Call for Nominations for 2022:
Seeking Volunteer Members to Serve on the IPSASB
Executive Summary:

The Nominating Committee is looking for highly qualified volunteers to fill 6 vacancies on the International Public Sector Accounting Standards Board (IPSASB) for a term of service of up to 3 years, commencing January 1, 2022.

Candidates will ideally have a public sector background and/or experience in standard setting to be able to contribute value to the work of the Board. English proficiency (both written and oral) is essential, as this is the language in which the IPSASB operates.

The committee is looking for nominations from a wide range of relevant backgrounds, including candidates from: preparers of accrual-based financial statements, Ministries of Finance and Treasury departments, international and regional development organizations, public sector external auditors, and users of general purpose financial reports, such as parliamentarians, budget offices, and credit-rating agencies.

Total time commitment (excluding travel) is approximately 35–50 days per year, depending on members’ involvement with projects, outreach, and IPSASB leadership roles.

Regional representation is very important to ensure diverse perspectives and input from a wide range of jurisdictions to the Board’s discussions. The Nominating Committee encourages nominations of qualified candidates from all regions of the world and, in particular, from the Africa–Middle East and Asia regions. Nominations from jurisdictions where English is not the main language are particularly encouraged. Nominations of qualified female candidates are also always strongly encouraged.

All stakeholders, including the general public, as well as International Federation of Accountants (IFAC) member organizations, the Forum of Firms, governments, and other organizations are invited to nominate candidates.

Financial support is available for qualifying members and public members who do not have a nominating organization.

Deadline for submitting applications is January 31, 2021. Please visit the Nominating Committee’s webpage to learn how to submit an application via our online database.

About IPSASB
The IPSASB is an independent standard-setting body that serves the public interest by setting high-quality accounting standards for use by public sector entities around the world in the preparation of general purpose financial reports.
Call for Nominations
for IPSASB for 2022

Call for Nominations

The Nominating Committee is looking for highly qualified volunteers to serve on the International Public Sector Accounting Standards Board (IPSASB) for an initial term of up to 3 years, commencing January 1, 2022.

There are 6 vacancies on the IPSASB for 2022. For 3 of these vacancies, current members are eligible for re-appointment for a second term of service.

Candidates will ideally have a public sector background and/or experience in standard setting to be able to contribute value to the work of the Board. English proficiency (both written and oral) is essential, as this is the language in which the IPSASB operates.

The committee is looking for nominations from a wide range of relevant backgrounds, including candidates from:

- Users of general purpose financial reports, such as parliamentarians, budget offices, and credit-rating agencies.
- Preparers of accrual-based financial statements, such those reporting directly or indirectly in accordance with IPSAS or being in the process of transitioning to IPSAS or another accrual-based accounting framework.
- Ministries of Finance and Treasury departments.
- International and regional development organizations.
- Public sector external auditors.

All stakeholders are encouraged to nominate candidates, including the general public, IFAC member organizations, the Forum of Firms, governments, and other organizations.

The Nominating Committee will aim to maintain gender balance on the IPSASB in 2022. Nominations of qualified female candidates are always strongly encouraged.

Regional balance is also very important to ensure diverse perspectives and input from a wide range of jurisdictions to the Board’s discussions. The Nominating Committee encourages nominations of qualified candidates from all regions of the world and, in particular, from the Africa–Middle East and Asia regions. Nominations from jurisdictions where English is not the native language are particularly encouraged.
Desired Qualifications and Experience

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

- Knowledge of issues related to technical accounting, in particular those related to the public sector.
- Familiarity with the needs of financial statement users, including key users such as parliamentarians, budget officials, and other policy decisions makers.
- Accounting standard-setting experience in either a national or international context.
- Awareness of current or emerging public sector accounting issues.
- Direct experience of public financial management reforms, including an understanding of the challenges inherent in the adoption and implementation of accrual accounting.
- As the IPSASB operates in English, excellent written and oral English communications skills are required.

Nominations with other relevant backgrounds that potentially complement and enrich the diversity of the IPSASB membership, and its standard setting deliberations, are encouraged.

For public members, desirable attributes include:

- Having a demonstrable track record of public interest responsibility through public policy activities, or research related to either public sector accounting or public financial management reforms.
- Ability to bring broader perspectives on public sector accounting and/or public financial management to the work of the IPSASB.
- Knowledge of public interest issues.

Overview of the Position and Volunteer Responsibilities

Being appointed as an IPSASB member is a significant undertaking, requiring a substantial investment in time and resources, and it is important that candidates carefully consider the responsibilities of their service.

Note from Ian Carruthers, the IPSASB Chair

We are extremely grateful to have volunteers with such a wide range of relevant experience and expertise who dedicate their time to developing high-quality international standards and promoting IPSAS adoption and implementation.

The IPSASB has a full and challenging work program that requires strong volunteers with varied skills, backgrounds, and experience. In particular, with the continued momentum in the adoption and implementation of accrual IPSAS, individuals from jurisdiction that have recently implemented IPSAS, or from jurisdiction that are mature in their process to implement IPSAS, are particularly encouraged to apply.

