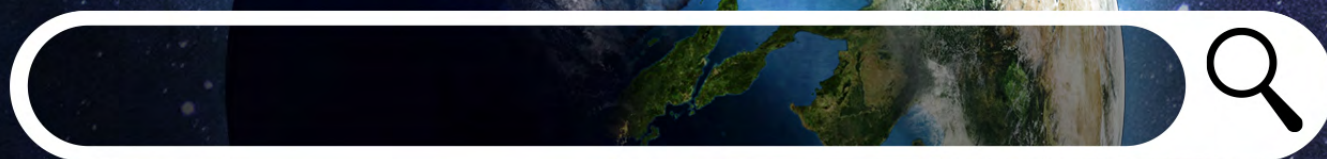


CALL FOR NOMINATIONS



International
Federation
of Accountants

FOR IFAC GROUPS IN 2023



NOVEMBER 2021

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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:

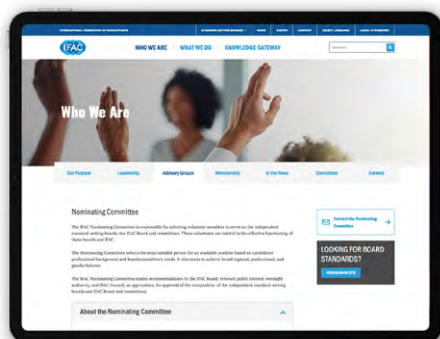
- IFAC Board
- Nominating Committee (NC)
- Professional Accountancy Organization (PAO) Development & Advisory Group
- Professional Accountants in Business (PAIB) Advisory Group
- Small and Medium Practices (SMP) Advisory Group

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 is also affecting the accounting and auditing profession, as well as the way IFAC operates and conducts business. IFAC is assessing how technology and other efficiencies (virtual operations and meetings) could continue to be used to reduce the time commitment for our volunteers. For example, continuing to conduct some task force or ordinary meetings virtually will likely reduce the total time commitment required for service on a particular group.

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



Application Process

Applications, including re-nominations of current members for an additional term of service, can be submitted online by **January 31, 2022**. 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 interviews during its meetings on May 2–4 and June 6–7 in New York, USA, or virtually via Zoom. **The Nominating Committee puts the health and comfort of each individual first and, therefore, a candidate's circumstances and preference to participate in the interview process in-person or virtually would not have any impact on the outcome.**

For membership in IFAC Advisory Groups, virtual interviews will be scheduled during the period of mid-April–end of May 2022.

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 approval in September. Recommendations for IFAC Board and Nominating Committee membership require election/approval by the IFAC Council in November.

Financial Support

Costs of attending meetings and relevant events, including 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 the [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 the application process, please contact Elena Churikova, Senior Manager, Governance, at elenachurikova@ifac.org.

IFAC BOARD

Board Size: President and 22 members

Vacancies for 2023: Deputy President¹

9 Vacancies:

Category A: 3 vacancies, with 1 current member eligible for re-appointment

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

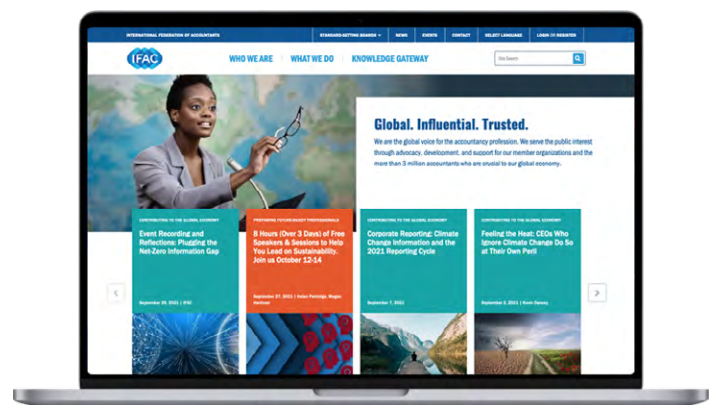
Category C: 4 vacancies, with 3 current members eligible for re-appointment

Call for Nominations for 2023

The Nominating Committee is seeking highly qualified volunteers to fill 9 vacancies on the IFAC Board for an initial term of service of up to 3 years. Service of Board members starts with the election at the November 2022 IFAC Council meeting. For 6 vacancies in 2023, current board members are eligible for re-appointment for a second term of service. **If current members are re-nominated and recommended for re-appointment, it will leave 3 open vacancies: 2 in Category A and 1 in Category C. Should, however, a recommended candidate for the Deputy President position be a non-current Board member, that will reduce the number of Board vacancies by 1.**

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

The Nominating Committee is particularly interested in candidates who will champion our public interest mandate and have a background in, and connection to, the regulatory community; experience with transformation or change management, particularly considering the impact of technology on the profession and changing business demands; experience in sustainability and assurance, 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 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 (including the Middle East and North African (MENA)) regions.

