



NOMINATING COMMITTEE

CALL FOR
NOMINATIONS
FOR THE IFAC
BOARD AND
COMMITTEES
IN 2021



International
Federation
of Accountants

CONTENTS

| | Page |
|--|------|
| Introduction | 4 |
| Purpose of the Call | 4 |
| Volunteers | 4 |
| Term Limits | 4 |
| General Requirements for Membership | 5 |
| Selection Criteria | 5 |
| Submitting Nominations | 6 |
| Interview Process | 6 |
| Outcome of the Nominating Process | 6 |
| Financial and Visa Requirements | 6 |
| Further Questions | 7 |
| Overview of Vacancies | 8 |
| IFAC Board | 11 |
| Deputy President of IFAC | 14 |
| Nominating Committee | 17 |
| Professional Accountancy Organization (PAO) Development Committee | 20 |
| Chair of the Professional Accountancy Organization Development Committee | 23 |
| Professional Accountants in Business (PAIB) Committee | 25 |
| Small and Medium Practices (SMP) Committee | 28 |
| Appendix A Volunteer Performance Program | 31 |
| Appendix B Travel Support Program for Board and Committee Members | 32 |
| Appendix C The Role of Technical Advisors | 33 |

INTRODUCTION

Purpose of the Call

This *Call for Nominations for the IFAC Board and Committees in 2021* is issued to IFAC Member organizations to seek their nominations for available positions on the following IFAC Committees:

- IFAC Board
- Nominating Committee (NC)
- Professional Accountancy Organization (PAO) Development Committee
- Professional Accountants in Business (PAIB) Committee
- Small and Medium Practices (SMP) Committee

Volunteers

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

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

Term Limits

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. 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 fewer than 3 years.

Members who perform well could be re-appointed for a second term of service based on the consideration of a board/committee's particular needs and whether any new candidates may be more suitable in the context of strategic priorities and composition targets. The maximum term of service cannot exceed 6 years.

General Requirements for Membership

It is important to note that, when a nomination leads to an appointment, the member and nominating organization are required to adhere to the following statements and sign the Code of Conduct:

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

Selection Criteria

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

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

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

Submitting Nominations

Nominations of new members and re-nominations of current members can be submitted online from the date of the issue of this Call until **January 31, 2020**. Nominations submitted after the deadline will be reviewed at the discretion of the Nominating Committee.

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

Instructions on how to submit a nomination are available on the [Nominating Committee's webpage](#).

Interview Process

For the 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 4–5, 2020, and June 8–9, 2020, in New York, USA. If in-person interviews cannot be arranged due to exceptional circumstances, it may be possible to organize a video conference for that purpose.

For membership of IFAC committees, telephone interviews will be scheduled during the period of mid-April–end of May, 2020.

Outcome of the Nominating Process

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

The Nominating Committee will submit its recommendations to the IFAC Board in August/September, 2020.

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 and Visa Requirements

Costs, including travel insurance coverage, for attending meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member's nominating organization. The Travel Support Program is available to qualifying nominating organizations from countries with low income and lower-middle income economies (please refer to [Appendix B](#) to learn more about the program and determine eligibility).

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

Further Questions

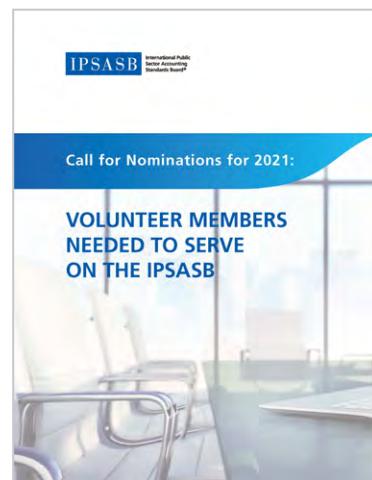
If you have any questions about volunteer opportunities on the IFAC Board and committees or the application process, please contact Elena Churikova, Senior Manager, Governance at elenachurikova@ifac.org.

Other Related Publications

For information on opportunities for membership on the International Auditing and Assurance Standards Board (IAASB), please see [Call for Nominations for IAASB](#).

For information on opportunities for membership on the International Ethics Standards Board for Accountants (IESBA), please see [Call for Nominations for IESBA](#).

For information on opportunities for membership on the International Public Sector Accounting Standards Board (IPSASB), please see [Call for Nominations for IPSASB](#).



OVERVIEW OF VACANCIES

| Board or Committee | Category | Total Number of Vacancies | Number of Members Eligible for Re-appointment ¹ | Matters to Consider in Developing a Nominations Strategy: | For More Information, Click the Link |
|--------------------|-------------------------------|---------------------------|--|---|--------------------------------------|
| IFAC Board | Deputy President ² | Included below | Not applicable | IFAC is seeking an exceptional individual to serve as Deputy President for a 2-year term. This is a voluntary position for which the annual time commitment is estimated to be 30–40% of a full-time position. This workload gradually increases during the Deputy Presidency term, and should be expected to be around 60–80% of a full-time position assuming the individual is elected President for the following 2 years. | Deputy President |
| | Category A | 5 | 1 | Nominees for IFAC Board membership should be higher-ranking members of IFAC member organizations who have considerable international experience and are highly respected both inside and outside the profession. The estimated time commitment is approximately 200 hours per year and up to an additional 150 hours per year for subcommittee or working group work and IFAC related outreach. | |
| | Category B | 0 | Not applicable | For 2021, the Nominating Committee is particularly interested in candidates who have a background in, and connectivity to, the regulatory community, experience with transformation or strategy development, in particular relating to the impact of technology on the profession and changing business demands, as well as experience with standard setting and financial reporting. Nominations of young professionals are also encouraged. | IFAC Board |
| | Category C | 2 | 2 | Nominations of candidates from the following regions are particularly encouraged: Australia-Oceania, Asia, and Latin America-Caribbean. | |

¹ The number of members eligible for re-appointment is included in the total number of vacancies in the preceding column; it is shown separately in this column; as members are often re-nominated, however, and, if considered appropriate, recommended for re-appointment, this could reduce the number of vacancies available to new nominees.

