

November 19, 2014

Nominating Committee

Notice for the Call for Nominations for the IFAC Board and Committees in 2016



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, regarding the composition of the IFAC Board and committees.

The Nominating Committee is guided in its work by the principle of selecting the best 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 as well as representations from countries with different levels of economic development.

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Introduction

Purpose of the Call

The *Notice for the Call for Nominations for the IFAC Board and Committees in 2016* is issued to IFAC Members to:

- offer strategic guidance in selecting most suitable nominees;
- provide information on membership qualifications;
- encourage a clear understanding of the Nominating Committee's selection process, including the objective of achieving an appropriate balance in the composition of the IFAC Board and each committee; and
- outline the performance expectations for volunteers.

The Call sets out the upcoming opportunities for membership in 2016 on the IFAC Board and the following committees:

- Compliance Advisory Panel (CAP)*
- Professional Accountancy Organization (PAO) Development Committee
- Professional Accountants in Business (PAIB) Committee
- Small and Medium Practices (SMP) Committee
- Nominating Committee (NC)**

*The Public Interest Oversight Board (PIOB) has oversight authority over the CAP. The PIOB is a global independent body that seeks to improve the quality and public interest focus of the international standards formulated by the independent Standard-Setting Boards (SSBs) in the areas of audit and assurance, ethics, and education. Through its oversight activities, the PIOB works to bring greater transparency and integrity to the accountancy profession.

**The PIOB has oversight authority over the Nominating Committee's activities related to the Public Interest Activity Committees (PIACs).¹ The PIOB also approves the non-ex-officio members of the NC, as well as the NC Terms of Reference.

For purposes of this document, the IFAC Board, CAP, and committees are collectively referred to as "the board and committees."

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 public interest. Volunteers contribute mainly through active participation in meetings, task forces, and other working groups. Appointment as a board/committee chair or member is a significant responsibility, which entails the following:

- Acting in the public interest.

¹ PIACs comprise International Auditing and Assurance Standards Board (IAASB), International Accounting Education Standards Board (IAESB), International Ethics Standards Board for Accountants (IESBA), and Compliance Advisory Panel (CAP).

- 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 meetings of the board or committee and additional meetings of task forces or other working groups for which they are selected.

Term Limits

A member is ordinarily appointed for a term of up to three years, and is expected to complete this term.² The terms of members are established in such a way that each year they expire for approximately one-third of the members. The Nominating Committee may recommend a term shorter than three years to achieve this. Members with terms shorter than three years are eligible for additional terms not exceeding three years until they have reached the maximum term.

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 his/her first term of service will be re-nominated for a second term by his/her nominating organization.

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

In exceptional circumstances as determined by the Nominating Committee, the CAP Chair's term of service could be extended for up to three years, for an aggregated term as member and/or chair, not exceeding twelve years.

Selection Criteria

The Nominating Committee reviews the nominations to determine the most suitable candidate for a position: the one who is most likely to enhance the quality of the output of the board or committee. Factors that indicate the most suitable candidate are experience, including experience at an international level, a good understanding of international issues impacting the profession; knowledge of the strategic objectives and current work plan of the board or committee for which the candidate applied; technical skills; and general knowledge of IFAC. The Nominating Committee also considers the professional composition and geographic and gender balance of the board and committees, but the best candidate principle is the overriding objective for selection.

Furthermore, it is essential that candidates are proficient in English, because that is the language in which IFAC and its board and committees operate.

The Nominating Committee encourages nomination of new candidates to give an opportunity for a broader group to serve on the boards and committees, and to bring new perspectives and ideas for the advancement of its initiatives and work programs. In cases when the Nominating Committee receives a nomination of a candidate for service on a board or committee on which he/she has previously served, 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 current needs of a particular board or committee.

² Members of the Nominating Committee are ordinarily appointed for a term of up to two years for a maximum term not exceeding four years.

General Requirements for Membership

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

- The member will not submit to improper influence whether financial or otherwise, which 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 in this regard.
- The member will notify the Nominating Committee as soon as possible if his/her employer, employment status, or country of residence changes.
- The member will transfer and assign to IFAC all his/her rights, titles, and interests, including all rights of copyright, in his/her contributions to the work product of the board or committee, and expressly waive any "moral rights" in such contributions. The member will be asked to do this 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 in this regard.
- The nominating organization, when completing the nominations form, will be asked whether it has received or are 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 developments in this regard after the nominations form has been submitted.

The Role of Technical Advisors

Each nominating organization has the right to appoint a technical advisor to aid its member in his/her contribution to the board or committee,³ in ways such as helping with preparation for meetings and providing research and staff support.

Technical advisors attend meetings of the board or committee and participate in discussions and deliberations at the discretion of the chair and members they accompany. In the absence of their members, they are entitled to attend and participate in the discussions and deliberations of the board or committee. They are not entitled to vote. They 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, which might impair their ability to serve or act with independence, integrity, and in the public interest in discharging their responsibilities.

³ Members of the Compliance Advisory Panel and the Nominating Committee do not have technical advisors.

Tips for Increasing Candidates' Chances of Selection

To increase a candidate's chances of selection, the Nominating Committee offers the following advice based on previous experience with candidate submissions.

- Meeting the specific membership requirements for the board or committee is the key for a successful nomination. Selecting candidates based on their seniority within the nominating organization does not increase their chances. The specific membership requirements for the board and each committee are summarized in the Overview of Vacancies table, and more detail is provided in the section of the Call devoted to the board or committee.
- The nominations form has to be completed conscientiously and in full. Forms that contain errors or incomplete data decrease the nominee's chances for selection and will be returned to the applicant. The nominating organization and/or nominee are responsible for providing accurate information and are asked to acknowledge this in the nominations form.
- The nominations form has to be personalized for each nominee. Using identical statements for multiple nominees diminishes the value of the information.
- The candidate information also has to be tailored to the requirements for the particular position. Replicating a nominee's information for different positions disregards the different needs of the board or each committee.
- Nominating organizations can submit a joint nomination. The costs for meeting attendance and technical support could then be divided between multiple organizations. With the joint nominations, the nominee could be from one organization and the technical advisor from the other organization.
- The composition of the board and committees generally indicates a gender imbalance in favor of men. Therefore, nominating a female candidate who meets the requirements for membership of the board or committee can increase the probability of an appointment.

For more information on how to develop a strategic approach to nominating candidates for the board and committees, please read the guide titled [Developing a Nominations Strategy](#).

Submitting Nominations

Nominations of new members and re-nominations of current members can be submitted online from January 15 to March 15, 2015. Nominations submitted after March 15, 2015 will be reviewed at the discretion of the Nominating Committee.

Instructions on how to submit a nomination are provided in [Appendix B](#).

Interview Process

It is anticipated that in-person interviews for leadership positions, membership of the IFAC Board and Nominating Committee will be conducted by the Nominating Committee during its meeting on June 24—26, 2015 in Madrid, Spain. If in-person interviews cannot be arranged due to exceptional circumstances, a video conference capability may be utilized.

The majority of phone interviews will be scheduled during the period of May 18—29, 2015. However, it is possible that the phone interviews could be extended until the end of July.

Outcome of the Nominating Process

Finalizing the decisions on appointments is a lengthy process because of the significant due process requirements. Therefore, it is possible that nominating organizations will not be notified of the outcome of the nominations process until September 2015. The Nominating Committee does not normally notify individuals of the outcome of the nominations process, but rather defers to the nominating organizations in conveying the message to their nominees. In exceptional circumstances, the Nominating Committee may notify the nominee after consulting the nominating organization.

The Nominating Committee will submit its recommendations to the IFAC Board and PIOB, as appropriate, in September 2015. Recommendations for IFAC Board and Nominating Committee membership require election / approval by the IFAC Council.

Contact Information

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

Volunteer Performance Program

The quality of the output of the board and committees, as well as their credibility, is ultimately determined by the input provided by its members. The Volunteer Performance Program provides for constructive dialogue between chairs and members regarding expectations and members' involvement in the work of the board or committee. It also provides valuable information to the Nominating Committee. The IFAC Board and PIOB, as appropriate, receive a report on the outcomes of the program, in summarized and anonymous format.

The Volunteer Performance Program provides for the chair to review the performance of each member, and each member to review the performance of the chair. Chairs and members fill out confidential forms that they submit to the Nominating Committee. The criteria for the performance of members are as follows:

- Attendance
 - Attendance at meetings is determined based on the number of meeting days attended by a member. An annual attendance rate of 75% or higher is considered satisfactory.
- Contribution
 - Contribution by preparing for and actively participating in meetings of the board/committee, task forces and working groups.
 - Willingness to assume responsibility, including taking initiative on projects.
 - High-quality input supported by diligent research and ability to place information in the context of the professional environment or other factors, such as economic, political, or commercial conditions.
- Collaboration
 - Willingness to cooperate with all individuals on the board/committee in a constructive and productive manner.
 - Awareness of the importance of the contributions of others, demonstrated by good listening skills, a considerate attitude in discussions, and awareness of cultural differences.
 - Ability to look beyond the different backgrounds of members and focus on achieving common positions based on commitment to the public interest.
- Communication
 - Proficiency in oral and written English
 - Ability to present ideas and convey messages in a clear and coherent manner.
 - Responsiveness to communications related to the board/committee, such as emails from the chair or staff.
- Commitment to the Public Interest
 - Focus on maintaining or improving the integrity and reputation of the global accountancy profession and on discharging its responsibilities to the public.
 - Ability to reflect the wider public interest in the decision-making process and in executing the work plan of the board/committee.

- Impartiality with respect to, for example, regional or national interests or other professional or commercial concerns (e.g., the views of the employing organization or a specific subset of the accountancy profession).