¹ It is anticipated that the Nominating Committee will recommend to the Council that the Deputy President should succeed to the office of the IFAC President. There are 9 vacancies on the IFAC Board in 2023, including the Deputy President position. The Deputy President could be in any of the three Board categories.

Overview of the Position and Volunteer Responsibilities

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

- Prepare for Executive Session, board and advisory group/subcommittee meetings and webinars by: 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.
- 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 (excluding travel) 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 2023 and going forward may be held virtually.



Upcoming Vacancies

(provided for planning purposes and subject to change):

Vacancies for 2024: 6 members:

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

Category B: 0 vacancies

Category C: 1 open vacancy, with a focus on representation from the Africa-Middle East (particularly MENA) region

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

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

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

Category C: 1 open vacancy, with a focus on representation from the Latin America-Caribbean and Asia regions

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 2022 to November 2024. 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 two-year term, i.e., November 2024 to November 2026.

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 having a deep knowledge of IFAC and 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 on the Independent Standard-Setting Boards and/or 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 IFAC's mission and strategy 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 include the following:

- 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 COMMITMENT

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 that this individual is elected as President for the following two years.

This commitment includes in-person attendance at all meetings of the Board, the Nominating Committee, and the Planning and Finance Committee. The Deputy President may also attend some meetings of the Public Interest Oversight Authorities (i.e., Public Interest Oversight Board (PIOB) and

Public Interest Committee (PIC)) and various meetings with members of the regulatory community. The Deputy President will also be expected to support the President in conducting 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 the Annual Time Commitment

- 4 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 the 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 attending meetings and other engagements associated with the role 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.

ABOUT THE IFAC BOARD

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



IFAC BOARD ROTATION SCHEDULE 2022								Term Ending (X) Eligible for re- appointment (X1)		
Officers	Cat	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Johnson, President	--	M	EU	UK (Portugal)	ACCA	PAIB-LE	2016	X		X1
Resmouki, Deputy President	C	F	A-ME	Morocco	OECRM	P-SMP (Former Big 4)	2018	X1		
Members	Cat	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Anton	A	M	NA	USA	AICPA	P-OIN (SMP background)	2022			X1
Barie	A	F	NA	USA	AICPA	P-OIN	2017	X		
Batstone	A	F	NA	Canada	CPA CA	NGO	2022			X1
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		
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	
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			X
Poggiolini	B	F	A-ME	South Africa	SAICA	Standard-Setter	2022			X1
Tang	B	M	AS	China	CICPA	SS	2019			X
Tunaboylu	B	F	EU	Turkey	TURMOB / EAAT	Int'l Agency	2019			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			X
Suttar	C	M	AS	Pakistan	ICAP	PAIB-LE	2018		X	
Zakari	C	M	A-ME	Nigeria	ICAN	P-SMP	2020	X1		
Total								10	6	7

NOMINATING COMMITTEE

Committee Size:	2 ex-officio members and no fewer than 4 ordinary members representing different regions
Vacancies for 2023:	2 members ² (Targeted region: Asia) Included in the above is 1 current member from the Latin America region who is eligible for re-appointment

Call for Nominations for 2023

The Nominating Committee is seeking volunteers to fill 2 vacancies on the IFAC Nominating Committee for an initial two-year term of service commencing January 1, 2023. For 2 of these vacancies, one current member representing the Latin America region is eligible for re-appointment for the second term of service. **If the current member is re-nominated and recommended for re-appointment, it would leave 1 open vacancy for a representative from the targeted Asia region.** The Nominating Committee will also aim to maintain the gender balance.

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

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 of IFAC and its activities. English proficiency (both written and oral) is essential.

Overview of the Position and Volunteer Responsibilities

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

- Preparing, attending, and actively participating in Nominating Committee meetings.
- Reviewing candidates' CVs (about 80–100 CVs annually) with a high degree of impartiality and selecting short-listed candidates based on position's requirements.
- Conducting interviews (via Zoom or other platform) for an assigned group (i.e., IPSASB or IFAC Advisory Group) in partnership with the IPSASB or Advisory Group's 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.