² It is anticipated that the Nominating Committee will recommend to the Council that the current IFAC Deputy President be appointed as President. There are 7 vacancies on the IFAC Board in 2021, including the Deputy Presidency position. The Deputy President could be in any of the three categories.

| Board or Committee | Category | Total Number of Vacancies | Number of Members Eligible for Re-appointment ¹ | Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit to the required time is essential. • Specific gender and regional targets as detailed below. | For More Information, Click the Link |
|----------------------|----------|-------------------------------------|--|---|---|
| Nominating Committee | Members | 2: 1 Latin America 1 Asia | 1: 1 Asia | <p>Ideally, nominees 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, are also desirable. Knowledge of IFAC and its activities in general is required, as well as the ability to assess candidates' skills and qualifications with a high degree of impartiality.</p> <p>The estimated time commitment is 200–300 hours per year.</p> <p>For 2021, the Nominating Committee will aim to fill one vacancy with a representative from the Latin America-Caribbean region and is seeking highly qualified candidates, in particular from SMPs and/or those who have experience with SMP/SME matters.</p> <p>Nominations of qualified female candidates are strongly encouraged.</p> | Nominating Committee |
| PAO Dev. Committee | Chair | 1 | 1 | <p>For the Chair position, the Nominating Committee is seeking nominations of highly qualified individuals with strong leadership skills and extensive background in capacity building and PAO development. This is a voluntary position for which the annual time commitment is estimated to be 250 hours.</p> | PAO Development Committee Chair |
| | Members | 5: 1 North America 4 At Large | 2: 1 Europe 1 Africa-Middle East | <p>Ideally, nominees for PAODC membership should have a clear understanding of the role of IFAC, IFAC membership criteria, and the PAO Capacity Building Framework; possess experience with developing and strengthening PAOs; advocate for PAO interests and partner with key stakeholders; and have relationships with donor organizations and development agencies.</p> <p>Estimated time commitment is approximately 210 hours per year, including participating in outreach activities and MOSAIC-related events.</p> <p>At least one vacancy has to be filled with a representative from the North America region. Other targeted regions include Latin America and Asia.</p> <p>Nominations of qualified female candidates are strongly encouraged.</p> | PAO Development Committee |

| Board or Committee | Category | Total Number of Vacancies | Number of Members Eligible for Re-appointment¹ | Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit to the required time is essential. • Specific gender and regional targets as detailed below. | For More Information, Click the Link |
|---------------------------|-----------------|----------------------------------|--|--|---|
| PAIB Committee | Members | 6 | 2 | <p>The PAIBC acts primarily as a strategic advisory body for IFAC's PAIB initiatives. Nominees for PAIBC membership should be experienced professional accountants working in the private or public sectors, in large or small- and medium-sized organizations, and in finance or commercial roles, or serving as finance leaders (e.g., CFOs and controllers) or audit committee chairs. They should also be able to serve as advocates for the role of PAIBs and a future-ready profession.</p> <p>Estimated time commitment is approximately 100–150 hours per year, including time for providing input to advisory groups between meetings and participating in outreach by representing the PAIBC at regional events.</p> <p>Nominations from the North America, Latin America-Caribbean, and Australia-Oceania regions are particularly welcome.</p> <p>Nominations of qualified female candidates are strongly encouraged.</p> | PAIB Committee |
| SMP Committee | Members | 6 | 3 | <p>The SMPC acts as a strategic advisory body for IFAC's SMP initiatives. Nominees for SMPC membership should ideally have a strong technical understanding of international standards and their use in SME audits; experience with assurance and related services other than audit; experience with business advisory services; and experience with the development and training of implementation resources and tools that help SMPs apply international standards and adopt best management practices. Estimated time commitment is approximately 225–300 hours per year, including participating in task forces and assisting with outreach to promote IFAC's SMP initiatives.</p> <p>Nominations from Australia-Oceania, Africa-Middle East, and Latin America-Caribbean are particularly welcome.</p> <p>Nominations of qualified female candidates are strongly encouraged.</p> | SMP Committee |

IFAC BOARD

| | |
|----------------------------|---|
| Board Size: | President and 22 members |
| Vacancies for 2021: | Deputy President³ 7 members: Category A: 5 vacancies, with 1 current member eligible for re-appointment Category B: 0 vacancies Category C: 2 vacancies, with 2 current members eligible for re-appointment |
| Who Can Nominate: | IFAC Members |
| Approval Required: | Endorsement by the IFAC Board and election/approval by the IFAC Council |

About the IFAC Board

The 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 and Bylaws.

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

The IFAC Board currently has several subcommittees, including Audit, Governance, Human Resources and Compensation, Membership, and Planning and Finance. Two Advisory Groups include the Public Policy and Regulation Advisory Group and the Technology Advisory Group. In addition to these subcommittees and advisory groups, the Board may form other working groups that are assembled for temporary projects and Board-related tasks. Board members are appointed to these subcommittees on the basis of their individual expertise and experience, as well as other factors related to an individual subcommittee's terms of reference.

More information about IFAC and the IFAC Board, including the [IFAC Strategic Plan for 2019-2020](#), can be found on the [IFAC website in Who We Are](#).

Membership

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

- Category A: the top 12 contributing member bodies occupy 10 seats;
- Category B: the next 13–24 contributing member bodies occupy 6 seats; and
- Category C: member bodies that are not ranked in the top 24 occupy 6 seats.

