region.

The Nominating Committee particularly encourages nominations of young professionals and female candidates.

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.



PAIBAG Rotation Schedule 2021							Term Ending (X) Eligible for re-appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022	2023
Rughani (Chair, 2020–2022)	M	EU (A–ME)	UK (Tanzania)	ACCA	PAIB–LE	2015		X1	
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022	2023
Bedard	M	NA	USA	AICPA	PAIB–LE	2018			X
Caglar	M	EU	Turkey	TURMOB/ EAAT	PAIB–LE	2019	X1		
Freudenreich	M	EU	France	CNCC/CSOEC	PAIB–LE	2020			X1
Gao	F	AS	China	CICPA	Government	2020		X1	
Hassan (Deputy Chair, 2021)	F	AS	Malaysia	MIA	NGO	2016	X		
Herrod	M	NA	Canada	CPA Canada	Retired PAIB–LE	2020			X1
Jambusaria	M	AS	India	ICAI- Chartered	PAIB–LE	2020			X1
Little	F	EU	UK	CIPFA	Government	2020		X1	
Monehin	M	A–ME	Nigeria (UAE)	ICAN	PAIB–LE	2016	X		
Muinde	F	A–ME	Kenya	ICPAK	Government	2020		X1	
Muscat	M	EU	Malta	MIA	PAIB–LE	2018			X
Quiros	M	NA (LA)	USA (Costa Rica)	IMA	PAIB–LE	2020			X1
Shaikh	M	AS	Pakistan	ICAP	PAIB–LE	2017		X	
Tse	F	AS	Hong Kong	HKICPA	Retired PAIB–LE	2020			X1
Urquhart	M	AU	Australia	CAA NZ/CPA AU	PAIB–LE	2016	X		
Van de Werken	F	EU	Netherlands	Royal NBA	PAIB–LE	2017		X	
Waki	M	AS	Japan	JICPA	PAIB–SME	2020		X1	
Zvaravanhu	F	A–ME	Zimbabwe	ICAZ	Member Staff	2020		X1	
Total							4	8	7

Small and Medium Practices (SMP) Advisory Group

Advisory Group Size: 16–22 members

Vacancies for 2022: 4–10 members

Included in the above are 3 current members who are eligible for re-appointment

Call for Nominations for 2022

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, 2022. The SMP Advisory Group size allows some flexibility with the number of open positions, and the Nominating Committee is seeking to fill approximately 6 positions. For 3 of these positions, current members are eligible for re-appointment for the second term of service. In filling these vacancies, the Nominating Committee will focus on representation from the Africa–Middle East and Asia regions,

The Nominating Committee is seeking nominations from individuals in SMPs, professional accountants working in SMEs, and academics currently involved with SMP/SME issues. The Nominating Committee strongly encourages nomination of female candidates. 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.

Time Requirements

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

The SMP Advisory Group generally holds 2 in-person 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 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 their background and ability to make an impact on the SMP Advisory Group's work:

Vacancies for 2023

The Nominating Committee will seek to fill approximately 5 vacancies, for which 3 current members are eligible for re-appointment for the second term of service, with a focus on representation from the Asia region.

Vacancies for 2024

The Nominating Committee will seek to fill approximately 6 vacancies, for which 4 current members are eligible for re-appointment for the second term of service, with a focus on representation from the Latin America region.

The Nominating Committee particularly encourages nominations of young professionals and female candidates.

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.



SMPAG Rotation Schedule 2021							Term Ending (X) Eligible for re-appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022	2023
Foerster (Chair, 2017–2019, 2020–2022)	F	LA	Brazil	IBRACON/CFC	P–SMP	2014		X1	
MB Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2021	2022	2023
Bailey	M	EU	Malta	MIA	P–OIN	2018			X
Bertram (Deputy Chair, 2021)	M	EU	Germany	IDW/WPK	P–SMP	2016	X		
Brathwaite	M	LA	Barbados	ICAB	P–Big 4	2018			X
Cheek	F	NA	USA	AICPA	P–OIN	2020			X1
Cuesto	F	LA	Colombia	INCPC	Member Staff	2019	X1		
Higuchi	M	AS	Japan	JICPA	P–SMP	2017		X	
Kaawaase	M	EU (A–ME)	UK (Uganda)	ICPAU/ACCA	P–SMP	2016	X		
Khrouf	M	A–ME	Tunisia	OECT	P–SMP	2016	X		
Kong*	M	AS	Hong Kong	HKICPA	P–OIN	2018		X1*	
Mbaya*	M	A–ME	Kenya	ICPAK	P–SMP	2018		X1*	
Murray	F	AU	New Zealand	CAA NZ/CPA AU	PAIB–SME	2020			X1
Nagy	M	NA	Canada	CPA CA	P–SMP	2019	X1		
Ngwenya	F	A–ME	South Africa	SAIPA	Member Staff	2020			X1
Peal	M	EU	UK	CCAB (ICAEW)	P–OIN	2019	X1		
Pozzoli	M	EU	Italy	CNDCEC	P–SMP	2017		X	
Stefan	F	EU	Romania	CFAR	P–SMP	2020			X1
Vuopala*	M	EU	Finland	NRF	P–OIN	2018		X1*	
Total							6	6	6

*Candidates marked with the asterisk are eligible for a one-year re-appointment, subject to the Nominating Committee's consideration of imbalance in rotations in the context of the SMP AG work program' priorities.

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