Application of the Volunteer Performance Program

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

Reappointments

- The Nominating Committee values the continuity of membership on the board and committees, but decisions on the reappointment of members are foremost guided by the best person for the position criteria.
- The Nominating Committee considers the performance evaluations of re-nominated members in deciding on their reappointment. Well-performing members are in general 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 the board or particular committee. When performance does not meet expectations, members are unlikely to be recommended for reappointment.

Succession Planning

- The planned succession of leadership on the board and committees also contributes to continuity, which ultimately affects the quality of their work. Through the Volunteer Performance Program, the Nominating Committee consults 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, PIOB, and IFAC Council, as appropriate, the removal of the member.

Travel Support Program for Board and Committee Members

What is the Travel Support Program?

The IFAC offers travel support to qualifying board/committee members. The objective is to facilitate developing country representation on the board and committees.

Who qualifies for travel support?

The following considerations are applied to determine whether a nominee qualifies for the program:

First Consideration	Second Consideration	Third Consideration
The nominations form contains a request to be considered for the program.	The candidate is nominated by an IFAC Member AND	The nominee's board or committee membership is approved by the IFAC Council, IFAC Board, and PIOB as appropriate.
	(a) the nominating IFAC Member is headquartered in a country on the World Bank list of developing countries (see table on page 14); and	
	(b) the nominating Member's total revenue does not exceed 2 million USD; and	
	(c) the nominating Member is in good standing with regard to its IFAC membership.	

Eligibility is determined in the year that a nomination is submitted. In the case of a joint nomination, all nominating IFAC Members have to qualify for a nominee to be eligible for travel support.

The nominating Member's membership should remain in good standing for its qualifying member(s) to continue to participate in the program. **If the nominating Member fails to meet its membership obligations in terms of the IFAC Constitution and Bylaws, its participant(s) in the program will no longer be considered qualifying member(s) and travel support will be suspended.**

For what period is the support awarded?

If selected for the program, travel support will be provided to the qualifying member during his/her first term of service (ordinarily 3 years), irrespective of any changes in the criteria noted under the second consideration in the above table during this period. **If re-nominated at the end of the first term of service, the nominating IFAC Member has to reapply for the program.**

Is there a limit to the number of participants in the program?

Travel support is made available to a limited number of qualifying members each year. For 2016, the number is 22, 10 of which are allocated to the IFAC Board and committees as follows: IFAC Board (2), CAP (1), PAO Development Committee (2), PAIB Committee (2), SMP Committee (2) and Nominating Committee (1). If the number of potential participants for all boards and committees does not exceed the maximum number of participants in the program, the number of participants per board/committee could vary by one.

A nominating organization cannot have more than two qualifying members participating in the program in any one year.

Is there a limit to the amount of travel support?

The level of financial support per year is as follows: the nominating organization pays the first \$1,500 and IFAC provides support sufficient to attend the meetings of the board or committee to which the member is appointed.

Travel support is for attending in-person full meetings of the board or committee; it does not apply to meetings conducted by other means (video conference, telephone conference, etc.) or meetings of subgroups of the board or committee (subcommittees of the IFAC Board, task forces, or working groups, etc.). **Travel costs are reimbursed on the basis of actual cost and not a daily per diem.**

Are there any further requirements for participants in the program?

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.

List of Developing Countries**Total of 139 countries**

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

Source: World Bank, 2015 at <http://data.worldbank.org/about/country-classifications/country-and-lending-groups/>

Overview of Vacancies

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Reappointment ⁴	Matters to Consider in Developing a Nominations Strategy	For More Information, Click on the Link
IFAC Board	Category A	3	1	<p>Nominees for IFAC Board membership should be at a senior level in their organization, and highly respected both inside and outside the profession. Nominees should also be very familiar with IFAC and the risks and opportunities pertaining to the global accountancy profession.</p> <p>The estimated time commitment is approximately 180 hours per year, and an additional 20–150 hours per year for subcommittee and/or working group work.</p> <p>The Nominating Committee will seek to continue to retain the gender balance on the IFAC Board, and therefore, nominations of female candidates are strongly encouraged.</p>	IFAC Board
	Category B	3	3		
	Category C	2	2		
Nominating Committee	Members	4: 1 AS 1 AU 1 A–ME 1 EU	2: 1 AS 1 AU	<p>Nominees to the Nominating Committee should be senior members of an IFAC Member, with considerable international experience. Knowledge of IFAC is required, as well as the ability to assess candidate skills and qualifications with a high degree of impartiality.</p> <p>The estimated time commitment is 200–300 hours per year.</p> <p>For 2016, the Nominating Committee will recommend 4 candidates from the following regions: Asia, Australasia–Oceania, Africa–Middle East, and Europe.</p> <p>The Nominating Committee will seek to continue to retain the gender balance on the Nominating Committee.</p>	Nominating Committee

⁴ The number of members eligible for reappointment is included in the total number of vacancies in the preceding column; however, it is shown separately in this column as members are often renominated and, if considered appropriate, recommended for reappointment; this could reduce the number of vacancies available to new nominees.

NOTICE FOR THE CALL FOR NOMINATIONS

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Reappointment ⁴	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. 	For More Information, Click on the Link
CAP	Chair	1	1	IFAC is seeking an exceptional individual to serve as Chair of the CAP. This is a voluntary position for which the annual time commitment is estimated at 300-350 hours per year.	CAP Chair
	Members	4: 1 A–ME 1 LA 1 EU 1 NA	2: 1 A–ME 1 LA	<p>Nominees for CAP membership ideally should possess a general knowledge of Professional Accountancy Organizations (PAOs), the Statements of Membership Obligations (SMOs), and the IFAC Member Compliance Program; experience with international relations, institutional capacity building, and assistance to developing nations; as well as a strong understanding of the effectiveness of legal and regulatory frameworks.</p> <p>The estimated time commitment is approximately 220 hours per year.</p> <p>For 2016, the Nominating Committee will seek to recommend a chair and 4 candidates from the following regions: Africa–Middle East, Australia–Oceania, Latin America–Caribbean, Europe, and North America.</p> <p>Nominations of female candidates are strongly encouraged.</p>	CAP
PAO Dev. Committee	Members	4: 1 AS 3 At Large	3: 1 AS 2 At large	<p>Nominees for PAO Development Committee membership ideally should possess experience in capacity building of PAOs or accountancy reform activities at the national or regional level; contacts or experience with development agencies; and experience working with donor funded projects.</p> <p>Estimated time commitment is approximately 150 hours per year and an additional 100 hours per year for task force work, PAO outreach assistance, and meetings with donor organizations.</p> <p>For 2016, the Nominating Committee will seek to recommend 1 representative from the Asia region (1 AS), and 3 representatives from any of the six regions of the world (3 At Large).</p> <p>The Nominating Committee will seek to continue to retain the gender balance on the PAO Development Committee.</p>	PAO Dev Committee

NOTICE FOR THE CALL FOR NOMINATIONS

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Reappointment ⁴	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. 	For More Information, Click on the Link
PAIB Committee	Members	4	2	<p>The PAIB Committee acts primarily as a strategic advisory body of PAIBs. Nominees for PAIB Committee membership should have experience in effective corporate and public sector governance, risk management and internal control, strategic performance management, and business reporting. Nominations of individuals in finance leadership positions and mainstream PAIB roles, such as financial controllers, in organizations of all size and type, are particularly encouraged.</p> <p>The total estimated time commitment is approximately 150 hours per year and an additional 50–100 hours per year for: assistance with developing comment letters; outreach at national, regional, and global events; contributing to the IFAC Global Knowledge Gateway; and project development.</p> <p>Nominations from Australasia–Oceania, Africa–Middle East, Europe, and Latin America–Caribbean are particularly welcome.</p> <p>Nominations of female candidates are strongly encouraged.</p>	PAIB Committee
SMP Committee	Members	6	3	<p>The SMP Committee acts primarily as a strategic advisory body of SMPs. To effectively fulfill this role, it may demand one or more of the following: a strong technical understanding of international standards, especially of the IAASB and IESBA; expertise in SMP policy and regulation; experience with assurance and related services other than audit; and experience in the development and sharing of resources and tools that help SMPs to implement international standards and adopt best management practice.</p> <p>The estimated time commitment is approximately 150 hours per year, and an additional 50–100 hours per year for: assistance with developing comment letters; outreach at national, regional, and global events; contributing to the IFAC Global Knowledge Gateway; and project development.</p> <p>Nominations from Asia, Latin America–Caribbean, and Africa–Middle–East are particularly welcome.</p> <p>Nominations of female candidates are encouraged.</p>	SMP Committee

IFAC Board

Overview

Board Size:	23 Members
Vacancies for 2016:	8 Members: 3 Category A 3 Category B 2 Category C Included in the above are 6 current members (1 in Category A, 3 in Category B and 2 in Category C) who are eligible for reappointment)
Who Can Nominate:	IFAC Members
Approval Required:	Endorsement by the IFAC Board and election / approval by the IFAC Council

Membership

The 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 the IFAC Members. 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 IFAC Members occupy 10 seats;
- Category B: the 13–24 contributing IFAC Members occupy 6 seats; and
- Category C: the IFAC Members that are not ranked in the top 24 occupy 6 seats.

There may not be more than two Board members from IFAC Members with headquarters in the same country, excluding 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 in the IFAC Bylaws (Articles 20.2 and 20.4). The Nominating Committee is required to report to the Board and Council the reason for such modification.

For 2016, there are 8 vacancies on the Board as follows:

- Category A: 3 vacancies for which 1 current member is eligible to be reappointed;
- Category B: 3 vacancies for which 3 current members are eligible to be reappointed; and
- Category C: 2 vacancies for which 2 current members are eligible to be reappointed.