³ It is anticipated that the Nominating Committee will recommend to the Council that the Deputy President be appointed as President. There are 7 vacancies on the IFAC Board in 2021, including the Deputy Presidency position. The Deputy President could be in any of the three categories.

In accordance with Article 20.2 of the IFAC Bylaws, the Nominating Committee may recommend modifying the seat allocation by one as long as the total number of Board members remains the same.

There may not be more than 2 Board members from member bodies with headquarters in the same country, except for the IFAC President in recognition of his/her status as independent Chair. In accordance with Article 20.4 of the IFAC Bylaws, the Nominating Committee may recommend increasing the country limit by one as long as the total number of Board members remains the same.

The Nominating Committee would report to the IFAC Board and Council the reason(s) for such modifications.

Call for Nominations

Vacancy Overview

The vacancies on the IFAC Board for 2021 are as follows:

- Category A: 5 vacancies, with 1 current member eligible for re-appointment;
- Category B: 0 vacancies; and
- Category C: 2 vacancies, with 2 current members eligible for re-appointment.

Although well-performing current members are often re-nominated and, if considered appropriate, recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. The Nominating Committee encourages nominations of highly qualified candidates from all regions and, in particular, from the regions with the lowest representation, including **Australia-Oceania, Asia, and Latin America-Caribbean**.

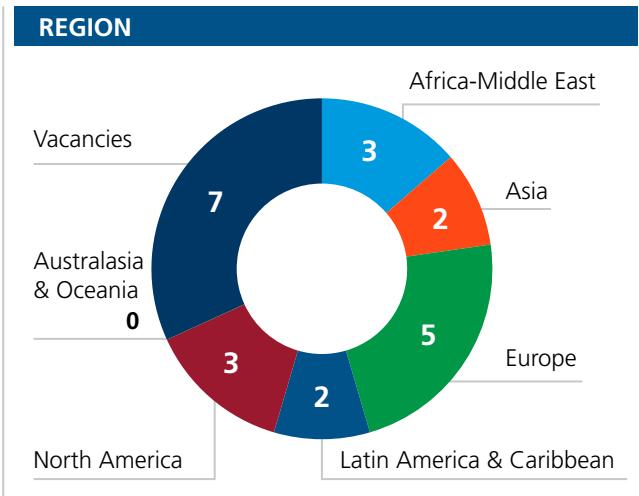
While gender equality continues to be important, with 10 female members continuing their service up to 2021, the Nominating Committee encourages nominations of both male and female highly qualified candidates.

Experience

Nominees 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.

For 2021, the Nominating Committee is particularly interested in candidates who have a background in, and connectivity to, the regulatory community, experience with transformation or strategy development, 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. Representation of small- to medium-sized practices (SMPs) and those who have experience with SMP/SME (small- to medium-sized entities) matters continues to be important. Nominations of young professionals are also encouraged.

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.



Membership Requirements

Time Requirements

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

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

Summary of Time Commitment

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

DEPUTY PRESIDENT OF IFAC

Introduction

IFAC is seeking nominations of exceptional individuals for the position of Deputy President to serve under the new President from November 2020 to November 2022. Following, and subject to, recommendation by the Nominating Committee and approval by the Council, the Deputy President is expected to be able to assume the office of IFAC President for a 2-year term, i.e., November 2022 to November 2024.

The Deputy President joins the President in working with the Board and represents IFAC at events and meetings as needed. The Deputy President role also includes the positions of Chair of the Planning and Finance Committee and Deputy Chair of the Nominating Committee.

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

General Qualifications for Nominees

A nominee for Deputy President should be a very senior and highly respected member of the profession, who is well supported by the nominating and/or employing organization in terms of time commitment and other professional resources.

The Deputy President is expected to demonstrate commitment to the mission and strategy of IFAC and to support the collective decisions of the Board. As with each Board member, the Deputy President is expected to be able to make astute business decisions that are in the best interests of both the public and the global profession.

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

Critical Knowledge and Skills

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

Time Requirements

The estimated time commitment for the Deputy Presidency is 30–40 percent of a full-time position. This workload gradually increases during the Deputy Presidency term, and should be expected to be around 60–80 percent of a full-time position assuming this individual is elected as President for the following 2 years.

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

Given the number of in-person meetings and associated travel (as specified below), candidates may be asked to verify that their employing organization fully supports their nomination and will ensure that time is made available to adequately fulfill these requirements.

