

November 13, 2018

Nominating Committee

Call for Nominations for the IFAC Board and Committees in 2020





This document is issued by the Nominating Committee.

The Nominating Committee makes recommendations to the International Federation of Accountants® (IFAC®) Board, IFAC Council, and Public Interest Oversight Board (PIOB), as appropriate, on the composition of the IFAC Board and committees.

The Nominating Committee is guided in its work by the principle of selecting the most suitable person for the position. In so doing, it endeavors to balance the nominee's abilities and professional qualifications with the representational needs of the board and committees. The Nominating Committee also seeks a broad regional and professional representation, representation from countries with different levels of economic development, as well as gender balance.

CONTENTS

	Page
Introduction.....	4
Purpose of the Call	4
Volunteers.....	4
Term Limits	4
General Requirements for Membership	5
The Role of Technical Advisors.....	5
Selection Criteria	6
Nominations Strategy	6
Submitting Nominations.....	6
Interview Process	6
Outcome of the Nominating Process.....	6
Contact Information	7
Overview of Vacancies.....	8
IFAC Board.....	11
Nominating Committee.....	15
Professional Accountancy Organization (PAO) Development Committee	18
Professional Accountants in Business (PAIB) Committee.....	22
Chair of the Professional Accountants in Business Committee.....	25
Small and Medium Practices (SMP) Committee.....	28
Appendix A: Volunteer Performance Program.....	32
Appendix B: Travel Support Program for Board and Committee Members.....	33

Introduction

Purpose of the Call

This *Call for Nominations for the IFAC Board and Committees in 2020* 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

The Council has approved the new [*IFAC Strategy for 2019–2020: Build Trust. Inspire Confidence.*](#) Consistent with the new strategy, IFAC will examine the committees' roles and structures in the coming year to ensure they remain fit for purpose.

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.
- 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.
- 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.

Term Limits

In accordance with Article 33.2 of the IFAC Bylaws, a member is ordinarily appointed for a term of up to 3 years, and is expected to complete this term. Each year, approximately one-third of the membership terms expire.

The Nominating Committee values the continuity of membership on the board and committees, and it is expected that a well-performing member who has completed the first term of service will be re-nominated for a second term. To address an imbalance in rotations during any given year, 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.

The continuous term of service on the board or committee cannot exceed 6 years unless a member is appointed as Chair during or at the end of his/her term. If a member is appointed as Chair during or at the end of his/her last term as member, he/she can serve for 9 consecutive years.

IFAC may consult with stakeholders on certain matters in the Constitution and Bylaws, including the terms of service for IFAC Board members. Changes resulting from the consultation and approved by Council at a future meeting may impact the tenure of Board members.

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:

- 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.

The Role of Technical Advisors¹

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 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.

¹ Members of the Nominating Committee do not have technical advisors.

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.

Nominations Strategy

To provide nominating organizations and nominees with some insight into the nomination process and the value of serving on the IFAC Committees, the following documents are available on the Nominating Committee webpage: [Developing a Nominations Strategy](#) and [Giving Back to the Profession: The Value of Serving](#).

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 **February 15, 2019**. 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](#).

Interview Process

It is anticipated that the Nominating Committee will conduct in-person interviews for leadership positions, including membership of the IFAC Board and Nominating Committee, during its meetings in May 9–10 and June 10–11 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.

The majority of phone interviews for membership on IFAC Committees will be scheduled during the period of mid-April–end of May.

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

CALL FOR NOMINATIONS

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. 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).

Contact Information

Please direct any inquiries to Elena Churikova, Senior Manager, Governance, via email at elenachurikova@ifac.org.

Overview of Vacancies

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment ²	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit the required time is essential. • Specific gender and regional targets as detailed below. 	For More Information, Click on the Link
IFAC Board	Category A	3	3	<p>Nominees for IFAC Board membership should be senior members of IFAC member organizations who have considerable international experience and are highly respected both inside and outside the profession.</p> <p>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.</p> <p>For 2020, the Nominating Committee is particularly interested in candidates from the public sector (e.g., Auditors General), candidates who have a background in, and connectivity to, the regulatory community, as well as candidates with experience in standard setting. The Nominating Committee will give priority consideration to qualified female candidates in the first instance to increase gender diversity on the Board.</p> <p>Nominations of candidates from the regions with lowest representation, i.e., Latin America-Caribbean and Africa-Middle East, are particularly encouraged.</p>	IFAC Board
	Category B	1	0		
	Category C	3	0		
Nominating Committee	Members	4	2	<p>Nominees for membership of the Nominating Committee should be accomplished professionals, with considerable international experience. Knowledge of IFAC 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 2020, the Nominating Committee is seeking highly qualified candidates from all types of backgrounds, in particular, females from the Africa-Middle East and Europe regions.</p>	Nominating Committee

² 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, however, as members are often re-nominated and, if considered appropriate, recommended for re-appointment; this could reduce the number of vacancies available to new nominees.