About the IFAC Board

The Board is entrusted to take all practicable steps to pursue the mission of IFAC by overseeing its governance, membership, resource allocation, and appointments to the boards and committees. The Board's authority with respect to these general areas is reflected in the IFAC Constitution and Bylaws. Working with the IFAC President and Deputy President, and through the Chief Executive Officer and management, the Board recommends to the Council the strategic course of IFAC with respect to policy-making, major initiatives, and fostering relations with international organizations and governments.

The Board has general authorities and responsibilities, and specific responsibilities in relation to the Council, the Forum of Firms, and the Public Interest Oversight Board (PIOB).

All Board members are expected to act with integrity and in the public interest. Board members, being in a position of responsibility and authority in the governance structure of IFAC, have a fiduciary duty to IFAC, including duties of care and loyalty. In short, this means they are required to act reasonably, prudently, and in the best interests of IFAC. All Board members share responsibility for financial oversight of the organization.

The Board currently operates 4 subcommittees: 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 the individual subcommittee terms of reference.

Learn More about the IFAC Board

Further information related to the work of the Board is available in the [governance section of the IFAC website](#), including the following:

- Constitution
- Bylaws
- IFAC Annual Review
- IFAC Strategic Plan
- IFAC Operational Plan
- Current Board Member Bios

IFAC Strategic Priorities for 2016

The IFAC Strategic Plan for 2016—2018 will be developed during 2015. As indicated in the *IFAC's 2015 Plan: Delivering on our Global Advantage*, IFAC's strategic objectives for 2015 are as follows:

- **Standard Development Support:** support the development of high-quality standards by independent standard-setting boards, and actively promote the adoption and implementation of these standards in the public interest—thus engendering reliable, comparable, consistent, and transparent financial and nonfinancial information.
- **Quality and Capacity:** develop the accountancy profession—in particular, building strong national and regional PAOs, which in turn supports economic growth and stability.
- **Global Accountancy Profession Support:** promote awareness of how professional accountants facilitate sustainable success and, with member organizations, enhance the competence of professional accountants through sharing and developing knowledge, ideas, and resources.
- **Global Representation and Advocacy:** Represent and advocate on public interest issues of importance to the profession to enhance the reputation and credibility of the profession.

General Qualifications for Nominees

Experience

A nominee must be a member, chief executive or equivalent officer of the nominating IFAC Member or of one of the IFAC Members nominating as a group of IFAC Members. Nominees should be at a senior level in their organization, and highly respected both inside and outside the profession.

Nominees should also be very familiar with the risks and opportunities pertaining to the global accountancy profession and with IFAC in general. Written and oral proficiency in English is essential.

Professional Balance on the IFAC Board

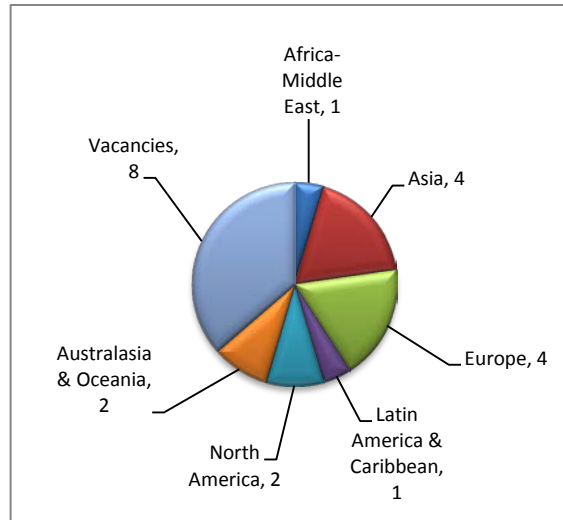
How can your candidate(s) strengthen the professional diversity of the Board in 2016? The following types of professionals will continue their service on the Board in 2016:

Professional Classification	
Big 4	2
Small– and Medium–Sized Practice	4
Other International Network	1
Academic	1
Consultant	2
IFAC Member Staff	2
Professional Accountants in Business–Large Entity	1
Professional Accountants in Business–Small– and Medium–Sized Enterprise	1
Retired Big 4	1
Vacancies	8
Total	23

Geographic Balance*

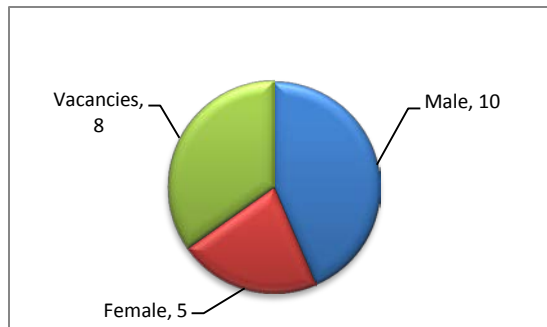
The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America.

*The IFAC President does not represent any region, recognizing his/her status as independent chair.



Gender Balance

The Nominating Committee is committed to maintaining gender balance on the IFAC Board. For 2016, nominations of women are therefore strongly encouraged.



Requirements of Membership

Time Requirements

The Board meets 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 180 hours per year, including meetings, preparation, and travel. In addition, members participate in subcommittees and working groups, which require an additional time commitment of 20–150 hours per year, including meetings, preparation, and travel as appropriate, and depending on the subcommittee or working group. 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 time is made available to adequately fulfill these requirements.

Summary of Time Commitment

- Board members attend 4 meetings per year; attendance at the Council meeting is desirable
- Subcommittees and working groups may require additional time between meetings
- Estimated time commitment is approximately 180 hours per year (and an additional 20–150 hours per year for subcommittee or working group work)

Performance

Board members are evaluated each year under the Volunteer Performance Program. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond Board 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 reappointment and for leadership opportunities.

Financial and Visa Requirements

Costs of 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. Please refer to [page 13](#) to learn more about and determine eligibility for the Travel Support Program for Board and Committee Members.

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

NOTICE FOR THE CALL FOR NOMINATIONS

IFAC Board Rotation Schedule 2015								Term Ending (X) Eligible for re- appointment (X1)		
Officers	Dues	Gender	Region	Country	Nom. Org.	Prof. Class.	Service	2015	2016	2017
Kirtley (President)		F			AICPA	Consultant	2008		X	
Grimes (DP)	A	F	AU	Australia	ICAA/CPA AU	PAIB–LE	2012		X1	
Members	Dues	Gender	Region	Country	Nom. Org.	Prof. Class.	Service	2015	2016	2017
Bellringer	A	F	NA	Canada	CPA CA	PSA	2013	X1		
Elorrieta	A	F	LA	Brazil	CFC/IBRACON	R–P–Big 4	2011		X	
Harris	A	M	NA	USA	AICPA	P–SMP	2011		X	
Petty	A	M	AU	Australia	ICAA/CPA AU	Academic	2015			X1
Potdevin	A	M	EU	France	CNCC/CSOEC	P–OIN	2010	X		
Raghu	A	M	AS	India	ICAI–Chartered Accountants	P–SMP	2015			X1
Rejman	A	F	EU	Poland	ACCA	PAIB–LE	2010	X		
Someha	A	M	AS	Japan	JICPA	P–Big 4	2015			X1
Thomas	A	F	NA	Canada	CPA CA	Member Staff	2015			X1
Byrkjeland	B	F	EU	Norway	NRF	P–OIN	2013	X1		
Chen	B	M	AS	China	CICPA	Member Staff (SMP/SME)	2013	X1		
Ding	B	M	AS	Hong Kong	HKICPA	Member Staff	2015			X1
Joo	B	M	AS	Korea	KICPA	Academic	2013	X1		
Schruff	B	M	EU	Germany	IDW/WPK	P–Big 4	2014		X1	
Turker	B	M	EU	Turkey	TÜRMOB/EAAT	P–SMP	2012			X
Hadibroto	C	M	AS	Indonesia	IAI	PAIB–SME	2012			X
Hathorn	C	M	EU	UK	CIPFA/ICAS	P–OIN	2014		X1	
Loubser	C	M	A–ME	South Africa	SAICA	PAIB–LE	2013	X1		
McEvoy	C	F	EU	Ireland	ICPAI	P–SMP	2014		X1	
Monroe Ellis	C	F	LA	Jamaica	ICAJ	PSA	2013	X1		
Owuama	C	M	A–ME	Nigeria	ICAN	Consultant	2014		X1	
Total								8	8	7

Nominating Committee

Overview

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 2016:	4 members (1 AS, 1 AU, 1 A–ME, and 1 EU); 1 member could be an IFAC Board member Included in the above are 2 current members (1 AS and 1 AU) who are eligible for reappointment; 1 is an IFAC Board member
Who Can Nominate:	IFAC Members
Approval Required:	Endorsement by the IFAC Board and approval by the IFAC Council and Public Interest Oversight Board (PIOB)

Membership

The Nominating Committee is composed of 2 ex–officio members (the 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, each Nominating Committee member represents one of the 6 regions of the world. The IFAC President is regarded as not representing any region, recognizing his/her status as independent chair.

Ordinary members have to be members of an IFAC Member, and are appointed by the IFAC Council upon the recommendation of the IFAC Board, and are subject to the PIOB's approval. No more than 2 ordinary members may be current IFAC Board members. The term of service for ordinary members is 2 years with a maximum term of service of 4 years.

There are 4 vacancies on the Nominating Committee in 2016 as follows: one representative from the Asia region, one representative from the Australia–Oceania, one representative from the Africa–Middle East and one representative from Europe. Two current members representing the Asia and Australia–Oceania regions are eligible for reappointment for a second term of service and are likely to be re–nominated and recommended for reappointment. **The Nominating Committee is seeking nominations of senior candidates from the Africa–Middle East and Europe regions who are not current IFAC Board members.**

About the Nominating Committee

The Nominating Committee makes recommendations to the IFAC Board, IFAC Council, and PIOB, as appropriate, regarding the composition of the independent Standard-Setting Boards, Compliance Advisory Panel, and IFAC committees in accordance with the IFAC Constitution and Bylaws.