Summary of Time Commitment

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

Financial and Visa Requirements

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

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

| IFAC Board Rotation Schedule 2020 | | | | | | | | Term Ending (X) Eligible for re-appointment (X1) | | |
|--|----------|--------|--------|------------------|-------------------------|-----------------------------|---------|--|----------|----------|
| Members | Dues Cat | Gender | Region | Country | Nominating Organization | Professional Classification | Service | 2020 | 2021 | 2022 |
| Joo (President, 2019-2020) | NA | M | | Korea | KICPA | Academic | 2013 | X | | |
| Johnson (DP, 2019-2020) | A | M | EU | UK (Portugal) | ACCA | PAIB-LE | 2016 | X1 | | |
| Balhoff | A | M | NA | USA | AICPA | P-SMP | 2016 | | X | |
| Barie | A | F | NA | USA | AICPA | P-OIN | 2017 | | | X |
| Coelho | A | M | LA | Brazil | CFC/ | P-Big 4 (EY) | 2017 | | | X |
| De Nuccio | A | M | EU | Italy | IBRACON | P-SMP | 2018 | X1 | | |
| Fraser | A | F | NA | Canada | CNDCEC | PSA | 2019 | | X1 | |
| Petty | A | M | AU | Australia | CPA CA | Academic | 2015 | X | | |
| Someha | A | M | AS | Japan | CAA NZ/ | P-Big 4 (KPMG) | 2015 | X | | |
| Thomas | A | F | NA | Canada | CPA AU | Member Staff | 2015 | X | | |
| Wilkinson | A | F | EU | UK | JICPA | P-SMP | 2020 | | | X1 |
| Ahn | B | M | AS | Korea | CPA CA | Member Staff | 2020 | | | X1 |
| Curry | B | F | EU | Ireland | CCAB (ICAEW) | Government | 2020 | | | X1 |
| Pétursdóttir | B | F | EU | Iceland | KICPA | P-Big 4 (EY) | 2019 | | X1 | |
| Ramon | B | F | A-ME | South Africa | CAI | PAIB-LE | 2019 | | X1 | |
| Tang | B | M | AS | China | NRF | SS | 2019 | | X1 | |
| Tunaboylu | B | F | EU | Turkey | SAICA | Int'l Agency | 2019 | | X1 | |
| Gardner | C | F | EU | UK | CICPA | PSA | 2020 | | | X1 |
| Nyamute | C | F | A-ME | Kenya | TURMOB / EAAT | Academic | 2020 | | | X1 |
| Padmore | C | F | LA | Barbados | CIPFA | P-Big 4 (EY) | 2019 | | X1 | |
| Resmouki | C | F | A-ME | Morocco | ICPAK | P-Big 4 (Deloitte) | 2018 | X1 | | |
| Suttar | C | M | AS | Pakistan | ICAB | PAIB-LE | 2018 | X1 | | |
| Zakari | C | M | A-ME | Nigeria | OECRM | P-SMP | 2020 | | | X1 |
| Total | | | | | | | | 8 | 7 | 8 |

NOMINATING COMMITTEE

| | |
|---------------------|---|
| Committee Size: | 2 ex-officio members and no fewer than 4 ordinary members, of whom no more than 2 may be IFAC Board members |
| Vacancies for 2021: | 2 members⁴ (1 LAC, 1 AS) Included in the above is 1 current member (1 AS) who is eligible for re-appointment |
| Who Can Nominate: | IFAC Members |
| Approval Required: | Endorsement by the IFAC Board and approval by the IFAC Council and the Public Interest Oversight Board (PIOB) |

About the Nominating Committee

The Nominating Committee is responsible for the selection process of volunteer members serving on the independent standard-setting boards, IFAC's Board, and committees.

The Nominating Committee selects the most suitable person for an available position based on candidates' professional backgrounds and board/committees' needs. It also seeks to achieve broad regional, professional, and gender balance.

The IFAC Nominating Committee makes recommendations to the IFAC Board, the relevant public interest oversight authority, and IFAC Council, as appropriate, for approval of the composition of the independent standard-setting boards and IFAC's Board and committees.

More information about the Nominating Committee can be found on the [Nominating Committee homepage](#).

Membership

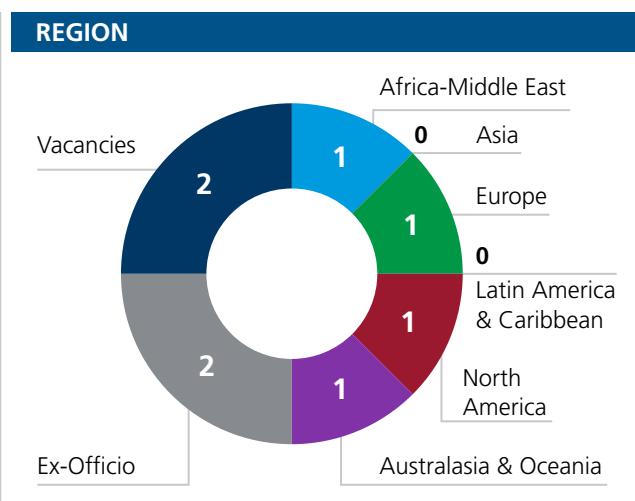
The Nominating Committee is composed of 2 ex-officio members (IFAC President and Deputy President) and no fewer than 4 ordinary members, of whom no more than 2 may be IFAC Board members. In recognition of the need for geographic representation, the Nominating Committee aims to have one representative from each of the 6 regions of the world. The term of service for ordinary members is 2 years, with a maximum term of service of 4 years.

Call for Nominations

Vacancy Overview

In 2021, the Nominating Committee has 2 vacancies for which 1 current member from the Asia region is eligible for re-appointment for the second term of service. The Nominating Committee seeks nominations of highly qualified candidates from the **Latin America-Caribbean region**.

Nominations of female candidates are strongly encouraged.



⁴ Two ex-officio vacancies (i.e., President and Deputy President) will be filled as part of the nominations process for IFAC Board membership.

Experience

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. 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. The Nominating Committee is particularly interested in candidates who 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. English proficiency (both written and oral) is essential.

For 2021, the Nominating Committee is seeking highly qualified candidates, particularly candidates from SMPs and/or those who have experience with SMP/SME matters.

Membership Requirements

Time Requirements

The Nominating Committee meets in person 3–4 times per year, with meetings generally lasting 2 days each, and approximately 2 times by teleconference. Members also spend time preparing for meetings, including reviewing approximately 200 CVs and, together with board/committee chairs, conducting phone interviews of short-listed candidates.

In addition, each member must attend one meeting of the board or committee for which he/she conducts interviews in a particular year. Conservatively, membership on the Nominating Committee requires 200–300 hours per year, including meetings, preparation, and travel.