CALL FOR NOMINATIONS

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment ²	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit the required time is essential. • Specific gender and regional targets as detailed below. 	For More Information, Click on the Link
PAO Dev. Committee	Chair	1	1	The current PAODC Chair's first term of service will end in 2019 and the Chair is eligible for re-appointment. The Nominating Committee will consider the re-appointment in early 2019 in light of the new IFAC Strategy. Any potential candidates for the Chair position may express their interest to the Nominating Committee.	PAO Dev Committee
	Members	3	1	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; advocating for PAO interests and partnering with key stakeholders; and having relationships with donor organizations and development agencies. Estimated time commitment is approximately 210 hours per year, including participating in outreach activities and MOSAIC-related events. For 2020, the Nominating Committee is seeking highly qualified candidates, in particular, females.	
PAIB Committee	Chair	1	0	The Nominating Committee is seeking nominations of highly qualified individuals with strong leadership skills and extensive background in PAIB related matters to fill the Chair position. This is a voluntary position for which the annual time commitment is estimated at 350 hours.	PAIBC Chair
	Members	7	5	The PAIBC acts primarily as a strategic advisory body for PAIBs. Nominees for PAIBC membership should be active, 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 chair s. They should also be able to serve as advocates for the role of PAIBs.	PAIB Committee

CALL FOR NOMINATIONS

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment ²	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit the required time is essential. • Specific gender and regional targets as detailed below. 	For More Information, Click on the Link
				<p>Estimated time commitment is approximately 200–250 hours per year, including time for providing input to advisory groups between meetings and periodically representing IFAC at conferences and events.</p> <p>Nominations from the Latin America-Caribbean and Africa-Middle East regions are particularly welcome. The Nominating Committee will give priority consideration to qualified female candidates in the first instance to increase gender diversity. Nominations of young professionals are also encouraged.</p>	
SMP Committee	Chair	1	1	<p>The current SMPC Chair’s first term of service will end in 2019 and the Chair is eligible for re-appointment. The Nominating Committee will consider the re-appointment in early 2019 in light of the new IFAC Strategy. Any potential candidates for the Chair position may express their interest to the Nominating Committee.</p>	SMP Committee
	Members	5	5	<p>The SMPC acts primarily as a strategic advisory body for SMPs. Nominees for SMPC membership should ideally have a strong technical understanding of international standards; expertise in SMP policy and regulation; experience with assurance and related services other than audit, and/or with business advisory services; and experience in the development and sharing of resources and tools that help SMPs implement international standards and adopt best management practices.</p> <p>Estimated time commitment is approximately 225–300 hours per year, including participating in task forces and assisting with outreach.</p> <p>Nominations from Australia-Oceania, Africa-Middle East, and Latin America-Caribbean are particularly welcome. The Nominating Committee will give priority consideration to qualified female candidates in the first instance to increase gender diversity.</p>	

IFAC Board

Board Size:	President and 22 members
Vacancies for 2020:	7 members:
	<u>Category A:</u> 3 vacancies for which 3 current members are eligible for re-appointment
	<u>Category B:</u> 1 vacancy for which 0 current members are eligible for re-appointment
	<u>Category C:</u> 3 vacancies for which 0 current members are 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 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 and advisory groups, including the Audit Committee, Governance Committee, Planning and Finance Committee, and Public Policy and Regulation Advisory Group. In addition to these subcommittees, the Board may form ad hoc 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 [Governance section of the IFAC website](#).

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.

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 circumstances when the

Nominating Committee considers it appropriate to apply some degree of flexibility, the allocation of Board seats and the country limit may be modified within ranges specified by the IFAC Bylaws (Articles 20.2 and 20.4). The Nominating Committee is required to report to the IFAC Board and Council the reason for such modifications.

