

CALL FOR NOMINATIONS FOR 2023

GLOBAL SEARCH FOR VOLUNTEER MEMBERS



NOVEMBER 2021

CALL FOR NOMINATIONS FOR IPSASB FOR 2023

Executive Summary

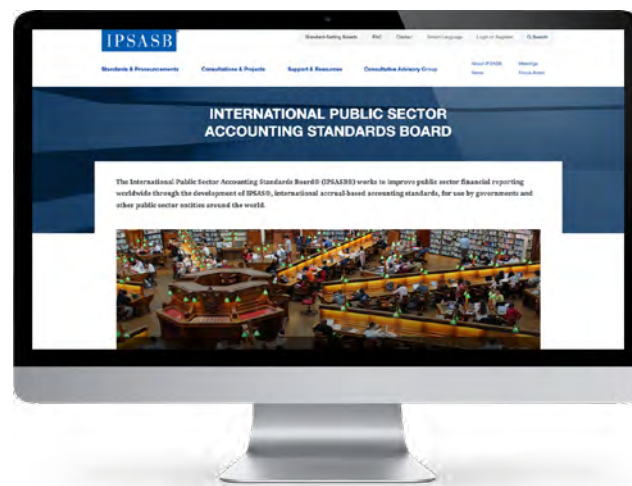
The Nominating Committee is seeking highly qualified volunteers to fill 6 vacancies on the **International Public Sector Accounting Standards Board (IPSASB)** for an initial three-year term of service, commencing January 1, 2023.

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 seeking nominations from a wide range of relevant backgrounds, including candidates from: preparers of accrual-based financial statements, Ministries of Finance and Treasury departments, 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, with a particular emphasis on the regions of Africa–Middle East and Latin America. Nominations from jurisdictions where English is not the main language, are particularly encouraged.



The IPSASB values diversity, and the Nominating Committee encourages and welcomes qualified candidates that add to the Board's diversity,

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, 2022. Please visit the **Nominating Committee's webpage** to learn how to submit an application via the 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

The Nominating Committee is seeking highly qualified volunteers to serve on the **International Public Sector Accounting Standards Board (IPSASB)** for an initial three-year term of service, commencing January 1, 2023.

There are 6 vacancies on the IPSASB for 2023. For 4 of these positions, current members are eligible for re-appointment for a second term of service and, if re-nominated, the Nominating Committee will consider these re-appointments in accordance with its due process.

The Nominating Committee is interested in candidates who 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 in the process of transitioning to IPSAS or another accrual-based accounting framework.

Ministries of Finance and Treasury departments.

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 diversity on the IPSASB in 2023. Nominations of qualified candidates that enhance diversity are encouraged,

Regional balance is important to ensure diverse 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 Latin America regions. Nominations from jurisdictions where English is not the native language are particularly encouraged.





NOTE FROM IAN CARRUTHERS, THE IPSASB CHAIR

Volunteers with diverse backgrounds and skills are essential to the development of high-quality international standards, as well as the promotion of IPSAS adoption, and we are very grateful to have their input and commitment.

With the continuing global shift from cash to accrual reporting in the public sector, and the parallel increases in IPSAS usage, we particularly encourage individuals from jurisdictions that have recently implemented IPSAS, or where IPSAS is well-established, to apply to join the Board.

The participation in the IPSASB's work is a valuable experience for the volunteer, bringing with it the opportunity to shape current developments, as well as to interact with colleagues from around the globe. These opportunities will also be beneficial to the nominating and/or employing organization, as well as generally helping to keep up with the global trends in the public accounting space. I strongly encourage our key stakeholders to consider applying and/or nominating candidates: Board participation has a lasting effect on public sector financial reporting worldwide.

DESIRED QUALIFICATIONS AND EXPERIENCE

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

Direct experience of public financial management reforms, including an understanding of the challenges inherent in the adoption and implementation of accrual accounting.

Familiarity with the needs of financial statement users, including key users such as parliamentarians, budget officials, and other policy decision makers.

Accounting standard-setting experience in either a national or international context.

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

Awareness of current or emerging global public sector accounting issues, including sustainability reporting and other related issues.

Knowledge of issues related to technical accounting, in particular those related to the public sector.

As the IPSASB operates in English, excellent written and oral English communications skills are required.

PUBLIC MEMBERS

At least 3 positions on the IPSASB are designated for public members to further strengthen the Board's independence and overall public interest focus.

Public members clearly represent, and are seen to represent: (i) the broader public interest, demonstrated through a broad base of diverse experience that

informs their public interest perspective; and (ii) a proven track record of public interest responsibilities, such as public policy development, public sector assurance, public financial management reform, macro-economic analysis, or research related to either public sector accounting or public financial management reforms.