Participation in the IPSASB’s standard-setting and outreach activities provides valuable experience and insights for the individuals concerned, which can also benefit their nominating organizations. I, therefore, encourage all of IPSASB’s stakeholder groups to nominate candidates!
Members are expected to be committed and engaged in the IPSASB’s work, as follows:

- Members prepare for IPSASB in-person or virtual meetings and Task Force teleconferences by reviewing pre-reading materials, engaging their jurisdictional stakeholders as needed, and should be ready to actively contribute technical and detailed points during discussions.

- Members are IPSASB ambassadors in their countries and regions, promoting IPSAS and advocating the benefits of their adoption and implementation. Members support the IPSASB’s work by speaking out, including discussing topics of relevance on the work program with key stakeholders and encouraging those stakeholders to engage with the IPSASB.

- Members must act in the public interest.

### Time Commitment

Volunteers contribute primarily through active participation in meetings, working groups, task forces, and outreach activities. Therefore, it is important that candidates carefully consider whether they are able to allocate the time needed for meaningful contribution.

**Total time commitment is approximately 35–50 days per year (excluding travel), depending on members’ involvement with projects, outreach, and IPSASB leadership roles.**

The summary of the time commitment is as follows:

- 4 IPSASB meetings per year (each meeting is generally 4 days in duration). Meetings may take place virtually depending on circumstances.¹
- Additional virtual meetings are scheduled on an as-needed basis (approximately 4 times per year/3-hour sessions).
- 1–2 task force projects (4–5 meetings per year per project task force).
- Members are also encouraged to promote and raise awareness of IPSAS, the IPSASB’s current work program, and the benefits of accrual adoption to appropriate audiences in their region.

¹ The IPSASB is currently considering whether a combination of in-person and virtual meetings would be an effective way of operation given the challenging work program and IPSASB’s activities and objectives. Some task force meetings could be held virtually.
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.

Members who perform well may be re-appointed for a second term of service based on consideration of the board’s particular needs and whether any new candidates may be more suitable in the context of the board’s priorities and composition targets. To address imbalance in rotations during any given year, or for other reasons, including meeting certain composition targets, the Nominating Committee may recommend an initial or subsequent term of less than 3 years. The maximum term of service as a member cannot exceed 6 years.

Financial Support

Costs of attending IPSASB meetings, including insurance coverage, are borne by the volunteer’s nominating organization.

Funding for costs of attending IPSASB meetings is available to self-nominees and public members who do not have a nominating organization or require financial assistance.

Additional financial support is available to qualifying nominating organizations from countries with emerging economies under the Travel Support Program. Please refer to Appendix B to learn more about the program and determine eligibility.

There is no financial support available for technical advisors.²

Application Process

Applications, including re-nominations of current members for an additional term of service, can be submitted online by January 31, 2021. Nominations submitted after the deadline will be reviewed at the discretion of the Nominating Committee.

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).

Instructions on how to submit a nomination are available on the Nominating Committee’s webpage.

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

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

The International Public Sector Accounting Standards Board (IPSASB) works to strengthen public financial management globally through developing and maintaining accrual-based International Public Sector Accounting Standards (IPSAS) and other high-quality financial reporting guidance for use by governments and other public sector entities. It also aims to raise awareness of IPSAS and the benefits of accrual adoption.

The IPSASB sets its international standards with the advice of the IPSASB’s Consultative Advisory Group (CAG) and under the oversight of the Public Interest Committee (PIC). To learn more about the IPSASB, its strategy and work program, etc., please visit the IPSASB website.
Upcoming Vacancies
(provided for planning purposes and subject to change)

Vacancies for 2023

6 vacancies, for which 4 current members are eligible for re-appointment. Gender, as well as geographic and professional background, are important considerations, and the Nominating Committee will focus on maintaining the representation from the Africa-Middle East and Latin America Caribbean regions, while also maintaining gender parity on the Board.