Call for Nominations

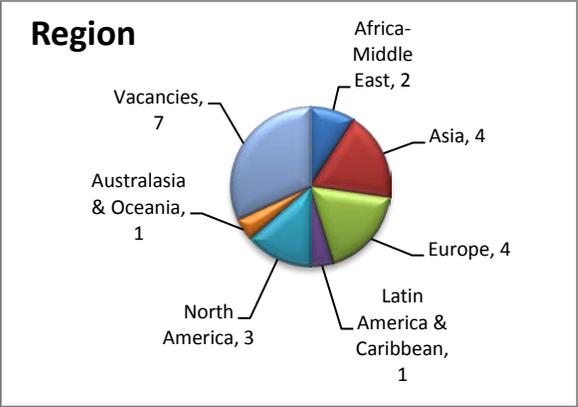
Vacancy Overview

The IFAC Board comprises the IFAC President and no more than 22 members. The vacancies on the IFAC Board for 2020 are as follows:

- Category A: 3 vacancies for which 3 current members are eligible for re-appointment;
- Category B: 1 vacancy for which 0 current members are eligible for re-appointment; and
- Category C: 3 vacancies for which 0 current members are eligible for re-appointment.

The Nominating Committee encourages nominations of highly qualified candidates from all regions and, in particular, from the regions with the lowest representation, including **Latin America-Caribbean and Africa-Middle East.**

Gender equality is extremely important and will remain a focus on the IFAC Board for 2020. The Nominating Committee will give priority to consideration of female candidates in the first instance and, therefore, nominations of qualified female candidates are strongly encouraged.



IFAC may consult with stakeholders on certain matters in the Constitution and Bylaws, including the terms of service for IFAC Board members. Changes resulting from the consultation and approved by Council at a future meeting may impact the tenure of Board members.

Experience

Nominees should be senior members of IFAC member organizations who have considerable international experience and are highly respected both within and outside of the profession.

For 2020, the Nominating Committee is particularly interested in candidates from the public sector (e.g., Auditors General office, Treasury, Ministry of Finance, etc.), candidates who have a background in, and connectivity to, the regulatory community, as well as candidates with experience in standard setting (i.e., either standard setters or having involvement in the governance of standard setting). Developments in technology will continue making an impact on the profession and, therefore, candidates with background and experience in technology are particularly welcome.

Nominees 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 conference calls may be scheduled to consider pressing matters. Attendance at the annual Council meeting is 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; attendance at the Council meeting is 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.

Performance

Board members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the Board's work. Furthermore, the contribution of members beyond formal meetings, such as participation in the work of subcommittees and working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including travel insurance coverage, for attending Board 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 developing nations (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.

CALL FOR NOMINATIONS

IFAC Board Rotation Schedule 2019								Term Ending (X) Eligible for re- appointment (X1)		
Officers	Dues Cat	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2019	2020	2021
Joo (President, 2019-2020)		M		Korea	KICPA	Academic	2013		X	
Johnson (Deputy President, 2019- 2020)	A	M	EU	UK (Portugal)	ACCA	PAIB-LE	2016		X1	
Members	Dues Cat	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2019	2020	2021
Arraou	A	M	EU	France	CNCC/CSOEC	P-SMP	2017	X1		
Balhoff	A	M	NA	USA	AICPA	P-SMP	2016			X
Barie	A	F	NA	USA	AICPA	P-OIN	2017	X1		
Coelho	A	M	LA	Brazil	CFC/IBRACON	P-Big 4 (EY)	2017	X1		
De Nuccio	A	M	EU	Italy	CNDCEC	P-SMP	2018		X1	
Fraser	A	F	NA	Canada	CPA CA	PSA	2019			X1
Petty	A	M	AU	Australia	CAA NZ/CPA AU	Academic	2015		X	
Someha	A	M	AS	Japan	JICPA	P-Big 4 (KPMG)	2015		X	
Thomas	A	F	NA	Canada	CPA CA	Member Staff	2015		X	
Ding	B	M	AS	Hong Kong	HKICPA	PAIB-SME	2015		X	
Pétursdóttir	B	F	EU	Iceland	NRF	P-Big 4 (EY)	2019			X1
Ramon	B	F	A-ME	South Africa	SAICA	PAIB-LE	2019			X1
Schruff	B	M	EU	Germany	IDW/WPK	P-Big 4 (KPMG)	2014	X		
Tang	B	M	AS	China	CICPA	SS	2019			X1
Tunaboynu	B	F	EU	Turkey	TURMOB / EAAT	Int'l Agency	2019			X1
Hathorn	C	M	EU	UK	CIPFA/ICAS	P-OIN	2014	X		
McEvoy	C	F	EU	Ireland	ICPAI	P-SMP	2014	X		
Owuama	C	M	A-ME	Nigeria	ICAN	Consultant	2014	X		
Padmore	C	F	LA	Barbados	ICAB	P-Big 4 (EY)	2019			X1
Resmouki	C	F	A-ME	Morocco	OECRM	P-Big 4 (Deloitte)	2018		X1	
Suttar	C	M	AS	Pakistan	ICAP	PAIB-LE	2018		X1	
Total								7	9	7

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 2018:	4 members (1 NA, 1 AU, 1 A-ME, 1 EU) Included in the above are 2 current members (1 NA, 1 A-ME) who are eligible for re-appointment; there are no IFAC Board members
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 makes recommendations to the IFAC Board, IFAC Council, and PIOB, as appropriate, on the composition of the independent standard-setting boards and IFAC committees.