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 amongst committee members and other parties of a proprietary nature, it must also ensure that discretion is maintained. The committee seeks to achieve transparency via periodic reporting to the IFAC Board, IFAC Council, and PIOB regarding its objectives, the process followed during the nominations cycle, and any significant issues that arise as part of that process.

Learn More about the Nominating Committee

The following information can be accessed on the [Nominating Committee homepage](#):

- Activities of the Nominating Committee
- Terms of Reference
- Fact Sheet
- Current Member Bios

General Qualifications for Nominees

Experience

Nominees should be senior members of an IFAC Member, with considerable international experience. A sound understanding of IFAC's mission is required. In addition, it is beneficial if nominees have previously served on any of the boards or committees. The Nominating Committee is particularly interested in candidates who previously served on nominating or similar committees in their region, and/or have previous involvement with human resource functions, and have experience in assessing candidates' skills and qualifications with a high degree of impartiality. English proficiency (both written and oral) is essential.

Professional Balance on the Nominating Committee

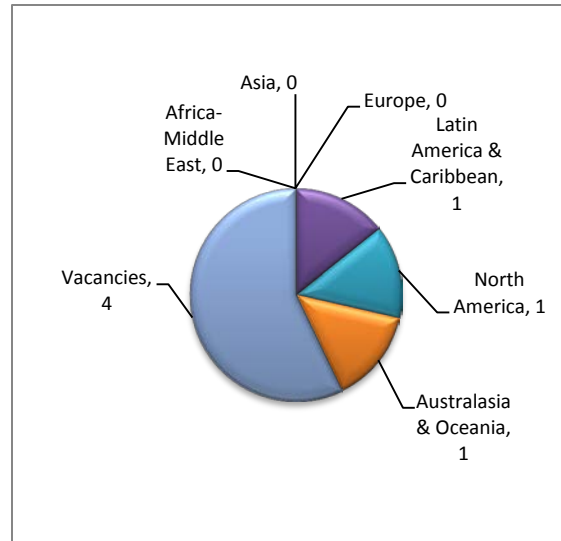
How can your candidate(s) strengthen the professional diversity of the Nominating Committee in 2016? The following types of professionals will continue their service on the committee in 2016:

Professional Classification	
Small- and Medium-Sized Practices	1
Consultant	1
Professional Accountants in Business-Large Entity	1
Retired P-Big 4	1
Vacancies	4
Total	8

Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America.

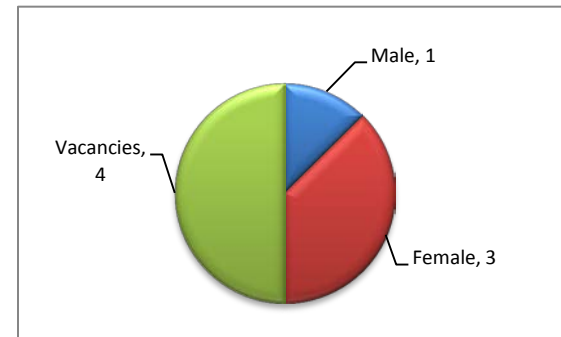
In recognition of the need for geographic representation, the Nominating Committee members each represent one of the 6 regions. Therefore, in 2016, the Nominating Committee will seek to recommend the appointment of 4 members, 1 representing Africa–Middle East, 1 representing Asia, 1 representing Australasia–Oceania, and 1 representing Europe.



*The regional composition analysis excludes the IFAC President

Gender Balance

The Nominating Committee is committed to continue retaining the gender balance on the Nominating Committee.



Requirements of Membership

Time Requirements

The Nominating Committee meets physically 4–5 times per year, and approximately 2 times by telephone. The physical meetings are generally 2 days in duration. Members also spend time preparing for meetings and conducting interviews with candidates. In addition, each member observes one meeting of the board or committee for which he/she conducts interviews. Conservatively, membership on the Nominating Committee requires 200–300 hours per year, including meetings, preparation and travel.

Summary of Time Commitment

Must participate in 5–7 meetings of the Nominating Committee 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 with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal committee meetings, i.e. participating in the phone interview process, outreach activities, etc., is an important evaluating factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for reappointment and for leadership opportunities.

Financial and Visa Requirements

Costs of attending Nominating Committee meetings are borne by the member's nominating organization. Please refer back to [page 13](#) to learn more about and determine eligibility for the Travel Support Program for Board and Committee Members.

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

NC Rotation Schedule 2015								Term Ending (X) Eligible for re- appointment (X1)	
Ex-Officio Members	Gender	Region	Country	Nom. Org.	Prof. Class.	Member Type	Service	2015	2016
Kirtley (Chair)	F			AICPA	Consultant	Ex Officio	2013		X
Grimes (Deputy Chair)	F	AU	Australia	ICAA/CPA AU	PAIB-LE	Ex Officio	2015		X1
Ordinary Members	Gender	Region	Country	Nom. Org.	Prof. Class.	Member Type	Service	2015	2016
Anton	M	NA	USA	AICPA	P-SMP	Ordinary	2014		X1
Elorrieta	F	LA	Brazil	CFC/IBRACON	R-P-Big 4	Board Member	2013		X
Joo	M	AS	Korea	KICPA	Academic	Board Member Temporary	2014	X1	
Katto	M	A-ME	Uganda	ICPAU/ACCA	Retired Other	Ordinary	2013	X	
Loveridge	F	AU	Australia	ICAA/CPA AU	P-Big 4	Ordinary	2014	X1	
Tweedie	M	EU	UK	CCAB (ICAS)	NGO	Ordinary	2012	X	
Total								4	4

Compliance Advisory Panel

Overview

Panel Size:	6 Members 1 Temporary Additional Member appointed in 2014 for a two-year term
Vacancies for 2016:	Chair 4 Members from the following regions: 1 from A–ME, 1 from LA, 1 from EU, and 1 from NA Included in the above are 2 current members (1 from A–ME and 1 from LA) who are eligible for reappointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board and Public Interest Oversight Board (PIOB)

About the CAP

The Compliance Advisory Panel (CAP) oversees the implementation and operation of the IFAC Member Compliance Program (the Program). The IFAC Board created this program to encourage Professional Accountancy Organizations (PAOs) to support the adoption and implementation of high-quality auditing, accounting, ethical, educational, quality assurance, and investigation and disciplinary standards.

As part of this program, IFAC (a) guides Members and Associates in performing periodic self-assessments of regulatory and standard-setting frameworks, the status of adoption of international standards in their jurisdictions, their fulfilment of the Statements of Membership Obligations (SMOs) and other IFAC membership criteria, with the ultimate goal of continuous improvement; and (b) develops tools and assessment reports to inform the stakeholders and general public about the state of the accountancy profession worldwide.

The CAP provides advice and oversees the work of the IFAC Compliance staff who report to the IFAC CEO. The staff work includes (a) assessing and making recommendations on IFAC admission applications and the continuous fulfillment of the IFAC membership criteria by the existing Members and Associates; (b) undertaking periodic reviews of membership criteria; (c) reviewing the effectiveness of the SMOs, (d) developing tools and reports to assess and monitor how IFAC Members and Associates fulfill the SMOs; and (e) reporting to the IFAC Board and IFAC Council on the Compliance Program.

Learn More about the CAP

Further information related to the work of CAP is available on the [CAP homepage](#), including the following:

- Terms of Reference
- CAP Working Procedures and Due Process
- Compliance Program Overview
- Statements of Membership Obligations (SMOs)
- SMO Action Plans of IFAC Members and Associates
- IFAC Member Compliance Program Strategy
- Current CAP Member Bios

The CAP Strategic Priorities

In 2016, the CAP will continue to focus on Part 3 of the Program, i.e., the Action Plan phase, membership applications, as well as provide advice to the IFAC Compliance staff on their development of tools such as self-assessments, questionnaires, and reports on the status of adoption and implementation of international standards.

The SMO Action Plan process requires Members and Associates to develop and annually or biennially update specific and measurable action plans to demonstrate how they already fulfill or plan to fulfill the requirements set out in the SMOs. As the Program has matured in the past 10 years, the Program's strategy review in 2015 will focus on how to reflect the evolution of the Program towards monitoring of progress, highlighting of best practice, identifying areas for further development, and identifying risks. In addition to the CAP's review of the IFAC Compliance staff's recommendations for membership applications, the CAP will also be consulted on applications by Regional Organizations and Accountancy Groupings. The CAP will also provide advice on matters relating to the role of PAOs, approaches for monitoring adoption of international standards, and other matters identified by the IFAC Compliance staff relating to the Program and membership in general.

The CAP is subject to the oversight of the PIOB and adheres to due process as approved by the PIOB in developing its strategy and work program and recommending revisions to and issuance of SMOs to the IFAC Board.

General Qualifications for Nominees

Membership

There is a vacancy for the CAP chair position for three-year term of service, i.e. 2016—2018. For more information, please refer to [page 35](#).

The CAP comprises 6 members who represent 6 regions of the world. In 2014, a temporary additional member was appointed for a two-year term and who is eligible for re-appointment for 2016. As part of the strategy review in 2015, consideration will be given to expanding CAP membership to 7 members with separate representatives from Africa and Middle East. There are 4 vacancies on the CAP in 2016; 2 current members—representatives of the Middle East and Latin America–Caribbean regions are eligible for reappointment. Although current members are often re-nominated and—if considered appropriate—recommended for reappointment, it is uncertain whether they will be re-nominated. The Nominating Committee therefore encourages nominations of highly qualified candidates from **Middle East, Latin America–Caribbean, Australia-Oceania, Europe and North America**.