² Two ex-officio member vacancies will be filled as part of the nominations process for IFAC Board membership.

TIME COMMITMENT

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

The Nominating Committee generally meets 4–6 times per year: Of these meetings, 2–3 are physical meetings (each meeting is normally 2 days in duration), and 2–3 times virtually (3-hour sessions each across 2 days). Members also spend time preparing for meetings, including reviewing approximately 80–100 CVs and, together with Board/Advisory Group chairs, conducting virtual interviews of short-listed candidates. In addition, each member is encouraged to observe one meeting of the Board or Advisory Group for which he/she conducts interviews.

Upcoming Vacancies

(provided for planning purposes and subject to change):

Vacancies for 2024: 4 vacancies, for which 2 current members are eligible for re-appointment, with a focus on filling 2 open vacancies with the representatives from the Europe and Africa-Middle East regions.



ABOUT THE NOMINATING COMMITTEE

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

NC ROTATION SCHEDULE 2022

NC ROTATION SCHEDULE 2022							Term Ending (X) Eligible for re-appointment (X1)	
Ex-Officio Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023
Johnson (Chair, 2021-2022)	M	EU	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	2022	2023
Cheng	M	LA	Colombia	INCPC	P-Big 4 (Deloitte)	2021	X1	
Kelsall	F	AU	Australia	CAA NZ / CPA AU	Retired-Other (SMP Background)	2022		X1
Peasah	F	A-ME	Ghana	ICAG	Government	2020		X
Schruff	M	EU	Germany	IDW/WPK	P-Big 4 (KPMG)	2020		X
Sekine	F	AS	Japan	JICPA	Retired-Other	2019	X	
Thomas	F	NA	Canada	CPA CA	Retired-Other	2022		X1
Total							4	4

PROFESSIONAL ACCOUNTANCY ORGANIZATION DEVELOPMENT AND ADVISORY GROUP (PAOD & AG)

PAOD & AG Size: 12 members

Vacancies for 2023: 3 members

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

Call for Nominations for 2023

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, 2023. For 2 of these vacancies, current members are eligible for re-appointment for the second term of service. **The Nominating Committee will give priority to consideration of female candidates and, therefore, nominations of female candidates are strongly encouraged.** Candidates from the Africa-Middle East (particularly MENA) region are especially encouraged.

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

- Experience in providing, and/or willingness to provide, direct technical assistance and implementation support to developing PAOs, including addressing the PAO Capacity Building Framework, the Statement of Member Obligations (SMOs), and other IFAC membership criteria.
- Experience in providing guidance and facilitating assistance to build the capacity of the accountancy profession and/or PAOs where it is less established.
- Experience in advocating for PAO interests and partnering with key stakeholders, including government.
- Having relationships with donor organizations and development agencies, and/or working with such organizations on projects focused on building the capacity of the accountancy profession and/or PAOs.
- English proficiency (both written and oral) is essential. Proficiency in another language is a plus.

Overview of the Position and Volunteer Responsibilities

Members are expected to be committed to, and engaged in, the 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 on opportunities relevant to capacity building for PAOs, as well as on implications for development of the accountancy profession.
- Advocate for, and raise awareness of, the importance of strengthening PAOs in support of the profession and public interest, including through outreach activities and speaking engagements.
- Enable access to resources and expertise to support PAO development (e.g., guidance, resources, and tools) by establishing and maintaining links with partners, including nominating organization, other IFAC member organizations, international development partners, regional organizations, and relevant public and private sector stakeholders.
- 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 across 2 days). Approximately 100–150 hours additional time is required for outreach activities (events and technical assistance) and task force participation.



Upcoming Vacancies

(provided for planning purposes and subject to change):

Vacancies for 2024: 5 vacancies, for which 4 current members are eligible for re-appointment for the second term of service. Composition targets are: female and representation from the Africa and Middle East regions.

