

CALL FOR NOMINATIONS

FOR IFAC GROUPS IN 2025

DECEMBER 2023



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INTRODUCTION

Purpose of the Call

This Call for Nominations for the IFAC Groups is issued to IFAC member organizations to seek their nominations for available vacancies on the following IFAC Groups:

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

Volunteers are central to the effective functioning of IFAC, and we depend on the efforts of dedicated professionals for both their time and their commitment to the accountancy profession and the public interest.

The Nominating Committee invites nominations of talented and accomplished candidates to serve on IFAC Groups to advance IFAC's purpose and strategic objectives.

Application Process

Applications, including re-nominations of current members for an additional term of service, can be submitted online by **February 7, 2024**. Nominations submitted after the deadline will be reviewed at the discretion of the Nominating Committee. Instructions on how to submit a nomination are available on the [Nominating Committee's webpage](#).

The Nominating Committee respects and values the privacy of all stakeholders. We collect and use personal data only in ways that are consistent with our obligations and stakeholders' rights under the law (for more information, please see [Privacy Policy](#)).

Interview Process

For leadership positions, including membership of the IFAC Board and the Nominating Committee, it is anticipated that the Nominating Committee will conduct interviews during its meetings on May 2–3, 2024 (Berlin, Germany) and June 3–4, 2024 (New York, USA).

The Nominating Committee puts the health and comfort of each individual first and, therefore, a candidate's circumstances and preference to participate in the interview process in-person or virtually would not have any impact on the outcome of their candidacy.

For membership in IFAC Groups other than the IFAC Board and Nominating Committee, virtual interviews will be scheduled during the period of mid-April to mid-May 2024.



IFAC is using technology and other efficiencies (i.e., virtual operations and meetings) to reduce costs, our carbon footprint and the time commitment required for our volunteers. In 2022, however, IFAC resumed in-person meetings to allow for greater networking opportunities, while in-person meetings have been converted to **hybrid meetings** to provide an option to participate virtually for those who are unable to travel. Each IFAC Group has a blend of in-person/hybrid and virtual meetings.

The Nominating Committee encourages all member organizations to identify and nominate leaders prepared to take the global stage, represent the public interest, work together to advance further the global accountancy profession, and make a greater impact on economies and societies around the globe.





Selection Criteria

The Nominating Committee reviews candidates' CVs with the objective of identifying the most suitable candidates for the available positions: those who are most likely to enhance the quality of the output of a particular IFAC Group. In evaluating candidates from what is typically a large pool, the Nominating Committee considers matters such as relevance of candidates' professional backgrounds, relevant experience and technical skills, past and present contributions to the accountancy profession at regional and international levels, and the ability to have an impact on the work of a particular IFAC Group when considered in combination with the mix of current members' backgrounds. Although the Nominating Committee also considers gender and regional diversity, the most suitable candidate principle is the overriding objective for selection.

Furthermore, it is essential that candidates are proficient in English as this is the operating language of IFAC and its Groups.

The Nominating Committee encourages nomination of new candidates (i.e., those who have not previously served on boards or IFAC Groups) to provide the opportunity for broader representation on IFAC Groups and to bring new perspectives and ideas for the advancement of its strategy, initiatives, and work programs. For some positions, such as IFAC Board or Nominating Committee, prior service could be considered an asset.

Re-Appointment Process

All volunteers participate in the annual Volunteer Performance Program. This program offers constructive dialogue between chairs and members about expectations and members' involvement and contributions. It also provides valuable information to the Nominating Committee on potential re-appointments, succession planning, and any performance issues.

Members who perform well may be re-appointed for a second term of service based on consideration of the particular needs of the IFAC Group they serve on, and whether any new candidates may be more suitable in the context of the work priorities and composition targets. If deemed necessary, current members that are standing for re-appointment may be interviewed by the Nominating Committee to provide for a more robust decision-making process. In the case of the IFAC Board, current members running for re-appointment are interviewed by the Nominating Committee.



Outcome of the Nominating Process

Finalizing the decisions on appointments is a lengthy process and, in most cases, the nominating organizations and individuals will be notified of the outcome of the nominations process in early September.

The Nominating Committee submits its update and recommendations to the IFAC Board in September. Recommendations for IFAC Board and Nominating Committee membership require election or approval, as appropriate, by the IFAC Council in November.

Recommendations for IFAC Advisory Group membership (i.e., PAODAG, PAIBAG, and SMPAG) are endorsed by the Nominating Committee based on the proposal from the relevant Advisory Group Chair and key senior staff.

Financial Support

Costs of attending meetings and relevant events, including travel insurance coverage, are borne by the volunteer's nominating organization.

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

Financial support is available to qualifying nominating organizations from countries with low- and middle-income economies¹ under the Travel Support Program. Please refer to the [Volunteer Manual](#) to learn more about the program and determine eligibility.