The Nominating Committee is guided by the need for transparency in its decision-making process, balanced with issues of privacy and propriety, in order to maintain a respectful, fair, and judicious environment. While it must have discussions of a proprietary nature among committee members and other parties, it must also ensure that discretion is maintained. The committee seeks to achieve transparency via periodic reporting to the IFAC Board, IFAC Council, PIOB and Public Interest Committee on its objectives, the process followed during the nominations cycle, and any significant issues that arise as part of that process.

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

Membership

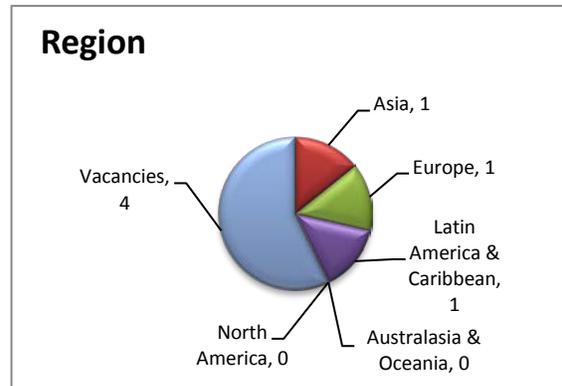
The Nominating Committee is composed of 2 ex-officio members (IFAC President and Deputy President), and no fewer than 4 ordinary members, of whom no more than 2 may be IFAC Board members. In recognition of the need for geographic representation, the Nominating Committee aims to have one representative 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 2020, the Nominating Committee has 4 vacancies for which 2 current members—1 member from North America and one member from the Australia-Oceania region—are eligible for re-appointment. The Nominating Committee seeks nominations of highly qualified candidates from the **Africa-Middle East and Europe regions**.

Nominations of female candidates are strongly encouraged.



Experience

Nominees should be senior members of an IFAC Member, with considerable international experience. Nominees should also have knowledge of the risks and opportunities having an impact on the global accountancy profession as well as general knowledge of IFAC and its activities. The Nominating Committee is particularly interested in candidates who previously served on nominating or similar committees 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.

Membership Requirements

Time Requirements

The Nominating Committee meets in person 3–4 times per year, and approximately 2 times by teleconference. The meetings generally last two days. 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.

Performance

Nominating Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, i.e., participating in the phone interview process, outreach activities, etc., is an important evaluating factor. The Nominating Committee uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs of attending Nominating Committee meetings, including travel insurance coverage, are borne by the member's nominating organization. The Travel Support Program is available to qualifying nominating organizations from developing nations (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.

CALL FOR NOMINATIONS

NC Rotation Schedule 2019							Term Ending (X) Eligible for re- appointment (X1)	
Ex-Officio Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2019	2020
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	2019	2020
Andrade	M	LA	Brazil	CFC/IBRACON	P-SMP	2017		X
Byrne	F	NA	USA	AICPA	P-OIN	2018	X1	
Codling	M	AU	Australia	CAA NZ/CPA AU	P-Big 4	2018	X1	
Mahonga Mtange	M	A-ME	Kenya	ICPAK	NGO	2016	X	
Potdevin	M	EU	France	CNCC/CSOEC	P-OIN	2016	X	
Sekine	F	AS	Japan	JICPA	Consultant	2019		X1
Total							4	4

Professional Accountancy Organization (PAO) Development Committee

Committee Size:	12 members
Vacancies for 2020:	Chair 3 members Included in the above is 1 current member who is eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

About the PAO Development Committee

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 support the goal of the [Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration \(MOSAIC\)](#) 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 homepage](#).