Experience

- Nominees will ideally possess the following experience:
- Good knowledge of PAOs (operations, quality control, standard-setting, etc.) as well as those PAOs located in their region
- Experience with international relations, institute building, and assistance to developing nations
- A strong understanding of the effectiveness of legal and regulatory frameworks relevant to the profession is essential
- A working knowledge of SMOs
- English proficiency (both written and oral) is essential

Professional Balance on the CAP

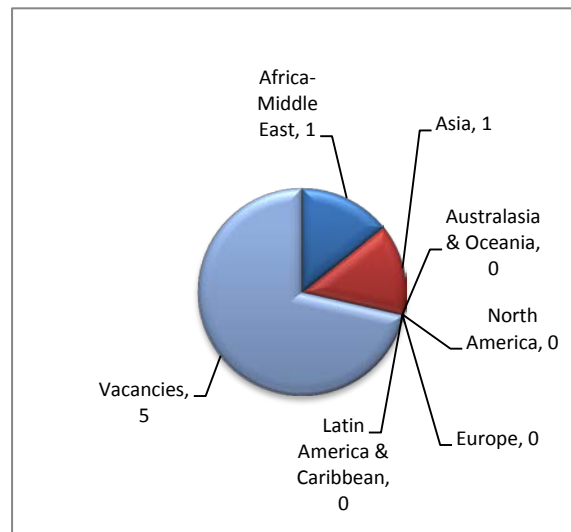
How can your candidate(s) strengthen the professional diversity of the CAP in 2016? The following types of professionals will continue their service on the CAP in 2016:

Professional Classification	
IFAC Member Staff	2
Vacancies	4
Chair Vacancy	1
Total	7

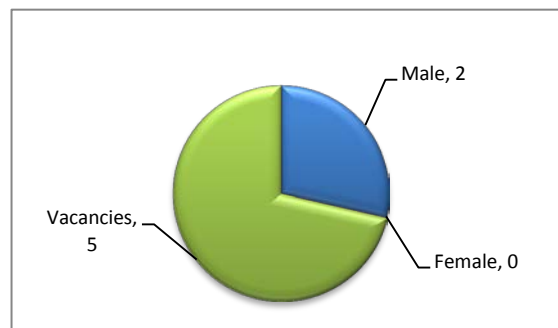
Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America.

In recognition of the need for geographic representation, the CAP is comprised of at least 6 members each representing one of the 6 regions. Therefore, for 2016, the Nominating Committee will seek to recommend the appointment of Chair and 4 members representing **Middle East, Australia-Oceania, Latin America–Caribbean, Europe, and North America**.

**Gender Balance**

The Nominating Committee is committed to maintaining gender balance on the CAP. For 2016, **nominations of women are therefore strongly encouraged**.



Requirements of Membership

Time Requirements

Members are expected to attend 3–4 meetings annually. Conservatively, this will amount to approximately 180 hours per year, including meetings, preparation, and travel.

Members may have to spend additional time consulting with the member organizations in their region to discuss agenda matters and seek input. Occasionally, members may be requested to represent IFAC at activities closely linked to the Program. The total time a member might be expected to commit is approximately 220 hours per year.

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

Summary of Time Commitment

- Members attend 3–4 meetings of the CAP each year
- Some members may be asked to represent IFAC at other activities closely related to the Compliance Program
- Estimated time commitment is approximately 220 hours per year

Performance

CAP members are evaluated each year under the Volunteer Performance Program. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal meetings, such as activities closely link to the Program, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for reappointment and for leadership opportunities.

Financial and Visa Requirements

Costs of attending CAP meetings are borne by the member's nominating organization. Please refer to [page 13](#) to learn more about and determine eligibility for the Travel Support Program for Board and Committee Members.

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

Chair of the Compliance Advisory Panel

Introduction

At the end of 2015, the position of Chair of the CAP is due for rotation. The Chair is appointed by the IFAC Board and approved by the PIOB. This is a voluntary position for which the annual time commitment is estimated at 300 to 350 hours. IFAC will reimburse travel expenses for approved representational activities necessary for fulfilling the role of CAP Chair.

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

The Requirements for the CAP Chair

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

Leader of the CAP

- Providing leadership in developing and implementing the CAP's strategic objectives
- Facilitating the consultative process that is the cornerstone of the credibility of the CAP's activities
- Willingness to accept the existence of differing viewpoints and to work towards a consensus that may involve compromise
- Maintaining a cooperative culture that recognizes the importance of developing nations' issues that might require leadership thinking on issues that may not necessarily accord with popular views
- Overseeing the efficient use of resources for achieving objectives
- Ensuring the highest quality of output while remaining compliant with due process
- Actively identifying emerging issues that are relevant for the work of the CAP
- Providing technical expertise
- Reviewing the performance of CAP members annually according to the IFAC Board and Committee Performance Program
- Reporting periodically to the IFAC Board and IFAC Chief Executive Officer.

Spokesperson and Representative

- Acting as the key person in representing the CAP externally
- Encouraging a deeper understanding of the strategies, objectives, and activities of the CAP via different channels, such as the media, in public forums, and with IFAC stakeholders such as national standard setters
- Actively advocating the development and incorporation of international standards into national standards and, thereby, encouraging professional accountants' compliance with these standards

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
- Learning and taking into account the views of key stakeholders in his/her leadership
- Ensuring that the views of the IFAC Board and the CAP are appropriately aligned, represented, and communicated
- Actively participating in meetings with the chairs of other IFAC boards and committees, and the IFAC Officers
- Attending the annual Council Meeting and IFAC Board meetings, and management activities as considered appropriate

Criteria and Selection Process

- Output-oriented
- Diplomatic
- Adherence to the highest ethical standards
- Committed to the public interest
- Highly communicative

CAP Rotation Schedule 2015							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nom. Org.	Prof. Class.	Service	2015	2016	2017
Dickson (Chair, 2013–2015)	M	AU	Australia	ICAA/CPA AU	Consultant	2008	X1		
MB Members	Gender	Region	Country	Nom. Org.	Prof. Class.	Service	2015	2016	2017
Byrne (Deputy Chair, 2015)	F	NA	USA	AICPA	P–OIN	2010	X		
Casó	M	EU	Italy	CNDCEC	P–SMP	2010	X		
Flores	M	LA	Mexico	IMCP	P–Big 4	2013	X1		
Nkajja	M	A–ME	Uganda	ICPAU	Member Staff	2014		X1	
Rahman	M	AS	Pakistan	ICAP	Member Staff	2015			X1
Sindaha	M	A–ME	Jordan	JACPA	P–OIN	2014	X1		
Total							5	1	1

Professional Accountancy Organization Development Committee

Overview

Committee Size:	12 Members
Vacancies for 2016:	4 members (1 Regional–AS and 3 At Large) Included in the above are 3 current members (1 Regional–AS and 2 At Large) who are eligible for reappointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

About the PAO Development Committee

The PAO Development Committee promotes and facilitates the establishment and strengthening of PAOs in support of the public interest. The constituency of the committee is PAOs that exist or aspire to be IFAC members or associates, governments, and other key stakeholders seeking to establish PAOs, particularly in developing and emerging economies.

The PAO Development Committee:

- Supports the establishment and strengthening of PAOs in all countries of the world, recognizing progress will be made in the medium to long term
- Oversees or undertakes targeted outreach activities to PAOs and their key stakeholders
- Coordinates and facilitates the sharing of relevant information and good practices among PAOs, Regional Organizations, Accountancy Groupings, and the donor community
- Maintains ongoing liaison with the donor community, governments, and other stakeholders with emphasis on the contribution of strong PAOs to increased transparency, enhanced accountability, and economic growth; and on the importance of adequate financial and technical resources to support the accountancy profession in developing and emerging economies
- Establishes partnerships or other arrangements with the donor community and other stakeholders to develop a common strategic focus for capacity development in the accountancy profession to support both the public and private sectors
- Encourages and supports the mentoring of PAOs in developing and emerging economies by Regional Organizations, Accountancy Groupings, and more developed bodies to provide direct assistance to such organizations
- Monitors the work of the IFAC Boards and committees and the independent Standard–Setting Boards to ensure they are aware of and give due consideration to issues relevant to the accountancy profession in developing and emerging economies

Learn More about the PAO Development Committee

The following information can be accessed on the [PAO Development Committee homepage](#):

- Overview of PAO Development Committee Vision and Mission
- Current Projects
- Publications & Resources
- News and Events
- Meetings
- Membership
- MOSAIC and Related Materials
- PAO Development Committee Strategy and Work Plan
- Current Member Bios

PAO Development Committee Strategic Priorities

The IFAC PAO Development Strategy for 2016—2019 will be developed alongside IFAC's overall strategy in 2015. *IFAC's 2015 Plan for Realizing the Power of Professional Accountancy Organizations* is based on the following strategic objectives:

- Developing the capacity of the accountancy profession to produce high-quality financial information and sound financial management systems capable of supporting financial stability, economic growth, and social progress.
- Increasing awareness building and knowledge sharing regarding international standards adoption and implementation, and the important role that IFAC and its individual country and regional PAOs play in international development
- Engaging and deepening development partnerships with the international donor community, Regional Organizations, and public / private sector stakeholders so as to share resources, knowledge, and experience, and deliver guidance, advice, and assistance in a more efficient and effective manner

General Qualifications for Nominees

Membership

The PAO Development Committee comprises 12 members—6 Regional Members, each representing one of the six regions of the world: Africa–Middle East, Asia, Australia–Oceania, Europe, Latin America–Caribbean, and North America; and 6 At–Large members that could represent any of the six regions of the world. There are 4 vacancies on the PAO Development Committee in 2016: 1 for a Regional Member from Asia and 3 At–Large members; 3 current members are eligible for re–appointment—1 Regional and 2 At–Large. Although current members are often re–nominated and—if considered appropriate—recommended for reappointment, it is uncertain whether they will be re–nominated. The Nominating Committee therefore encourages nominations of highly–qualified candidates, in particular, from Asia and Latin America–Caribbean.