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



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 2022							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Misita (Chair, 2021-2023)	F	EU	Bosnia and Herzegovina	UAAFWFBH	Consultant	2018		X1	
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Arnaud	M	EU	France	CNCC/CSOEC	P-OIN	2019			X
Chhajed	M	AS	India	ICAI-Chartered	P-SMP	2021		X1	
Conway	M	AU	Australia	IPA	NGO	2019			X
Ebanks	F	LA	Cayman Islands	CIIPA	Member Staff	2020	X1		
Hamid	M	EU	UK	CIPFA	Member Staff	2021		X1	
Jaiyeola	M	A-ME	Nigeria	ICAN	P-SMP	2020	X1		
Martin (Deputy Chair, 2022)	F	NA	USA	AICPA	Consultant	2021		X1	
Meljem	F	LA	Mexico	IMCP	Member Staff	2021		X1	
Milhem	M	A-ME	Jordan (Palestine)	IASCA	P-OIN	2018		X	
Santos	F	AS	Philippines	PICPA	P-SMP	2022			X1
Sheikh	M	AS	Pakistan	ICAP	P-OIN	2017	X		
Total							3	6	3

PROFESSIONAL ACCOUNTANTS IN BUSINESS (PAIB) ADVISORY GROUP

Advisory Group Size: 16–22 members

Vacancies for 2023: Chair (It is anticipated that the current Chair will be re-appointed for another term of service)

3–9 members

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

Call for Nominations for 2023

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, 2023. The PAIB Advisory Group size allows some flexibility with the number of open positions, and the Nominating Committee is seeking to fill approximately 2 open positions (assuming all current members will be re-nominated and recommended for the second term of service). Nominations of strong candidates from all regions of the world are welcome, particularly from the Latin America region. **Additionally, the Nominating Committee will aim to achieve gender balance on the PAIBAG.**

The Nominating Committee is seeking experienced professional accountants working in the private or public sectors, in large organizations or small- and medium-sized entities (SMEs), and in finance or other business roles, serving as finance leaders (e.g., CFOs and controllers), heads of internal audit, or as board directors and audit committee chairs. The Nominating Committee particularly encourages nominations of young professionals 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 as effective business partners.
- Effective corporate governance, risk management, and internal control.

- Advancing the role of PAIBs in sustainability and value creation.
- Enhanced corporate reporting (including integrated and sustainability reporting).
- Digital disruption and innovative new business models.

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

Overview of the Position and Volunteer Responsibilities

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

- Contributing to IFAC's thought leadership agenda and the [IFAC Knowledge Gateway](#).
- Consulting with their nominating organization and other PAOs to discuss agenda matters and seek input, as well as to communicate the outcomes of meetings.
- Providing input to project groups between meetings and for participating in outreach activities, i.e., presenting and representing IFAC and the PAIB Advisory Group at regional events.

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 an 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 on their background and ability to make an impact on the PAIBAG's work. The Nominating Committee particularly encourages nominations of young professionals and female candidates.

Vacancies for 2024: The Nominating Committee will seek to fill approximately 2 open vacancies, with a focus on representation from the North America and Latin America regions and addressing the gender balance.

Vacancies for 2025: The Nominating Committee will seek to fill approximately 1 open vacancy, with a focus on addressing gender balance.



ABOUT THE PAIB ADVISORY GROUP

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

PAIBAG ROTATION SCHEDULE 2022							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Rughani (Chair, 2020-2022)	M	EU (A-ME)	UK (Tanzania)	ACCA	PAIB-LE	2015	X1		
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Awan	M	AS	Pakistan	ICMAP	PAIB-LE	2022			X1
Bedard	M	NA	USA	AICPA	PAIB-LE	2018		X	
Boljevic	F	EU	Montenegro	ICAM	Member Staff	2022			X1
Caglar	M	EU	Turkey	TURMOB/EAAT	PAIB-LE	2019			X
Ditchburn	F	AU	Australia	CAA NZ / CPA AU	Consultant	2022			X1
Freudenreich	M	EU	France	CNCC/CSOEC	PAIB-LE	2021		X1	
Gao	F	AS	China	CICPA	Government	2020	X1		
Herrod	M	NA	Canada	CPA Canada	Retired PAIB-LE	2021		X1	
Jambusaria	M	AS	India	ICAI-Chartered	PAIB-LE	2021		X1	
Little	F	EU	UK	CIPFA	Government	2020	X1		
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	2021		X1	
Segal	M	A-ME	South Africa	SAICA	Member Staff	2022			X1
Shaikh	M	AS	Pakistan	ICAP	PAIB-LE	2017	X		
Tse (Deputy Chair, 2022)	F	AS	Hong Kong	HKICPA	Retired PAIB-LE	2021		X1	
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							8	7	5