Call for Nominations

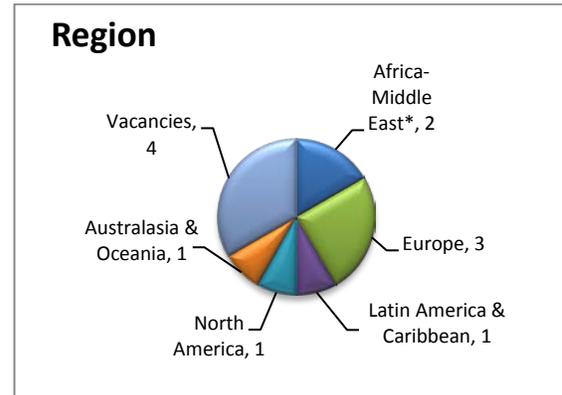
Chair

The current PAODC Chair's first term of service will end in 2019 and the Chair is eligible for re-appointment. The Nominating Committee will consider the re-appointment in early 2019 in light of the new IFAC Strategy. Any potential candidates for the Chair succession may express their interest to the Nominating Committee.

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, Australasia-Oceania, Europe, Latin America-Caribbean, and North America; and 6 at-large members that could represent any of those 6 regions.

In 2020, the PAO Development Committee has 3 vacancies for representatives from any region of the world, for which 1 current member from the Asia region is eligible for re-appointment.



Gender equality is extremely important and the Nominating Committee will give priority to consideration of female candidates in the first instance and, 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.

CALL FOR NOMINATIONS

- 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, for a total of approximately 50 hours, as well as take part in at least 2 webinars per year.

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 60 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 210 hours per year.

Performance

PAO Development Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on meeting attendance, preparation, and contribution to the committee's annual plan. A significant portion of the annual plan consists of outreach at events or in the form of technical assistance and is, therefore, an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including insurance coverage, for attending PAO Development Committee meetings and at least two PAODC-related outreaches 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 developing nations (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.

CALL FOR NOMINATIONS

PAO Development Committee Rotation Schedule 2019								Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Member Type	Service	2019	2020	2021
Herath (Chair, 2017-2019)	M	AS	Sri Lanka	ICASL	P-Big 4 (EY)	At Large 1	2013	X1		
MB Members	Gender	Region	Country	Nominating Organization	Professional Classification	Member Type	Service	2019	2020	2021
Arnaud	M	EU	France	CNCC/CSOEC	P-OIN	At Large 2	2019			X1
Conway	M	AU	Australia	IPA	Member Staff	Regional AU	2019			X1
Edwards	M	EU	UK	CCAB (CIPFA)	Member Staff	Regional EU	2014	X		
Iyer	F	EU (A-ME)	UK (Botswana)	AAT/BICA	Academic	At Large 3	2016			X
Kayemba (Deputy Chair, 2018-2019)	F	EU (A-ME)	UK (Uganda)	ICPAU/ACCA	Government	At Large 4	2014	X		
Kiss	M	EU	Romania	CECCAR	P-Big 4 (KPMG)	At Large 5	2015		X	
Milhem	M	A-ME	Jordan (Palestine)	IASCA	P-OIN	Regional A-ME	2018		X1	
Misita	F	EU	Bosnia and Herzegovina	UAAF/WFBH	Consultant	At Large 6	2018		X1	
Sheikh	M	AS	Pakistan	ICAP	P-OIN	Regional AS	2017	X1		
Solis	M	LA	Nicaragua	CCPN	P-OIN	Regional LA	2015		X	
Sotomayor	M	NA	USA	AICPA	P-SMP	Regional NA	2015		X	
Total								4	5	3

Professional Accountants in Business (PAIB) Committee

Committee Size:	18 members
Vacancies for 2020:	Chair 7 members Included in the above are 5 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 are employees, consultants, and self-employed owner-managers or advisors in commerce, industry, financial services, education, and the public and not-for-profit sectors.

The PAIB Committee provides strategic advice to IFAC on how to best support the global PAIB constituency, helping to support member organizations in enhancing the competence of their members through sharing and development of knowledge, ideas, and resources, particularly in the following topic areas:

- CFO and finance function transformation
- Governance and ethics, and corporate responsibility
- 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

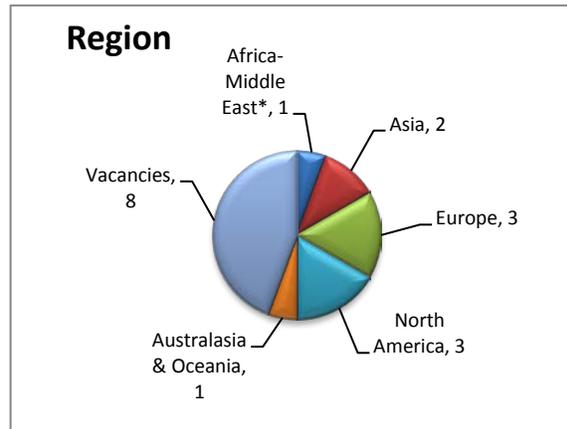
Chair

The PAIB Committee Chair position is up for rotation. The current Chair indicated to the Nominating Committee that he will not seek re-appointment for further service.