Vacancies for 2024

5 vacancies, for which 3 current members are eligible for re-appointment. Gender, as well as geographic and professional background, are important considerations, and the Nominating Committee will focus on maintaining the representation from the Asia, Australia–Oceania and Africa–Middle East regions, while also maintaining gender parity on the Board.
<table>
<thead>
<tr>
<th>Public Members</th>
<th>Gender</th>
<th>Region</th>
<th>Country</th>
<th>Nominating Organization</th>
<th>Professional Classification</th>
<th>Service</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cheasty</td>
<td>F</td>
<td>NA</td>
<td>USA</td>
<td>Self</td>
<td>Academic</td>
<td>2019</td>
<td>X1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Metzger</td>
<td>M</td>
<td>EU</td>
<td>France</td>
<td>CNCC/CSCOEC</td>
<td>PSA</td>
<td>2020</td>
<td></td>
<td>X1</td>
<td></td>
</tr>
<tr>
<td>Nyong</td>
<td>M</td>
<td>A-ME</td>
<td>Nigeria</td>
<td>Self</td>
<td>Government</td>
<td>2017</td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Pichard</td>
<td>F</td>
<td>NA</td>
<td>Canada</td>
<td>CPA CA</td>
<td>PSA</td>
<td>2020</td>
<td></td>
<td>X1</td>
<td></td>
</tr>
<tr>
<td>Wermuth</td>
<td>M</td>
<td>EU</td>
<td>Switzerland</td>
<td>Fed. Finance Administration</td>
<td>Government</td>
<td>2016</td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Members</th>
<th>Gender</th>
<th>Region</th>
<th>Country</th>
<th>Nominating Organization</th>
<th>Professional Classification</th>
<th>Service</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beardsworth</td>
<td>M</td>
<td>AU</td>
<td>New Zealand</td>
<td>ERB</td>
<td>PSA</td>
<td>2018</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Blake</td>
<td>M</td>
<td>AU</td>
<td>Australia</td>
<td>CAA NZ/CPA AU</td>
<td>SS</td>
<td>2016</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Bodewig (Deputy Chair, 2021)</td>
<td>F</td>
<td>A-ME</td>
<td>South Africa</td>
<td>SAICA</td>
<td>Government</td>
<td>2017</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Carruthers (Chair, 2016-2024)</td>
<td>M</td>
<td>EU</td>
<td>UK</td>
<td>CCAB (CIPFA)</td>
<td>SS</td>
<td>2010</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Chatto</td>
<td>F</td>
<td>AS</td>
<td>Philippines</td>
<td>Commission on Audit</td>
<td>Government</td>
<td>2019</td>
<td>X1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kobayashi</td>
<td>F</td>
<td>AS</td>
<td>Japan</td>
<td>JICPA</td>
<td>Academic</td>
<td>2020</td>
<td></td>
<td>X1</td>
<td></td>
</tr>
<tr>
<td>Mssusa</td>
<td>F</td>
<td>A-ME</td>
<td>Tanzania</td>
<td>NBAA</td>
<td>P-Big 4 (EY)</td>
<td>2018</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Pamment</td>
<td>F</td>
<td>EU</td>
<td>UK</td>
<td>(CIPFA)</td>
<td>PSA</td>
<td>2019</td>
<td>X1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ratnayake</td>
<td>M</td>
<td>AS</td>
<td>Sri Lanka</td>
<td>ICASL</td>
<td>Retired-Other</td>
<td>2020</td>
<td></td>
<td>X1</td>
<td></td>
</tr>
<tr>
<td>Sanchez Nicosia</td>
<td>F</td>
<td>LA</td>
<td>Panama (Germany)</td>
<td>Self</td>
<td>P-Big 4 (EY)</td>
<td>2020</td>
<td></td>
<td>X1</td>
<td></td>
</tr>
<tr>
<td>Schatz</td>
<td>M</td>
<td>EU</td>
<td>Austria</td>
<td>PwC</td>
<td>P-Big 4</td>
<td>2016</td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Showalter</td>
<td>M</td>
<td>NA</td>
<td>USA</td>
<td>AICPA</td>
<td>Academic</td>
<td>2020</td>
<td></td>
<td>X1</td>
<td></td>
</tr>
<tr>
<td>Varela</td>
<td>F</td>
<td>LA</td>
<td>Brazil</td>
<td>CFC / IBRACON</td>
<td>Academic</td>
<td>2020</td>
<td></td>
<td>X1</td>
<td></td>
</tr>
</tbody>
</table>

Total 6 6 5
Every member of an independent standard-setting board (SSB) is required to act in the public interest. Nevertheless, to further strengthen independence and overall public interest, at least 3 positions on each of the independent SSBs are designated for public members.

Public members clearly represent, and are seen to represent, the broad public interest; therefore, nominations of non-accountants are strongly encouraged for these positions. Preferably, individuals nominated for public member positions should have knowledge of the subject matters considered by their board. Public members cannot be practitioners.

Public member positions are subject to the same rotation arrangements as other positions on the independent standard-setting boards. Public members can be self-nominated or nominated by any individual or organization, including IFAC member organizations.

Financial support is available for public members who do not have a sponsoring organization. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member or his/her nominating organization.
IFAC offers travel support to qualifying members. The objective of providing travel support is to encourage more nominations from the general public and underrepresented countries.

To qualify for the program, a candidate has to be self-nominated OR nominated by an organization from a country with low-income and lower-middle income economies AND total annual revenue not exceeding $2 million USD. Please see the list of qualifying countries—countries with low-income economies and lower-middle income economies on the World Bank website.

Travel support is for attending in-person full meetings of the board; it does not apply to meetings conducted by other means (video or teleconference, etc.) or meetings of task forces and other outreach activities. The Travel Support Program will cover all expenses in accordance with the policy on a reimbursement basis. For individuals nominated by an organization, there is an annual contribution of $1,500 USD that will be deducted from the first claim. There is no contribution/deduction for self-nominees.

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 Travel Support Policy will be distributed to the approved members on the annual basis.
About the Nominating Committee

The Nominating Committee is responsible for the selection process for IPSASB membership, including leadership roles. The Public Interest Committee oversees the nominations process for IPSASB and provides its advice. The International Federation of Accountants® (IFAC®) Board approves the IPSASB composition. To learn more about the Nominating Committee, please visit IFAC website.