Experience

Nominees will ideally possess the following experience and skills:

- Interest in, and understanding of, the challenges and success factors related to the development of the accountancy profession and PAOs
- Knowledge of good practice in PAO establishment and development, IFAC membership requirements, and the SMOs as the global benchmarks for the development of PAOs
- Experience providing guidance and facilitating assistance to build the capacity of PAOs and/or the accountancy profession where it is less-established
- An understanding of, or experience working with, donor organizations and development agencies on projects focused on development of the accountancy profession
- Language skills in addition to English

The Nominating Committee is particularly interested in receiving nominations of individuals who are either IFAC Member Staff, in government, or consultants who are, or have been, directly involved in capacity building of PAOs or accountancy reform activities at the national or regional level.

Professional Balance on the PAO Development Committee

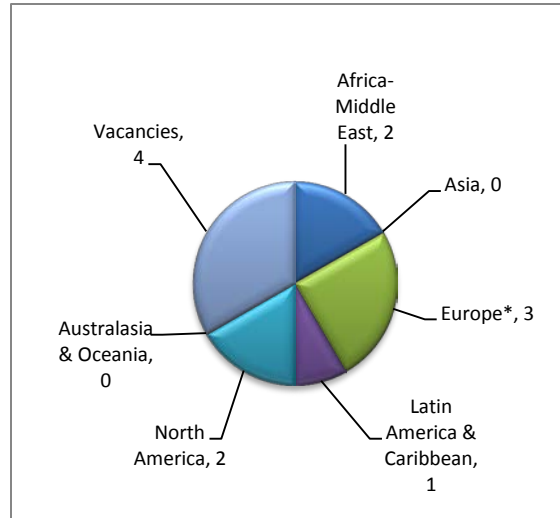
How can your candidate(s) strengthen the professional diversity of the PAO Development Committee in 2016? The following types of professionals will continue their service on the committee in 2016:

Professional Classification	
IFAC Member Staff	2
Consultant	2
Small- and Medium-Sized Practices	1
Professional Accountants in Business-Large Entity	1
Other International Network	1
Government	1
Vacancies	4
Total	12

Geographic Balance

In recognition of the need for geographic representation, the PAO Development Committee is comprised of 6 members each representing one of the 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America (referred to as Regional Members); and 6 At–Large Members.

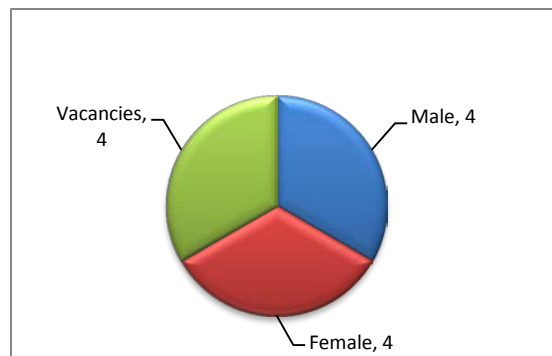
For 2016, the Nominating Committee will seek to recommend the appointment of 4 members as follows—1 Regional Member representing Asia and 3 At–Large Members from any of the 6 regions.



*One of the representatives from Europe resides in Australia—Oceania

Gender Balance

The Nominating Committee is committed to improving gender balance on the PAO Development Committee. For 2016, the Nominating Committee will seek to continue to retain the gender balance on the committee.



Requirements of Membership

Time Requirements

Members will be required to attend and participate in:

- 2 meetings per year, 2 to 3 days in duration each, for a total of approximately 150 hours.
- It should be noted that members of the PAO Development Committee also represent IFAC on the MOSAIC (Memorandum of Understanding to Strengthen Accountancy and Increase Collaboration) Steering Committee, meetings of which take place once a year directly following or preceding a PAO Development Committee meeting.
- Members are also expected to undertake a minimum of one outreach in their role as ambassadors of the PAO Development Committee and IFAC.
- At least 2 webinars per year.
- Approximately 4 task force meetings, held virtually or, where possible, physically around committee meetings.

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Members may also have to spend additional time consulting with IFAC Members in their region to discuss agenda matters and seek input. The total estimated time commitment, including meetings (preparation and travel), outreach, and task force work is approximately 250 hours per year.

Summary of Time Commitment

- Members attend all formal meetings of the PAO Development Committee and the MOSAIC Steering Committee each year—. Time commitment for these elements is estimated at 150 hours per year
- Approximately 100 hours additional time is required for webinar and task force participation, as well as undertaking outreach
- Estimated total time commitment is approximately 250 hours per year

Performance

PAO Development Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal committee meetings, such as in task forces, outreach, and meetings with donor organizations, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for reappointment and for leadership opportunities.

Financial and Visa Requirements

Costs of attending PAO Development 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. Please refer to [page 13](#) to learn more about and determine eligibility for the Travel Support Program for Board and Committee Members.

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

PAO Development Committee Rotation Schedule 2015								Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nom Org	Professional Classification	Member Type	Service	2015	2016	2017
Kigen (Chair, 2014– 2016)	F	A–ME	Kenya	ICPAK	Consultant	Regional A–ME	2014		X1	
MB Members	Gender	Region	Country	Nom Org	Prof. Class.	Member Type	Service	2015	2016	2017
Al–Qenae	M	A–ME	Kuwait	KAAA	P–Big 4	At Large 1	2013	X1		
Bunjaku	F	EU	Kosovo	SCAAK	Member Staff	Regional EU	2011		X	
Daniels	M	A–ME	South Africa	SAIPA	Member Staff (SMP/SME)	At Large 2	2013	X1		
Edwards	M	EU	UK	CCAB (CIPFA)	Member Staff	At Large 3	2014		X1	
Herath	M	AS	Sri Lanka	ICASL	P–Big 4	Regional AS	2013	X1		
Kayemba	F	A–ME	Uganda	ICPAU / ACCA	Government	At large 4	2014		X1	
Mataragiu	F	EU	Romania	CFAR	P–OIN	At Large 5	2010	X		
Mohotti (Deputy Chair, 2015)	F	EU (AU)	UK (Australia)	CIMA	PAIB–LE	Regional AU	2012			X
Precourt	M	NA	Canada	CPA CA	Consultant	Regional NA	2011		X	
Solis	M	LA	Nicaragua	CCPN	P–OIN	Regional LA	2015			X1
Sotomayor	M	NA	USA	AICPA	P–SMP	At Large 6	2015			X1
Total								4	5	3

Professional Accountants in Business Committee

Overview

Committee Size:	18 Members
Vacancies for 2016:	4 Members
	Included in the above are 2 current members who are eligible for reappointment
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 million professional accountants worldwide who are employees, consultants, and self-employed owner-managers or advisers in commerce, industry, financial services, education, and the public and not-for-profit sectors.

Learn More about the PAIB Committee

The following information can be accessed on the [PAIB Committee homepage](#):

- Terms of Reference
- Activities and Interest Areas
- Meeting Materials
- Publications and Resources
- PAIB Strategy and Work Plan
- Current PAIB Member Bios

PAIB Committee Strategic Priorities

The PAIB Committee provides strategic advice to IFAC in how best to support the global PAIB constituency. IFAC has the following PAIB strategic objectives:

- Supporting member organizations in enhancing the competence of their members through sharing and development of knowledge, ideas and resources
- Promoting awareness of how PAIBs and their skills facilitate sustainable success

The PAIB Committee supports IFAC in achieving the above strategic objectives as follows:

- Leveraging publications such as How Professional Accountants in Business Drive Sustainable Organizational Success and The Role and Expectations of a CFO, A Global Debate on Preparing Professional Accountants for Finance Leadership to promote PAIBs.
- Developing and facilitating the sharing of resources, tools, news and expertise, primarily through the IFAC Global Knowledge Gateway, aimed at helping IFAC Members raise the capacity of PAIBs in the following areas: in the following topic areas: (a) governance and ethics, (b) risk management and internal control, (c) sustainability and corporate responsibility, (d) financial and performance management, and (e) business reporting.

- Contributing to IFAC's global representation and advocacy activities.

The PAIB Committee members also support IFAC in its collaborative relationships with external bodies, which may involve some members working closely with staff to represent IFAC. Collaborative work is currently being undertaken with the International Integrated Reporting Council (IIRC); –the Prince's Accounting for Sustainability (A4S) Project; the Economics of Ecosystems and Biodiversity (TEEB) Business Coalition; the Climate Disclosure Standards Board (CDSB); the Organization for Economic Co-operation and Development (OECD); the Committee of Sponsoring Organizations of the Treadway Commission (COSO); and the International Organization for Standardization (ISO) project group on risk management, among others.

Working Structure of the PAIB Committee

The PAIB Committee members have experience and expertise in the world of business and the public sector. The committee acts primarily as a strategic advisory body of PAIBs to support IFAC's PAIB strategic objectives and activities. Therefore, members should bring an understanding of the demands and needs of organizations and the wider business environment, thereby providing important context to the strategic planning process. Nominees should be of an appropriate standing and prepared/able to mobilize IFAC Members and other networking support to ensure they can contribute an informed strategic perspective.

Project development is undertaken by advisory groups chaired by members and involving outside expertise and wide collaboration between IFAC Members to ensure high-quality, relevant, and timely output in the topic areas.

Database of Experts

IFAC maintains a database of experts in the areas of strategic importance (see topic areas noted above). IFAC stakeholders who are not directly involved in the PAIB Committee are encouraged to forward the names of experts who wish to be involved in these areas to Stathis Gould, Head of PAIB, at StathisGould@ifac.org.

General Qualifications for Nominees

Membership

The PAIB Committee comprises 18 members. There are 4 vacancies on the PAIB Committee in 2016, for 2 of which current members are eligible to be reappointed for a second term of service.