Public members should provide an independent and objective view on matters considered by the IPSASB.

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 their ability to take on this commitment in addition to their current responsibilities.

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

Members prepare for IPSASB discussions at in-person or virtual meetings and Task Force connections 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 generally lasts 4 days). 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.

² 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

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 further 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.



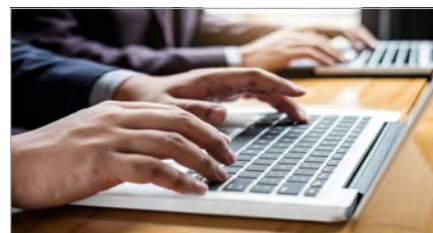
FINANCIAL SUPPORT

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

Funding for the 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 for technical advisors.² If desired, a technical advisor, when available, could be provided by another organization that is willing to support and contribute to the IPSASB's work.



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](#)).

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**.



PLEASE VISIT THE IPSASB WEBSITE.



VACANCIES FOR 2024

VOLUNTEER MEMBERS: 5 vacancies, for which 3 current members are eligible for re-appointment for a second term of service. 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.

VACANCIES FOR 2025

CHAIR VACANCY: a full-time remunerated leadership position.

VOLUNTEER MEMBERS: 6 vacancies, for which 4 current members are eligible for re-appointment for a second term. Gender, as well as geographic and professional background, are important considerations, and the Nominating Committee will focus on maintaining the representation from the Europe and Asia regions, while also maintaining gender parity on the Board.

Provided for planning purposes and subject to change

IPSASB ROTATION SCHEDULE 2022							Term Ending (X) Eligible for re- appointment (X1)		
Public Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Esser-Mullenbach	M	EU	Germany	Public Sector Audit Institution	PSA	2022			X1
Metzger	M	EU	France	CNCC/CSOEC	PSA	2020		X1	
Nyong	M	A-ME	Nigeria	Self	Retired-Other	2017	X		
Pichard	F	NA	Canada	CPA CA	PSA	2020		X1	
Public Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2022	2023	2024
Al-Mehthil	M	A-ME	Saudi Arabia	Ministry of Finance	Government	2022			X1
Beier	F	EU	Switzerland	Federal Finance Administration	Government	2022			X1
Beardsworth	M	AU	New Zealand	External Reporting Board	PSA	2018		X	
Yang	F	AS	China	Self	P-Big 4 (Deloitte)	2022			X1
Bodewig (Deputy Chair, 2021-2022)	F	A-ME	South Africa	SAICA	Government	2017	X		
Carruthers (Chair, 2016-2024)	M	EU	UK	CCAB (CIPFA)	SS	2010			X
Chatto	F	AS	Philippines	Commission on Audit	Government	2019			X
Kobayashi	F	AS	Japan	JICPA	Academic	2020		X1	
Mssusa	F	A-ME	Tanzania	Self	P-Big 4 (EY)	2018		X	
Pamment	F	EU	UK	CIPFA	PSA	2019			X
Ratnayake	M	AS	Sri Lanka	ICASL	Retired-Other	2020	X1		
Sanchez Nicosia	F	LA	Panama (Germany)	Self	P-Big 4 (EY)	2020	X1		
Showalter	M	NA	USA	AICPA	Academic	2020	X1		
Varela	F	LA	Brazil	CFC/IBRACON	Academic	2020	X1		
Total							6	5	7

PUBLIC MEMBERS

APPENDIX A

Every member of the International Public Sector Accounting Standard Board (IPSASB) is required to act in the public interest. Nevertheless, to further strengthen the independence and overall public interest focus of the Board, at least 3 positions are designated for public members.

Public members clearly represent, and are seen to represent, the broader public interest, which is demonstrated through a broad base of diverse experience that informs their public interest perspective and a proven track record of public interest responsibilities such as public policy development, public sector assurance, public financial management reform, macro-economic analysis, or research related to either public sector accounting or public financial management reforms. Public members should provide an independent and objective view on matters considered by the IPSASB.

Individuals responsible for preparing IPSAS-based financial statements or employed by national standard-setting organizations would be unlikely to qualify for Public Member positions due to their direct involvement with the IPSASB outputs.

Although public members do not necessarily need to be professional accountants, they should have knowledge and experience of the subject matters considered by the Board.

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

Financial support for attending IPSASB meetings is available for public members who do not have a sponsoring organization.



TRAVEL SUPPORT PROGRAM FOR BOARD MEMBERS

APPENDIX B

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. Costs for attending in-person task force meetings and other outreach activities on behalf of IPSASB are, however, generally covered by IPSASB.

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.

PLEASE VISIT THE WORLD BANK WEBSITE.

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](#).