Summary of Time Commitment

- Attend 4–5 in-person Nominating Committee meetings per year.
- Attend 1 meeting of the board or committee for which he/she conducts interviews each year.
- Total time commitment is approximately 200–300 hours per year.

| NC Rotation Schedule 2020 | | | | | | | Term Ending (X) Eligible for re-appointment (X1) | |
|--|--------|--------|------------------|----------------------------|--------------------------------|---------|---|----------|
| Ex-Officio Members | Gender | Region | Country | Nominating Organization | Professional Classification | Service | 2020 | 2021 |
| Joo (President, 2019-2020) | M | | Korea | KICPA | Academic | 2014 | X | |
| Johnson (Deputy President, 2019- 2020) | M | EU | UK (Portugal) | ACCA | PAIB-LE | 2019 | X1 | |
| Members | Gender | Region | Country | Nominating Organization | Professional Classification | Service | 2020 | 2021 |
| Andrade | M | LA | Brazil | CFC/IBRACON | P-SMP | 2017 | X | |
| Byrne | F | NA | USA | AICPA | P-OIN | 2018 | | X |
| Codling | M | AU | Australia | CAA NZ/CPA AU | P-Big 4 | 2018 | | X |
| Peasah | F | A-ME | Ghana | ICAG | Government | 2020 | | X1 |
| Schruff | M | EU | Germany | IDW/WPK | Retired P-Big 4 | 2020 | | X1 |
| Sekine | F | AS | Japan | JICPA | Consultant | 2019 | X1 | |
| Total | | | | | | | 4 | 4 |

PROFESSIONAL ACCOUNTANCY ORGANIZATION (PAO) DEVELOPMENT COMMITTEE

| | |
|----------------------------|---|
| Committee Size: | 12 members |
| Vacancies for 2021: | Chair 5 members Included in the above are 2 current members who are eligible for re-appointment |
| Who Can Nominate: | IFAC Members |
| Approval Required: | IFAC Board |

About the PAO Development Committee⁵

The IFAC PAO Development Committee (PAODC) supports the IFAC Board in achieving the organization's strategic objective to build the capacity of PAOs and strengthen the accountancy profession around the world in the public interest. This includes raising awareness of good practice in PAO development, facilitating knowledge sharing on the adoption and implementation of international standards, and increasing understanding of the capacity challenges faced by PAOs among national, regional, and international stakeholders, including the donor community.

The PAO Development Committee:

- Undertakes outreach activities to raise awareness and facilitate knowledge sharing of relevant information and good practices among PAOs, regional bodies, and the donor community.
- Encourages and supports development partnerships between PAOs and, where feasible, provides direct technical assistance and mentoring to developing PAOs.
- Provides strategic input to the development of tools and guidance that strengthen PAOs in line with good practice and international standards.
- Raises awareness of, and speaks about, the capacity challenges faced by PAOs to increase awareness and understanding among national, regional, and international stakeholders.
- Establishes and maintains links with regional bodies and relevant public and private sector stakeholders.
- Provides strategic input to IFAC's work and, where appropriate, establishes and maintains links with the donor community to enhance coordination of accountancy profession capacity-building across both the public and private sectors.

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

⁵ The PAO Development Committee is currently undertaking a review of its Terms of Reference that may have an impact on the descriptions of the roles and responsibilities, as well as the time commitment, of members. The review is planned to be completed in 2020.

Call for Nominations

Chair

The PAODC Chair position is up for rotation. The Nominating Committee is seeking nominations of highly qualified individuals with strong leadership skills and extensive background in capacity building and PAO Development. For more information, please [see page 23](#).

Membership

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

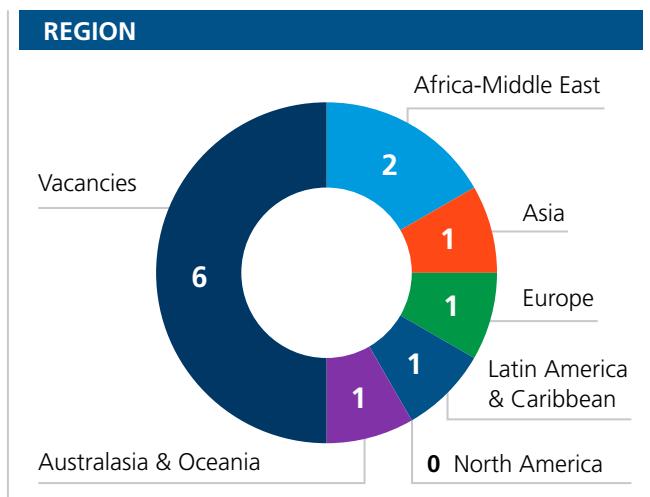
In 2021, the PAO Development Committee has 5 vacancies (in addition to the Chair vacancy). At least one vacancy has to be filled with a representative from the North America region. Other targeted regions include Latin America and Asia.

Enhancing the gender balance on the PAO Development Committee is very important. Therefore, nominations of qualified female candidates are strongly encouraged.

Experience

Nominees will ideally have the following experience and skills:

- A clear understanding of the role and activities of IFAC and the related role and responsibilities of the PAODC.
- Interest in, and understanding of, the challenges and success factors related to the development of the accountancy profession and PAOs.
- A clear understanding of the Statements of Membership Obligations (SMOs), other IFAC membership criteria, and the PAO Capacity Building Framework as the global benchmarks for the development of PAOs.
- A clear understanding of the accountancy regulatory framework within their respective jurisdiction and region and how it might have an impact on a PAOs' ability to fulfill the SMOs and other IFAC membership criteria.
- Experience in developing and strengthening a PAO.
- Experience in providing and/or willingness to provide direct technical assistance 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.
- The Nominating Committee is particularly interested in receiving nominations of individuals who are, or have been, directly involved in capacity building of PAOs or accountancy reform activities at the national or regional level.

Membership Requirements

Time Requirements

Members will be required to attend and participate in 1 in-person meeting per year, lasting 2 days, as well as take part in at least 2 webinars, for a total time commitment, including preparation, of approximately 50 hours.

Members are also expected to undertake at least 2 outreach activities per year in their role as ambassadors of the PAO Development Committee and IFAC. The outreaches are to be funded by their nominating organization.

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

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

The total estimated time commitment, including meetings (preparation and travel), outreach, and task force work is approximately 200 hours per year.

