

VOLUNTEER MANUAL



International
Federation
of Accountants





Volunteers

Volunteers are central to the effective functioning of Independent Standard-Setting Boards and IFAC. Boards, Committees and Advisory Groups (IFAC Groups) depend on the efforts of dedicated volunteers and are indebted to them for both their time and their commitment to the accountancy profession and the public interest. Volunteers contribute mainly through active participation in meetings, task forces/working groups, and outreach activities. Appointment as a chair or member of one of the IFAC Groups is a significant responsibility that entails the following:

- Acting in the public interest.
- Preparing for, attending, and actively participating in, all board/IFAC Group meetings and additional meetings of task forces or other working groups for which they are selected.
- Engaging with relevant stakeholders in the member's region on relevant topics related to the board/IFAC Group work and providing guidance.
- Acting as an ambassador for the board/IFAC Group in the member's jurisdiction and region, by way of explaining and promoting the work of the board/IFAC Group.

Travel Support Program for Volunteers

IFAC offers travel support to qualifying members of the IFAC Groups. The objective is to encourage greater participation from jurisdictions with emerging economies.

To qualify for the program, a candidate has to be nominated by an organization¹ with the annual revenue not exceeding \$2 million USD and from a jurisdiction with low to upper-middle income economies based on the [World Bank](#) listing.

Travel support is for attending in-person full meetings of the board or IFAC Group; it does not apply to meetings conducted by other means (video or teleconference, etc.) or meetings of subgroups (Task Force, Subcommittees, etc.) and outreach. The Travel Support Program will cover all expenses in accordance with the policy on a reimbursement basis. There is a nominating organization's contribution that is deducted from each claim.

Participants should adhere to the requirements of the Travel Support Policy, which includes the conditions for reimbursement, such as the use of economy airfares and the prompt submission of expense claims with all receipts and vouchers.

¹ Candidates for IPSASB can be self-nominated, i.e., those who do not have a nominating organization.

General Requirements for Membership

Board and advisory group members and nominating organizations have certain responsibilities and requirements as follows:

- Members will be asked to sign a Code of Conduct indicating that they will adhere to the values of integrity, innovation, transparency, and collaboration, and that they will comply with certain policies. (The IPSASB has its own Code of Conduct, which is identical to IFAC's Code of Conduct.)
- Members shall not submit to improper influence, whether financial or otherwise, which might impair their ability to serve or act with independence, integrity, and in the public interest. Members will be asked to make a written annual declaration in this regard.
- Members shall notify the Nominating Committee as soon as reasonably possible if their employer, employment status, or country of residence changes.
- Members will transfer and assign to IFAC all their rights, title, and interest, including all rights of copyright, in their contributions to the work product of the board or advisory group they serve, and expressly waive any "moral rights" in such contributions. Where applicable, members will be asked to do this in writing.
- The nominating organizations shall support the members in their role, and will not exert undue influence, whether financial or otherwise, that might impair the members' ability to serve or act with independence, integrity, and in the public interest. Nominating organizations will be asked to make a written declaration in this regard.

Disciplinary Actions

- Members shall notify the Nominating Committee if they become aware of any complaint, disciplinary action or review has been initiated involving them in their professional capacity.
- The nominating organization will be asked whether it has received, or is aware of, any formal complaints about the nominee or whether any disciplinary actions have been taken against the nominee. The nominating organization should inform the Nominating Committee of any such developments taking place after the nominations form has been submitted and during the member's service, if a candidate is successful in being appointed.

Performance Expectations

The Nominating Committee annually reviews the performance of board and advisory group chairs and members according to the *Volunteer Performance Program*. The program includes two types of evaluation. The chair, in consultation with the deputy chair, and senior staff is asked to evaluate the performance of the members; and the members are asked to evaluate the performance of the chair. Assessment of members' performance with regard to meetings and other activities, such as participation in task forces, outreach, and other projects is based on attendance, contribution, collaboration, communication, and commitment to the public interest. Chairs and members fill out confidential forms that they submit to the Nominating Committee.

The program provides valuable input to the Nominating Committee when deciding on potential re-appointments, succession planning, and removal of non-performing members.

Term of Service

In accordance with Article 33.2 of the IFAC Bylaws, a member is ordinarily appointed for an initial term of up to 3 years and is expected to complete this term.

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.

To address imbalance in rotations during any given year, or for other reasons, including meeting certain composition targets, the Nominating Committee may recommend an initial or subsequent term of less than 3 years. The maximum term of service as a member cannot exceed 6 years.

Technical Advisors

Technical advisors provide valuable support to members. Each nominating organization has the right to appoint a technical advisor to aid its member in that member's contribution to the board or advisory group (except for the Nominating Committee), such as through preparing for meetings and providing research and staff support.

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

Technical advisors will be asked to sign a written declaration that they will not submit to improper influence, whether financial or otherwise, which might impair their ability to serve or act with independence, integrity, and in the public interest. Technical advisors will also be asked to transfer and assign to IFAC all their rights, title, and interest, including all rights of copyright, in their contributions to the work product of the board/advisory group they serve, and expressly waive any "moral rights" in such contributions. Where applicable, technical advisors will be asked to do this in writing.



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