The Nominating Committee is seeking nominations of highly qualified individuals with strong leadership skills and extensive background in PAIB related matters to fill the Chair position. For more information, please see [page 26](#).

Membership

The PAIB Committee comprises 18 members. In 2020, there are 7 vacancies for which 5 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: **Latin America-Caribbean, Africa-Middle East, and Australia-Oceania.**



Gender equality is extremely important and the Nominating Committee will give priority to consideration of female candidates in the first instance and, therefore, nominations of qualified female candidates are strongly encouraged.

Experience

The Nominating Committee is looking for active, 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 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.
- With the assistance of staff, members are encouraged to contribute to the [IFAC Global 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.

CALL FOR NOMINATIONS

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.
- Additional time for providing input on advisory groups between meetings and to periodically represent IFAC at conferences and events.
- Total time commitment is approximately 200–250 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.

Performance

PAIB Committee members are evaluated each year under the Volunteer Performance Program. Assessment of performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, such as serving on advisory groups, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including insurance coverage, for attending PAIB Committee 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 developing nations (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.

Chair of the Professional Accountants in Business Committee

Introduction

The Nominating Committee is seeking nominations of highly qualified individuals with strong leadership skills and extensive background in PAIB related matters for the Chair position.

The IFAC Board will appoint the Chair for a term of up to 3 years commencing January 1, 2020. This is a voluntary position for which the annual time commitment is estimated to be 350 hours. IFAC will reimburse travel expenses for approved representational activities necessary for fulfilling the role of the PAIB Committee Chair.

The Nominating Committee reviews the Chair's performance each year, based on evaluations by the PAIB Committee members and achievement of the PAIBC Work Plan. The Chair reports to the IFAC Board and IFAC's Chief Executive Officer. The Chair works closely with the head of the PAIB Committee.

The Requirements for the PAIB Committee Chair

The Chair of the PAIB 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 PAIB Committee's strategy and work plan.
- Facilitating the consultative process that is the cornerstone of the credibility of the PAIB Committee's activities.
- Effectively chairing an international committee with global membership, which requires willingness to manage differing viewpoints and, therefore, the need to work toward a consensus.
- Overseeing the efficient use of resources for achieving objectives.
- Ensuring the highest quality of service delivery while remaining compliant with due process.
- Actively identifying emerging issues that can be effectively dealt with at an international level.
- Reviewing the performance of PAIB Committee members annually according to the Board and Committee Performance Program.
- Reporting periodically to IFAC's Chief Executive Officer and the IFAC Board on the work of the PAIB Committee.

Spokesperson and Representative

- Acting as the key person in representing the PAIB Committee externally.
- Encouraging a deeper understanding of the strategies, objectives, and activities of IFAC and the PAIB Committee via different channels, such as the media, in public forums, and with IFAC stakeholders.
- Actively promoting and contributing to the value of professional accountants in business and advocating for the important roles that professional accountants play in creating, enabling, preserving, and reporting sustainable value for organizations.

Liaison

- Developing effective relationships both within IFAC and externally with key stakeholders, such as member bodies and associates, regional accountancy organizations, regulators, and international development agencies and banks.

CALL FOR NOMINATIONS

- Learning and taking into account the views of key stakeholders.
- Ensuring that the views of the IFAC Board and the PAIB Committee are appropriately aligned, represented, and communicated.
- Actively participating in meetings with the Chairs of other boards and committees, as well as with IFAC's Officers.
- Attending the annual Council Meeting and IFAC Board meetings and performing management activities as considered appropriate.

Personal Qualities

- Output-oriented
- Diplomatic
- Adherent to the highest ethical standards
- Committed to serving the public interest
- Effective communicator
- Skilled at effectively chairing meetings