Summary of Time Commitment

- Attend the 1 in-person and 2 virtual meetings of the PAO Development Committee each year. Time commitment for these elements is estimated at 50 hours per year.
- Approximately 150 hours additional time is required for outreach activities, MOSAIC-related events, and task force participation.
- Total time commitment is approximately 200 hours per year.

CHAIR OF THE PROFESSIONAL ACCOUNTANCY ORGANIZATION DEVELOPMENT COMMITTEE

Introduction

At the end of 2020, the position of chair of the PAO Development Committee is due for rotation. The chair is appointed by the IFAC Board for a term of up to 3 years, commencing January 1, 2021. This is a voluntary position for which the annual time commitment is estimated to be 250 hours. IFAC will reimburse travel expenses for approved representational activities necessary for fulfilling the role of PAO Development Committee Chair.

The Chair reports to the IFAC Board and IFAC's Chief Executive Officer. The Chair works closely with the relevant director and staff. The Nominating Committee reviews the Chair's performance each year, based on evaluations by the PAO Development Committee members.

The Requirements for the PAO Development Committee Chair

The Chair of the PAO Development Committee acts in three interrelated capacities: as a leader, as a spokesperson/representative, and as a liaison:

Leader

- Providing leadership in developing and implementing the PAO Development Committee's Annual Plan.
- Encouraging and motivating members to achieve results that support IFAC's objectives.
- Actively identifying emerging issues that are relevant for the activities of the PAO Development Committee.
- Reviewing the performance of PAO Development Committee members annually according to the Board and Committee Performance Program.
- Reporting periodically to the IFAC Board and IFAC's Chief Executive Officer.
- Acting as a key spokesperson and representative for the PAO Development Committee.

Liaison

- Developing effective relationships both within IFAC and externally with key stakeholders, including the donor community, member organizations, PAOs aspiring to become IFAC Members, regional accountancy organizations, regulators, and international development agencies and banks.
- Learning and taking into account the views of key stakeholders in his/her leadership.
- Ensuring that the views of the IFAC Board and the PAO Development Committee are appropriately aligned, represented, and communicated.
- Attending the annual Council Meeting and IFAC Board meetings, as well as carrying out other management activities as considered appropriate.

Personal Qualities

- Results-driven
- Collaborative
- Adaptable
- Experienced in effectively chairing meetings
- Effective communicator

| PAO Development Committee Rotation Schedule 2020 | | | | | | | | | Term Ending (X) Eligible for re-appointment (X1) | | |
|--|--------|-----------|------------------------|-------------------------|-----------------------------|---------------|---------|----|--|----------|----------|
| Chair | Gender | Region | Country | Nominating Organization | Professional Classification | Member Type | Service | | 2020 | 2021 | 2022 |
| MB Members | Gender | Region | Country | Nominating Organization | Professional Classification | Member Type | Service | | 2020 | 2021 | 2022 |
| Herath (Chair, 2017-2019; 2020) | M | AS | Sri Lanka | ICASL | P-Big 4 (EY) | Chair | 2013 | X1 | | | |
| Arnaud | M | EU | France | CNCC/CSOEC | P-OIN | Regional EU | 2019 | | X1 | | |
| Conway | M | AU | Australia | IPA | Member Staff | Regional AU | 2019 | | X1 | | |
| Ebanks | F | LA | Cayman Islands | CIIPA | Member Staff | At Large 1 | 2020 | | | X1 | |
| Iyer (Deputy Chair, 2020) | F | EU (A-ME) | UK (Botswana) | AAT/BICA | Academic | At Large 2 | 2016 | | X | | |
| Jaiyeola | M | A-ME | Nigeria | ICAN | P-SMP | At Large 3 | 2020 | | | X1 | |
| Kiss | M | EU | Romania | CECCAR | P-Big 4 (KPMG) | At Large 4 | 2015 | X | | | |
| Milhem | M | A-ME | Jordan (Palestine) | IASCA | P-OIN | Regional A-ME | 2018 | X1 | | | |
| Misita | F | EU | Bosnia and Herzegovina | UAAFWFBH | Consultant | At Large 5 | 2018 | X1 | | | |
| Sheikh | M | AS | Pakistan | ICAP | P-OIN | Regional AS | 2017 | | | | X |
| Solis | M | LA | Nicaragua | CCPN | P-OIN | Regional LA | 2015 | X | | | |
| Sotomayor | M | NA | USA | AICPA | P-SMP | Regional NA | 2015 | X | | | |
| Total | | | | | | | | | 6 | 3 | 3 |

PROFESSIONAL ACCOUNTANTS IN BUSINESS (PAIB) COMMITTEE

| | |
|----------------------------|---|
| Committee Size: | 18 members |
| Vacancies for 2021: | 6 members Included in the above are 2 current members who are eligible for re-appointment |
| Who Can Nominate: | IFAC Members |
| Approval Required: | IFAC Board |

About the PAIB Committee

The Professional Accountants in Business (PAIB) Committee serves IFAC Members and the more than one and a half million professional accountants worldwide who work in commerce, industry, financial services, education, and the public and not-for-profit sectors.