Although current members are often re-nominated and—if considered appropriate—recommended for reappointment, it is uncertain whether they will be re-nominated. The Nominating Committee therefore encourages nominations of highly qualified candidates, in particular from the Africa–Middle East, Australasia–Oceania and Latin America–Caribbean regions.

Experience

The Nominating Committee is looking for individuals in finance leadership positions and mainstream PAIB roles, such as financial controllers, in organizations of all size and type. Ideally, they will recognize the importance of accountancy professionalism to the success of organizations, and be an advocate for the role of the PAIB. English proficiency (both written and oral) is essential.

Knowledge of and experience with good practice and thought leadership in the following areas is desirable:

- Enhancing the contribution of PAIBs as finance leaders
- Effective corporate governance, risk management, and internal control
- Strategic performance management
- Business (including integrated and sustainability) and financial reporting, specifically considering how it can be further improved in practice

It is expected that members will contribute to the Global Knowledge Gateway through authoring relevant articles and commenting on discussions.

Professional Balance on the PAIB Committee

How can your candidate(s) strengthen the professional diversity of the PAIB Committee in 2016? The following types of professionals will continue their service on the PAIB Committee in 2016:

Professional Classification	
Professional Accountants in Business—Large Entity	10
IFAC Member Staff	2
Consultant	1
Government	1
Vacancies	4
Total	18

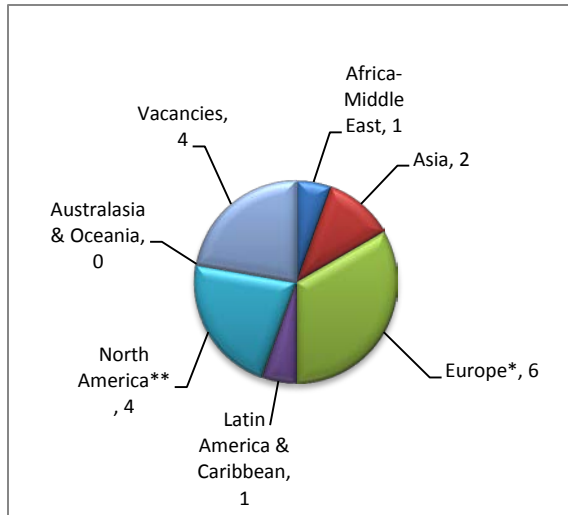
Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America.

Although each candidate will ultimately be selected on the basis of experience, the Nominating Committee is interested in receiving nominations from Africa–Middle East, Asia, Australasia–Oceania, and Latin America–Caribbean.

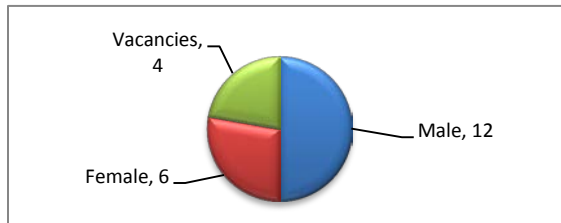
*One of the representatives from Europe resides in the Australia–Oceania region.

**One of the representatives from North America obtained the majority of his experience in China.



Gender Balance

The Nominating Committee is committed to improving gender balance on the PAIB Committee. For 2016, nominations of women to the PAIB Committee are therefore strongly encouraged.



Requirements of Membership

Time Requirements

The PAIB Committee meets at least twice per year, each meeting lasting 2–3 days. Conservatively, this will amount to 150 hours per year, including meetings, preparation, and travel.

Between meetings, members are expected to work closely with staff on at least one project. Communication relating to projects is mostly by email, Skype, or telephone conference. The members are also encouraged to lead a project and to draw upon resources from their nominating organizations to support them. This will require an additional 50–100 hours per year.

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

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

Summary of Time Commitment

- Members attend 2 meetings of the PAIB Committee each year
- Additional time for projects between meetings
- Estimated time commitment is approximately 200–250 hours per year

Technical Support

The nominating organization may choose to provide the 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 the staff on project development.

Performance

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

Financial and Visa Requirements

Costs of 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. Please refer to [page 13](#) to learn more about and determine eligibility for the Travel Support Program for Board and Committee Members.

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

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PAIBC Rotation Schedule 2015							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nom. Org.	Prof. Class.	Service	2015	2016	2017
Tilley (Chair, 2014–2016)	M	EU	UK	CIMA	Member Staff	2014		X1	
MB Members	Gender	Region	Country	Nom. Org.	Prof. Class.	Service	2015	2016	2017
Andrews	F	EU	UK (New Zealand)	ACCA	PAIB–LE	2011		X	
Chaplin	M	EU	UK	CIMA	PAIB–LE	2015			X1
Cochran	F	NA	USA	AICPA	PAIB–LE	2015			X1
Evans (Joyce)	F	NA	Canada	CGA CA	Government	2013	X1		
González Lima	M	LA	Mexico	IMCP	PAIB–LE	2014		X1	
Johnson	M	EU	UK	ACCA	PAIB–LE	2011		X	
Kapteijn	F	EU	Netherlands	NBA	Consultant	2011		X	
Kunaka	M	A–ME	Zimbabwe	ICAZ	Member Staff	2014		X1	
Labuschagne	M	A–ME	South Africa	SAICA	PAIB–LE	2013	X1		
Li	F	NA	USA (China)	IMA	PAIB–LE	2015			X1
Lusvarghi	M	EU	Italy	CNDCEC	PAIB–SME	2010	X		
Raman	M	AS	India	ICAI–Cost Accountants	Consultant	2010	X		
Rushby	M	EU	UK	CCAB (ICAEW)	Government	2012			X
Schneider	M	NA	USA	AICPA	PAIB–LE	2012			X
Suttar (Deputy Chair, 2015)	M	AS	Pakistan	ICAP	PAIB–LE	2011		X	
Tugman	M	NA	Canada	CPA CA	PAIB–LE	2015			X1
Yung	F	AS	Hong Kong	HKICPA	PAIB–LE	2015			X1
Total							4	7	7

Small and Medium Practices Committee

Overview

Committee Size:	18 Members
Vacancies for 2016:	6 Members Included in the above are 3 current members who are eligible for reappointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

About the SMP Committee

The Small and Medium Practices (SMP) Committee focuses on the issues faced by professional accountants operating in SMPs, as well as professional accountants who provide services to small- and medium-sized entities (SMEs).

SMP Committee Strategic Priorities

The SMP Committee provides strategic advice to IFAC in how best to support the global SMP constituency. IFAC has the following SMP/SME strategic objectives:

- Supporting member organizations in enhancing the competence of their members through sharing and development of knowledge, ideas and resources
- Promoting awareness of how SMPs and their skills facilitate sustainable success

The SMP Committee supports IFAC in achieving the above strategic objectives as follows:

- 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 a SMP and SME perspective.
- Developing and facilitating the sharing of resources, tools, news and expertise, primarily through the IFAC Global Knowledge Gateway, aimed at helping IFAC Members raise the capacity of SMPs in the following areas: (a) efficient implementation of international standards, (b) proficient management of their practices, and (c) relativeness and competitiveness through development of their ability to offer business advisory services.
- Raising the visibility and voice of SMPs and SMEs through global representation and advocacy.

Learn More about the SMP Committee

The following information can be accessed on the [SMP Committee homepage](#):

- Terms of Reference
- Activities and Interest Areas
- Meeting Materials
- Publications and Resources
- SMP Strategy and Work Plan
- Current SMPC Member Bios

Working Structure of the SMP Committee

The SMP Committee members have experience and expertise in the SMP and SME sectors. The committee acts primarily as a strategic advisory body of SMPs to support IFAC's SMP / SME related objectives and activities. Therefore, members should bring an understanding of the demands and needs of SMPs and their clients and the wider business environment, thereby providing important context to the strategic planning process. Nominees should be of an appropriate standing and prepared/able to mobilize IFAC Members and other networking support to ensure that they can contribute an informed strategic perspective.

Project development is undertaken by task forces typically chaired by members and involving outside expertise and wide collaboration between IFAC Members to ensure high-quality, relevant, and timely output in the topic areas.

Database of Experts

IFAC maintains a database of experts in international standards (as noted above). IFAC stakeholders who are not directly involved in the SMP Committee are encouraged to forward the names of experts who wish to be involved to Christopher Arnold, Technical Manager SME & SMP Affairs, at ChristopherArnold@ifac.org.

General Qualifications for Nominees

Membership

The SMP Committee comprises 18 members. There are 6 vacancies on the committee in 2016 for which 3 current members are eligible to be reappointed for a second term of service.

Although current members are often re-nominated and—if considered appropriate—recommended for reappointment, it is uncertain whether they will be re-nominated. The Nominating Committee therefore encourages nominations of highly qualified candidates, in particular from the Africa–Middle East, Asia, and Latin America–Caribbean regions.

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:

- An understanding of the key challenges and opportunities facing SMPs

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- Strong technical knowledge of the IAASB's standards, the IFRSs for SMEs, and/or the Code of Ethics for Professional Accountants (the Code) and an understanding of the standard-setting process
- 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.

English proficiency (both written and oral) is essential.

It is expected that members will contribute to the Global Knowledge Gateway through authoring relevant articles and commenting on discussions.

Professional Balance on the SMP Committee

How can your candidate(s) strengthen the professional diversity of the SMP Committee in 2016? The following types of professionals will continue their service on the committee in 2016:

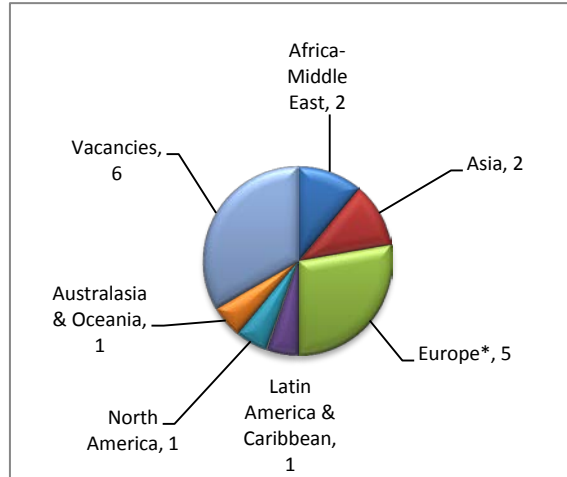
Professional Classification	
Small- and Medium-Sized Practice	7
Other International Network	2
Member Staff	1
Academic	1
Consultant	1
Vacancies	6
Total	18

Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America.