CALL FOR NOMINATIONS

PAIBC Rotation Schedule 2019							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2019	2020	2021
Tilley (Chair, 2014-2016, 2017-2019)	M	EU	UK	CIMA	Member Staff	2014	X1		
MB Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2019	2020	2021
Bedard	M	NA	USA	AICPA	PAIB-LE	2018		X1	
Caglar	M	EU	Turkey	TURMOB/EA AT	PAIB-LE	2019			X1
Chaplin	M	EU	UK	CIMA	PAIB-LE	2015		X	
González Lima	M	LA	Mexico	IMCP	PAIB-LE	2014	X		
Hassan	F	AS	Malaysia	MIA	Consultant	2016			X
Kunaka	M	A-ME	Zimbabwe	ICAZ	Member Staff	2014	X		
Monehin	M	A-ME	Nigeria (UAE)	ICAN	PAIB-LE	2016			X
Muscat	M	EU	Malta	MIA	PAIB-LE	2018		X1	
Rao	M	AS	India	ICostAI	PAIB-LE	2017	X1		
Rughani (Deputy Chair, 2017-2019)	M	EU (A-ME)	UK (Kenya)	ACCA	PAIB-LE	2015	X1		
Senior	F	EU	UK	CCAB (CIPFA)	Government	2017	X1		
Shaikh	M	AS	Pakistan	ICAP	PAIB-LE	2017	X1		
Tugman	M	NA	Canada	CPA CA	PAIB-LE	2015		X	
Urquhart	M	AU	Australia	CAA NZ/CPA AU	PAIB-LE	2016			X
Van de Werken	F	EU	Netherlands	Royal NBA	PAIB-LE	2017	X1		
White	M	NA	USA	IMA	Consultant	2015		X	
Yung	F	AS	Hong Kong	HKICPA	PAIB-LE	2015		X	
Total							8	6	4

Small and Medium Practices (SMP) Committee

Committee Size:	18 members
Vacancies for 2020:	Chair (Eligible for Re-appointment) 5 members Included in the above are 5 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 of accounting, assurance and auditing, and ethics to help ensure that the standards are relevant and proportionate 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.

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

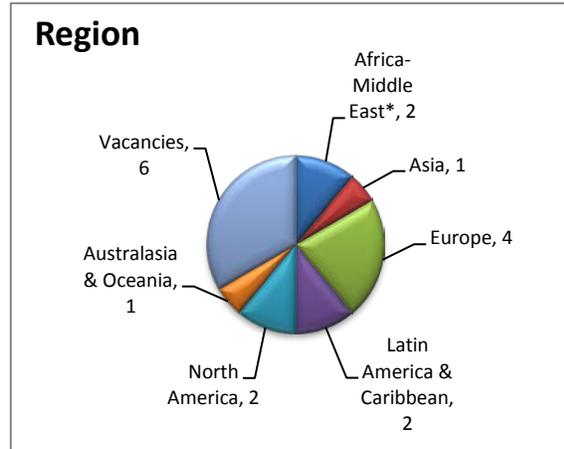
Call for Nominations

Chair

The current SMPC Chair's first term of service will end in 2019 and the Chair is eligible for re-appointment. The Nominating Committee will consider the re-appointment in early 2019 in light of the new IFAC Strategy. Any potential candidates for the Chair succession may express their interest to the Nominating Committee.

Membership

The SMP Committee comprises 18 members. For 2020, there are 5 vacancies for which 5 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 is particularly encouraged. As presented in the chart, these regions are: **Australia-Oceania, Africa-Middle East, and Latin America-Caribbean.**



Gender equality is extremely important and the Nominating Committee will give priority to consideration of female candidates in the first instance and, 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/or the IESBA Code of Ethics for Professional Accountants™ from an SMP and SME perspective, as well as an understanding of the standard-setting process.
- An understanding of the key challenges and opportunities facing SMPs. This includes the impact of technology developments, talent management, as well as how practitioners can remain competitive, for example, by providing business advisory and consultancy services.
- Expertise in SME policy and regulation.
- Strong relationships/links with key SMP/SME stakeholder groups.
- Familiarity with research relevant to SMEs and SMPs.
- Knowledge of resources and tools that help SMPs implement international standards, manage their practices, and provide business support services to clients.
- 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 Global Knowledge Gateway](#).
- Knowledge of IFAC and understanding of how the SMP Committee works.

- English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

The SMP Committee typically meets 2–3 times a year, with each meeting lasting 2 days. The total estimated time commitment is approximately 150 hours per year, including meetings, preparation, and travel.

In addition, members may also be expected to participate in outreach events, possibly one per year, and be proactive about making presentations on the committee’s activities at conferences and seminars. Members are also expected to participate in task forces and work on additional projects. These require an additional time commitment of 75–100 hours per year.

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

Summary of Time Commitment

- Attend 2–3 SMP Committee meetings each year.
- Participation in events is expected, and presentations at conferences and participation at other meetings are strongly encouraged.
- Additional time for activities between meetings.
- 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.