The PAIB Committee provides strategic advice to IFAC on key issues related to professional accountants in business and enables a future-ready profession by sharing and developing thought leadership and resources, particularly in the following topic areas:

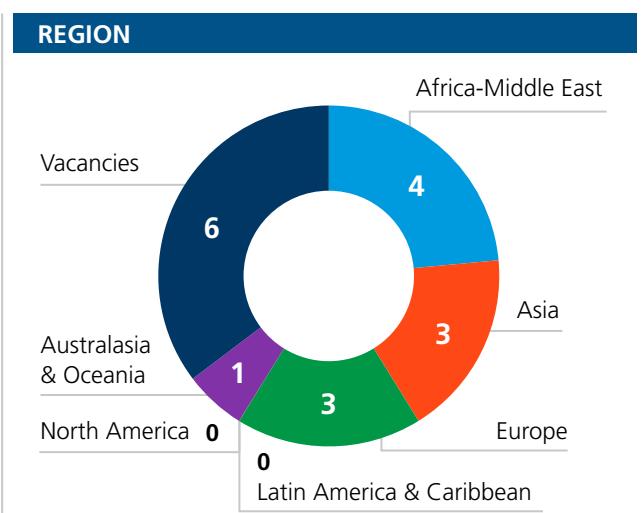
- CFO and finance function transformation
- Governance and ethics
- Risk management and internal control
- Financial and performance management
- Enhanced business reporting

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

Call for Nominations

Vacancy Overview

The PAIB Committee comprises 18 members. In 2021, there are 6 vacancies for which 2 current members are eligible to be re-appointed for a second term of service. Although current members are often re-nominated and, if considered appropriate, recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. Nominations of highly qualified candidates from all regions and, in particular, the regions with the lowest representation are greatly encouraged. As presented in the chart, these regions are: **North America, Latin America-Caribbean, and Australia-Oceania**.



Enhancing the gender balance on the PAIB Committee is very important. Therefore, nominations of qualified female candidates are strongly encouraged.

Experience

The Nominating Committee is looking for experienced professional accountants working in the private or public sectors, in large or small- and medium-sized organizations, and in finance or commercial roles, serving as finance leaders (e.g., CFOs and controllers) or as board directors and audit committee chairs. The Nominating Committee also encourages nominations of young professionals. 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

With the assistance of staff, members are encouraged to contribute to the [IFAC Knowledge Gateway](#) by authoring relevant articles and commenting on discussions.

English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

The PAIB Committee meets at least twice per year, each meeting lasting 2 days. 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 advisory groups. Engagement is mostly by e-mail, Skype, or teleconference.

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

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

Summary of Time Commitment

- Attend 2 PAIB Committee meetings each year and any additional virtual meetings.
- Additional time for providing input to advisory groups between meetings and for participating in outreach activities, i.e., presenting and representing the PAIBC at regional events.
- Total time commitment is approximately 100–150 hours per year (1–1.5 days per month on average).

Technical Support

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

| PAIBC Rotation Schedule 2020 | | | | | | | Term Ending (X) Eligible for re-appointment (X1) | | |
|------------------------------|--------|-----------|---------------|-------------------------|-----------------------------|---------|--|----------|----------|
| Chair | Gender | Region | Country | Nominating Organization | Professional Classification | Service | 2020 | 2021 | 2022 |
| Rughani (Chair, 2020-2022) | M | EU (A-ME) | UK (Kenya) | ACCA | PAIB-LE | 2015 | | | X1 |
| MB Members | Gender | Region | Country | Nominating Organization | Professional Classification | Service | 2020 | 2021 | 2022 |
| Bedard | M | NA | USA | AICPA | PAIB-LE | 2018 | X1 | | |
| Caglar | M | EU | Turkey | TURMOB/EAAT | PAIB-LE | 2019 | | X1 | |
| Chaplin (Deputy Chair, 2020) | M | NA (EU) | USA (UK) | AICPA | PAIB-LE | 2015 | X | | |
| Hassan | F | AS | Malaysia | MIA | Consultant | 2016 | | X | |
| 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 | X1 | | |
| Shaikh | M | AS | Pakistan | ICAP | PAIB-LE | 2017 | | | X |
| Tugman | M | NA | Canada | CPA CA | PAIB-LE | 2015 | X | | |
| Urquhart | M | AU | Australia | CAA NZ/CPA AU | Government | 2016 | | X | |
| Van de Werken | F | EU | Netherlands | Royal NBA | PAIB-LE | 2017 | | | X |
| Waki | M | AS | Japan | JICPA | PAIB-SME | 2020 | | | X1 |
| White | M | NA | USA | IMA | Consultant | 2015 | X | | |
| Yung | F | AS | Hong Kong | HKICPA | PAIB-LE | 2015 | X | | |
| Zvaravanhу | F | A-ME | Zimbabwe | ICAZ | Member Staff | 2020 | | | X1 |
| Vacancy | | | | | | | | | |
| Total | | | | | | | 6 | 4 | 7 |

SMALL AND MEDIUM PRACTICES (SMP) COMMITTEE

| | |
|---------------------|--|
| Committee Size: | 18 members |
| Vacancies for 2021: | 6 members Included in the above are 2 current members who are eligible for re-appointment for the second term of service |
| Who Can Nominate: | IFAC Members |
| Approval Required: | IFAC Board |

About the SMP Committee

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

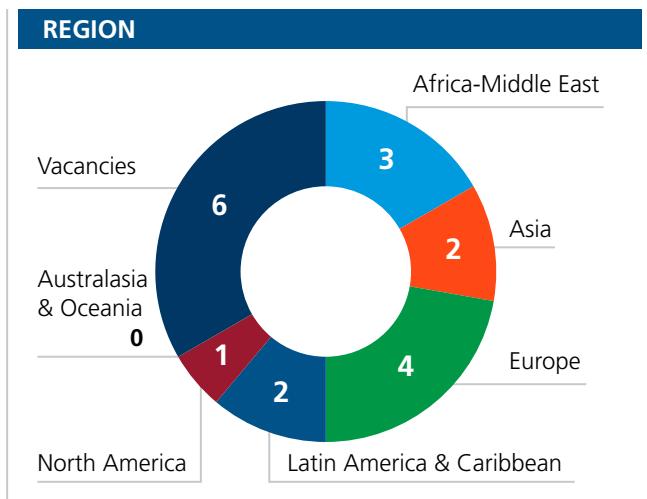
- Providing input into the development of international standards on assurance and auditing, as well as ethics from the SMP and SME perspective.
- Developing and sharing resources, tools, news, and expertise with a focus on the implementation of international standards, practice management, and providing business advisory services.
- Raising the visibility and voice of SMPs and SMEs through global representation and advocacy regarding the role of SMPs as assurance and business providers.