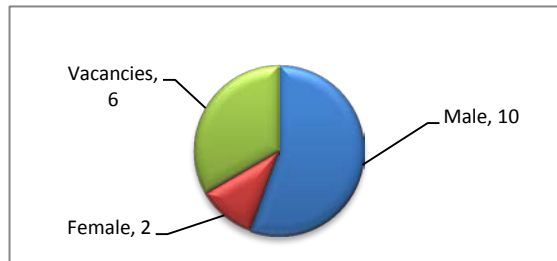
Although each candidate will ultimately be selected on the basis of experience, for 2016 the Nominating Committee is particularly interested in receiving nominations from Africa–Middle East, Asia, and Latin America–Caribbean.

*One of the representatives from Europe resides in the Africa–Middle East region.



Gender Balance

The Nominating Committee is committed to improving gender balance on the SMP Committee. For 2016, nominations of women to the SMP Committee are therefore strongly encouraged.



Requirements of Membership

Time Requirements

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

In addition, members will also likely be expected to participate in SMP Forums, possibly 1 per year, and occasionally present the committee's activities at conferences and seminars. Members are also expected to participate in task forces and work on additional projects. These require additional time commitment of 50–100 hours per year.

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

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

Summary of Time Commitment

- Members attend 2 meetings of the SMP Committee each year
- Participation in events (e.g., SMP Forums) is expected and presentations at conferences and participation at other meetings are strongly encouraged
- Additional time for projects between meetings
- Estimated time commitment is approximately 200–300 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 in between the meetings.

Performance

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

Financial and Visa Requirements

Costs of 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. Please refer to [page 13](#) to learn more about and determine eligibility for the Travel Support Program for Board and Committee Members.

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

SMPC Rotation Schedule 2015							Term Ending (X) Eligible for re- appointment (X1)		
Chair	Gender	Region	Country	Nom.Org.	Prof. Class.	Service	2015	2016	2017
Attolini (Chair, 2012–2014, 2015–2016)	M	EU	Italy	CNDCEC	P–SMP	2008		X	
MB Members	Gender	Region	Country	Nom. Org.	Prof. Class.	Service	2015	2016	2017
Aboo	M	A–ME	Kenya	ICPAK	P–SMP	2012		X1	
Agrawal	M	AS	India	ICAI–Chartered Accountants	P–SMP	2013	X1		
Aswegen	M	EU (A–ME)	UK (South Africa)	CIMA	Consultant	2015			X1
Bagshaw	F	EU	UK	CCAB (ICAEW)	Member Staff	2013	X1		
Cheng	M	AS	Hong Kong	HKICPA	P–OIN	2015			X1
Erskine	F	AU	Australia	ICAA/CPA AU	P–SMP	2015			X1
Ibis	M	EU	Turkey	TURMOB/EAAT	Academic	2012		X1	
Foerster (Deputy Chair, 2015)	F	LA	Brazil	IBRACON/CFC	P–SMP	2014		X1	
Gómez	M	EU	Spain	ICJCE	P–OIN	2015			X1
McGeachy	F	NA	Canada	CPA CA	P–SMP	2013	X1		
Ngwira	F	A–ME	Malawi	SAM/ACCA	P–SMP	2010	X		
Noodt	M	EU	Germany	IDW/WPK	P–SMP	2010	X		
Okwuadigbo	M	A–ME	Nigeria	ICAN	P–SMP	2012		X1	
Olsson	M	EU	Sweden	NRF	P–SMP	2012		X1	
Saey	F	EU	Belgium	IRE	P–SMP	2010	X		
Willie	M	NA	USA	AICPA	P–SMP	2015			X1
Yin	M	AS	China	CICPA	Member Staff	2015			X1
Total							6	6	6

Definition of Practitioners and Non-Practitioners

The Nominating Committee considers the professional balance on the IFAC Board and committees. The below criteria is used to classify candidates as practitioners and non-practitioners.

Practitioners

A practitioner is a member or an employee of an audit firm. IFAC classifies candidates from such firms into the following 4 categories of practitioners:

- Practitioner–Big 4
- Practitioner–Other International Networks
- Practitioner–Large National Firm
- Practitioner–Small– and Medium–Sized Practices

Even though audit firms can provide a variety of professional services other than auditing, all of their employees are considered practitioners for the purposes of this classification. Individuals who are not providing auditing services, but for example other assurance services or business advisory services, are designated as practitioners because their employment relationship places them in a position where they have an interest in the economic results for the firm as a whole.

Non-Practitioners

A non-practitioner is not a member or an employee of an audit firm. Former members or employees of such firms can only be regarded as non-practitioners after 3 years have elapsed since ceasing membership in or employment by the firm. However, the PIOB has the authority to reduce that period, on a “comply or explain basis,” to no less than 1 year. The category of non-practitioners is a broad one; it includes professionals from academia, the government, the public sector, international agencies, development banks, and other organizations related to the accounting profession. Professional Accountants in Business (PAIBs) are also considered non-practitioners. Non-practitioners may also be individuals who are not professional accountants. The non-practitioner category includes the following, based on backgrounds or occupations:

- Academic
- Development Bank
- Financial Services Regulator
- Government
- Non–Governmental Organization
- Standard–Setter Staff
- Consultant
- International Agency

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- IFAC Member Staff (see guidance below)
- PAIB–Large Entity
- PAIB–Small– and Medium–Sized Enterprise
- Public Sector–Auditor
- Public Sector–Preparer
- Retired–PAIB–Large Entity
- Retired Practitioner–Big 4
- Retired–Other
- Other

IFAC Member Staff Classification

Classification of IFAC Member Staff as non–practitioner or practitioner is based on a detailed review by the Nominating Committee of the information in the candidate’s nomination form and membership statistics. As a general rule:

1. IFAC Member Staff can be regarded as a non–practitioner only after 3 years have elapsed since ceasing membership in or employment by an audit firm.

If the IFAC Member Staff is a retired partner, the Nominating Committee will consider whether the IFAC Member Staff’s obligations to the audit firm or the audit firm’s obligations to the IFAC Member Staff may require the IFAC Member Staff to be regarded as a practitioner, despite the fact that 3 years have elapsed since ceasing membership in the audit firm.

2. IFAC Member Staff can be regarded as a non–practitioner if the percentage of the Member’s membership in public practice is fewer than 50% and the Member’s revenue from public practice membership fees (individual or firms) is less than 50%. If any of these percentages are more than 66%, the IFAC Member Staff is regarded as a practitioner. If the percentage is between 50% and 66%, the Nominating Committee will determine how to classify the IFAC Member Staff after considering the combined effect of (1) and (2) and any other relevant factors.

A member’s membership in public practice and revenue from public practice membership fees are calculated based on the annual membership statistics received from IFAC Members and takes account only of the statistics relating to active members and excludes retirees and students.

Instructions for Submitting a Nomination

The nominations database is located on the [IFAC website](#) and includes features to improve the functionality and effectiveness of the nominations process. Features include the ability to export the nominations form from a portable Excel form to the nominations database. In addition, you are able to save an incomplete or complete nomination form in PDF format for review by the nominee.

Log In to Your Account:

- If you have previously registered on the IFAC website, please enter your email address and password in the indicated fields on the Login page and click the login button.
- If you have forgotten your password, please click on the Forgot Your Password link, and your password will be sent to your email address.

Create a New Account:

- If you do not have an account, please create a new account on the [Registration page](#) as follows:
 - Enter your email address and profile information;
 - Save the account information by clicking on the *Create New Account* button; and
 - Go to the link provided in the confirmation email to activate your account and create a password.

Submit a Nomination:

- Once you are registered and logged in, navigate to the Nominations Database page and then click on Make a New Nomination.
- Fill out a separate nomination form for each position for which you would like to nominate a candidate. If you wish to nominate the same candidate for 2 different positions, 2 separate nomination forms should be submitted.
- A nomination form may not be submitted unless all questions are fully answered.
- Each nomination form can be saved as a draft and completed at a later date if needed. Please use the Save as Draft option at the end of the Review page of the form. Note that a nomination form is saved automatically if you click on the Save button at the end of each section of the nomination form.
- You may also save the nomination form as a PDF file and send it to a nominee to obtain additional information or for review. Please use the Save as a PDF option at the end of the Review page of the form.
- Once a nomination form is fully completed, you may review and submit the nomination by using the Submit to IFAC option on the Review tab at the end of the Review page of the form. Once submitted the nomination form is final and cannot be edited.

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- If you wish to obtain information from a nominee before completing the online nomination form, you may use a portable Excel form located on the Nominations Database page. Once the nominee has filled out the Excel form, you can easily upload it to the database and finalize the submission process.

Manage Nominations:

- To manage your existing nominations, navigate to the Nominations Database page. There, you can see the list of nominations that were created with your username. You may edit or delete draft nominations before you submit them to IFAC.
- A single account for all nominations will provide your organization with a complete overview of the nominations for this year and create a history of nominations for subsequent years.
- If you are submitting multiple nominations, you can make copies of any nomination so you do not have to answer questions that apply to all candidates (for example, questions that relate to the nominating organization) multiple times.
- People from your organization, including nominees, will not have access to nominations created from your account. If you wish for a nominee or somebody in your organization to review information you have submitted, you will need to send the nomination form(s) in PDF format.

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