SMALL AND MEDIUM PRACTICES (SMP) ADVISORY GROUP

Advisory Group Size: 16–22 members

Vacancies for 2023: Chair (It is anticipated that the current Chair will be re-appointed for another term of service)

2–8 members

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

Call for Nominations for 2023

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, 2023. The SMP Advisory Group size allows some flexibility with the number of open positions, and the Nominating Committee is seeking to fill approximately 2 open positions (assuming all current members will be re-nominated and recommended for the second term of service). Nominations of strong candidates from all regions of the world are welcome, particularly from the Latin America and Africa-Middle East regions. **Additionally, the Nominating Committee will aim to achieve gender balance on the SMPAG.**

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

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

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

Overview of the Position and Volunteer Responsibilities

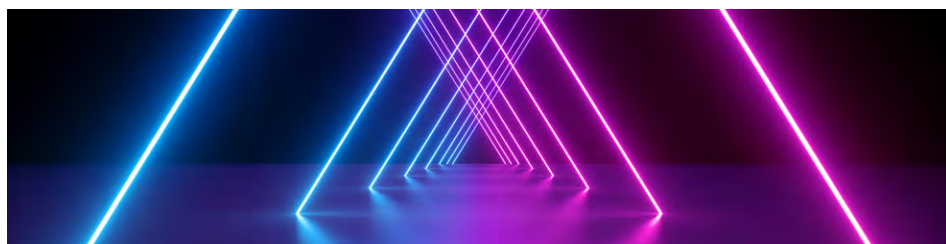
Members are expected to be committed to, and engaged in, the SMP Advisory Group's work as follows:

- Providing constructive feedback and input to the independent standard-setting boards and IFAC's policy-making process on behalf of SMPs/SMEs.
- Advising on trends and opportunities facing SMPs and contributing to thought leadership for the **IFAC Knowledge Gateway**.
- Advocating for the profession and the importance of SMPs and SMEs, including through outreach activities, i.e., representing IFAC at various national and regional events.
- Facilitating access to resources (e.g., practical guidance, tools etc.) of the nominating organization, focused on enhancing SMPs and the quality of their services.

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 on their background and ability to make an impact on the SMP Advisory Group's work. The Nominating Committee particularly encourages nominations of young professionals and female candidates.

Vacancies for 2024: The Nominating Committee will seek to fill approximately 4 open vacancies, assuming all current members eligible for re-appointment for the second term of service, will be re-nominated. The focus will be on addressing gender balance and on representation from the Latin America, Africa-Middle East and Europe regions.

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



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 2022							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Foerster (Chair, 2017–2022)	F	LA	Brazil	IBRACON/CFC	P-SMP	2014	X1		
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Bailey	M	EU	Malta	MIA	P-OIN	2018		X	
Brathwaite	M	LA	Barbados	ICAB	P-SMP	2018		X	
Cheek	F	NA	USA	AICPA	PAIB-SME	2021		X1	
Cuesto	F	LA	Colombia	INCPC	Member Staff	2019			X
Higuchi	M	AS	Japan	JICPA	P-SMP	2017	X		
Kong* (Deputy Chair, 2022)	M	AS	Hong Kong	HKICPA	P-OIN	2018	X1		
Latif	M	AS	Pakistan	ICAP	P-SMP	2022			X1
Mbaya*	M	A-ME	Kenya	ICPAK	P-SMP	2018	X1		
Murray	F	AU	New Zealand	CAA NZ/CPA AU	PAIB-SME	2021		X1	
Nagy	M	NA	Canada	CPA CA	P-SMP	2019			X
Ngwenya	F	A-ME	South Africa	SAIPA	Member Staff	2021		X1	
Oh	F	AS	Korea	KICPA	P-OIN	2022			X1
Peal	M	EU	UK	CCAB (ICAEW)	P-OIN	2019			X
Polka	M	EU	Germany	IDW/WPK	P-SMP	2022			X1
Pozzoli	M	EU	Italy	CNDCEC	P-SMP	2017	X		
Sharma	M	AS	India	ICAI-Chartered	P-SMP	2022			X1
Stefan	F	EU	Romania	CFAR	P-SMP	2021		X1	
Vuopala*	M	EU	Finland	NRF	P-OIN	2018	X1		
Total							6	6	7

*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 SMPAG work program' priorities.

About the Nominating Committee

This document is issued by the Nominating Committee.

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