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

Call for Nominations

Vacancy Overview

The SMP Committee comprises 18 members. For 2021, there are 6 vacancies for which 2 current members eligible to be re-appointed for a second term of service. Although current members are often re-nominated and, if considered appropriate, recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. Nominations of highly qualified candidates from the regions with the lowest representation are particularly encouraged. As presented in the chart, these regions are: **Australia-Oceania, Africa-Middle East, and Latin America-Caribbean**.



Enhancing the gender balance on the SMP Committee is very important. Therefore, nominations of qualified female candidates are strongly encouraged.

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

Experience

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

- Strong technical knowledge of the IAASB's standards, 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 practice management, practice transformation for new services and demands; talent retention management, as well as how practitioners can remain relevant, for example, by providing business advisory and consultancy services.
- Authoring articles and opinion pieces in member organization magazines/newsletters and other relevant publications (e.g., trade journals) because members are expected to contribute to the [IFAC Knowledge Gateway](#).
- Strong expertise in SME policy and regulation, as well as relationships/links with key SMP/SME stakeholder groups.
- English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

The SMP Committee typically meets 4 times a year, with two physical meetings each lasting 2 days, and 2 virtual webinars lasting approximately 2–3 hours each. Members are required to participate in task forces and work on additional projects. Members are also expected to participate in outreach events and be proactive about making presentations on the committee's activities at conferences and seminars. The total estimated time commitment is approximately 225–300 hours per year, including meetings, preparation, and travel.

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

Summary of Time Commitment

- Attend 2 in-person and 2 virtual SMP Committee meetings each year.
- Provide regular input on task force projects and participate in calls.
- Present at conferences and events.
- Total time commitment is approximately 225–300 hours per year.

Technical Support

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

| SMP Rotation Schedule 2020 | | | | | | | | Term Ending (X) Eligible for re-appointment (X1) | | |
|--|--------|-----------|-------------|-------------------------|-----------------------------|---------|----------|--|----------|--|
| Chair | Gender | Region | Country | Nominating Organization | Professional Classification | Service | 2020 | 2021 | 2022 | |
| Foerster (Chair, 2017-2019; 2020-2022) | F | LA | Brazil | IBRACON/CFC | P-SMP | 2014 | | | X | |
| MB Members | Gender | Region | Country | Nominating Organization | Professional Classification | Service | 2020 | 2021 | 2022 | |
| Bailey | M | EU | Malta | MIA | P-OIN | 2018 | X1 | | | |
| Bertram | M | EU | Germany | IDW/WPK | P-SMP | 2016 | | X | | |
| Brathwaite | M | LA | Barbados | ICAB | P-Big 4 | 2018 | X1 | | | |
| Cuesto | F | LA | Colombia | INCPC | Member Staff | 2019 | | X1 | | |
| Erskine (Deputy Chair, 2019-2020) | F | AU | Australia | CAA NZ/CPA AU | P-SMP | 2015 | X | | | |
| Gómez | M | EU | Spain | ICJCE | P-OIN | 2015 | X | | | |
| 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* | |
| Nagy | M | NA | Canada | CPA CA | P-SMP | 2019 | | X1 | | |
| Peal | M | EU | UK | CCAB (ICAEW) | P-OIN | 2019 | | X1 | | |
| Pozzoli | M | EU | Italy | CNDCEC | P-SMP | 2017 | | | X | |
| Vuopala | M | EU | Finland | NRF | P-OIN | 2018 | | | X1* | |
| Willie | M | NA | USA | AICPA | P-SMP | 2015 | X | | | |
| Yin | M | AS | China | CICPA | Member Staff | 2015 | X | | | |
| Total | | | | | | | 6 | 6 | 6 | |

*Kong, Mbaya, and Vuopala are eligible for re-appointment for a one-year term of service based on the NC's consideration of imbalance in rotations.

VOLUNTEER PERFORMANCE PROGRAM

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

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

Application of the Volunteer Performance Program

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

Re-appointments

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

Succession Planning

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

Performance Issues

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

TRAVEL SUPPORT PROGRAM FOR BOARD AND COMMITTEE MEMBERS

IFAC offers travel support to qualifying members of the IFAC Board and committees. The objective is to encourage greater participation from the underrepresented countries.

To qualify for the program, a candidate has to be nominated by a Member organization in good standing having total annual revenue not exceeding \$2 million USD. Please see the list of qualifying countries—countries with low-income and lower-middle income economies on the [World Bank website](#).

Travel support is for attending in-person full meetings of the board or committee; it does not apply to meetings conducted by other means (video or teleconference, etc.) or additional outreach. Travel costs are reimbursed on the basis of actual cost and not as a daily per diem.

The Travel Support Program will cover all expenses in accordance with the policy on a reimbursement basis. There is an annual contribution of \$500 USD for candidates serving on IFAC Committees, and an annual contribution of \$1,500 USD for candidates serving on the IFAC Board and Nominating Committee (based on the number of in-person meetings per year).

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

THE ROLE OF TECHNICAL ADVISORS⁶

Each nominating organization has the right to appoint a technical advisor who can aid a member in his/her contribution to a board or committee by helping with preparation for meetings and providing research and staff support. Technical advisors also participate in task forces and other projects and outreach activities to contribute to a board/committee's work and outputs.

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

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

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

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

⁶ Members of the Nominating Committee do not have technical advisors.



@IFAC



International Federation of Accountants

International Federation of Accountants
529 Fifth Avenue

New York, NY 10017

USA

T +1 212 286 9344

www.ifac.org



International
Federation
of Accountants