Performance

SMP Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the committee’s work. Furthermore, the contribution of members beyond formal meetings, such as participating in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

Financial and Visa Requirements

Costs, including insurance coverage, for attending SMP Committee 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 developing nations (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.

CALL FOR NOMINATIONS

SMPC Rotation Schedule 2019							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2019	2020	2021
Foerster (Chair, 2017-2019)	F	LA	Brazil	IBRACON/CFC	P-SMP	2014	X1		
MB Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2019	2020	2021
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)	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	X1		
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	X1		
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

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 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 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 facilitate representation from developing countries on the boards.

To qualify for the program, a candidate has to be nominated by a Member organization in good standing from a developing nation (please see list of qualifying countries below) having total annual revenue not exceeding \$2 million USD.

The level of financial support per year is as follows:

- The nominating organization pays the first \$1,500, and IFAC provides enough financial support for the member to be able to attend the meetings of his/her board or committee.
- 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 subgroups and other outreach. Travel costs are reimbursed on the basis of actual cost and not as a daily per diem.

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 an annual basis.

List of Developing Countries**Total of 137 countries**

Afghanistan	Congo, Dem. Rep	Iran, Islamic Rep.	Montenegro	St. Lucia
Albania	Congo, Rep.	Iraq	Morocco	St. Vincent and the
Algeria	Costa Rica	Jamaica	Mozambique	Grenadines
American Samoa	Côte d'Ivoire	Jordan	Myanmar	Sudan
Angola	Cuba	Kazakhstan	Namibia	Suriname
Armenia	Djibouti	Kenya	Nauru	Swaziland
Azerbaijan	Dominica	Kiribati	Nepal	Syrian Arab
Bangladesh	Dominican Republic	Korea, Dem.	Nicaragua	Republic
Belarus	Ecuador	People's Rep	Niger	Tajikistan
Belize	Egypt, Arab Rep.	Kosovo	Nigeria	Tanzania
Benin	El Salvador	Kyrgyz Republic	Pakistan	Thailand
Bhutan	Equatorial Guinea	Lao PDR	Papua New Guinea	Timor-Leste
Bolivia	Eritrea	Lebanon	Paraguay	Togo
Bosnia and Herzegovina	Ethiopia	Lesotho	Peru	Tonga
Botswana	Fiji	Liberia	Philippines	Tunisia
Brazil	Gabon	Libya	Romania	Turkey
Bulgaria	Gambia, The	Macedonia, FYR	Russian Federation	Turkmenistan
Burkina Faso	Georgia	Madagascar	Rwanda	Tuvalu
Burundi	Ghana	Malawi	Samoa	Uganda
Cabo Verde	Grenada	Malaysia	São Tomé and	Ukraine
Cambodia	Guatemala	Maldives	Principe	Uzbekistan
Cameroon	Guinea	Mali	Senegal	Vanuatu
Central African Republic	Guinea-Bissau	Marshall Islands	Serbia	Venezuela, RB
Chad	Guyana	Mauritania	Sierra Leone	Vietnam
China	Haiti	Mauritius	Solomon Islands	West Bank and
Colombia	Honduras	Mexico	Somalia	Gaza
Comoros	India	Micronesia, Fed. Sts.	South Africa	Yemen, Rep.
	Indonesia	Moldova	South Sudan	Zambia
		Mongolia	Sri Lanka	Zimbabwe

Source: World Bank Country and Lending Groups <https://datahelpdesk.worldbank.org/knowledgebase/articles/906519>

For the current 2019 fiscal year, low-income economies are defined as those with a GNI per capita, calculated using the [World Bank Atlas method](#), of \$995 or less in 2017; lower middle-income economies are those with a GNI per capita between \$996 and \$3,895; upper middle-income economies are those with a GNI per capita between \$3,895 and \$12,055.

Exposure Drafts, Consultation Papers, and other IFAC® publications are published by, and are copyright of, IFAC.

IFAC does not accept responsibility for loss caused to any person who acts, or refrains from acting in reliance on the material in this publication, whether such loss is caused by negligence or otherwise.

The IFAC logo, 'International Federation of Accountants®' and 'IFAC' are registered trademarks and service marks of IFAC.

Copyright © November 2018 by the International Federation of Accountants (IFAC). All rights reserved. Written permission from IFAC is required to reproduce, store or transmit, or to make other similar uses of, this document, except as permitted by law. Contact permissions@ifac.org.

Published by:





529 Fifth Avenue, New York, NY 10017
T + 1 (212) 286-9344 F +1 (212) 286-9570
www.ifac.org