There is no financial support for technical advisors.² If desired, a technical advisor, when available, could be provided by another organization that is willing to support and contribute to the IFAC Group's work.

FURTHER QUESTIONS

For more information about membership requirements, volunteer performance expectations, appointment of technical advisors, etc., please refer to the [Volunteer Manual](#).

If you have any questions about volunteer opportunities on the IFAC Groups or the application process, please contact Elena Churikova, Senior Manager, at elenachurikova@ifac.org.

¹ Countries with low-income and lower/upper-middle income economies listed on the [World Bank website](#).

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

IFAC BOARD

BOARD SIZE:

President and
22 members

VACANCIES FOR 2025:

DEPUTY PRESIDENT³

8 VACANCIES

Category A: 3 vacancies, with 2 current members eligible for re-appointment

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

Category C: 1 open vacancy

Call for Nominations for 2025

The Nominating Committee is seeking highly qualified volunteers to fill 8 vacancies on the IFAC Board for a term of service of up to 3 years. Service of Board members starts with the successful election at the November 2024 IFAC Council meeting. For 3 of the 8 vacancies in 2025, current board members are eligible for re-appointment for a second term of service. **If all current members are re-nominated and selected for recommendation for re-appointment, it will leave 5 open vacancies as follows:**

- 1 in Category A
- 3 in Category B
- 1 in Category C

To facilitate a diverse pool of high-quality candidates, the Nominating Committee encourages nominations from all Member Organizations that seek Board representation.

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



The Nominating Committee is particularly interested in candidates who will champion IFAC's public interest mandate and are willing to represent and promote IFAC at regional and global levels. Given the current trends in the profession and IFAC's strategic objectives, candidates who have experience and background in the following fields are especially encouraged:

- Sustainability reporting and corporate reporting using ESG (Environmental, Social, and Governance) metrics.
- Digital and technology experts who work with technology developments to transform the accountancy profession.
- Accountancy education, including attractiveness and retention, as well as preparing a future-ready profession.
- Global organizations and experience with global corporate and non-profit boards, i.e., those with a greater understanding of global impact and multi-cultural activities.
- Connection to the regulatory community and experience in standard-setting.

Nominations of young professionals are also encouraged.

Candidates should also have knowledge of the risks and opportunities that have an impact on the global accountancy profession and be familiar with IFAC and its activities in general. Proficiency in English (written and oral) is essential.

Nominations of candidates from all regions are encouraged, with a particular emphasis on nominations from the Europe, Latin America-Caribbean, and Africa-Middle East (including the Middle East and North African (MENA)) regions. The Nominating Committee will also aim to maintain the gender diversity.

³ It is anticipated that the Nominating Committee will recommend to the Council that the Deputy President should succeed to the office of the IFAC President. There are 9 vacancies on the IFAC Board in 2025, including the Deputy President position. The Deputy President could be in any of the three Board categories.

Overview of the Position and Volunteer Responsibilities

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

- Prepare for Executive Session, board, and committee meetings (conducted in a hybrid virtual format) by: reading reports, reviewing other materials, asking for additional information from management on proposed recommendations and other relevant matters, and participating in the debates and deliberations at the board and committee level.
- Bring their own unique expertise and experience. It is equally important that board members demonstrate commitment to IFAC's vision, purpose, and strategies and support the collective decisions of the board.
- Advise management and staff on matters of strategic importance.
- Board members, being in a position of responsibility and authority in IFAC's governance structure, have a fiduciary duty to IFAC, including duties of care and loyalty. In short, this means they are required to act reasonably, prudently, and in the best interests of IFAC. Board members' role is not to represent their nominating organization, but to serve the interests of the global profession.
- Act as IFAC ambassadors in their countries and regions, and support IFAC's work by speaking out and doing outreach, where appropriate.
- Act with integrity and in the public interest.



Upcoming Vacancies

(provided for planning purposes and subject to change):

Vacancies for 2026: 9 members:

Category A: 3 vacancies, with 2 current members eligible for re-appointment

Category B: 2 vacancies, with 0 current members eligible for re-appointment

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

Vacancies for 2027: 5 members and the Deputy President position:

Category A: 4 vacancies, with 0 current members eligible for re-appointment

Category B: 0 vacancies

Category C: 1 vacancy, with 1 current member eligible for re-appointment

TIME COMMITMENT

The total expected time commitment (excluding travel) is approximately 175 hours per year and up to an additional 150 hours per year for committee work and board-related outreach. The time commitment may vary depending on members' involvement in committee work, outreach, and the time each member spends preparing for meetings.

The IFAC Board generally has 4 ordinary meetings each year and holds additional virtual meetings as necessary. In 2025 and going forward, it is anticipated that 3 ordinary board meetings will be hybrid meetings (i.e., in-person meetings with an option to participate virtually for those unable to travel); and at least one ordinary meeting will be held virtually.

DEPUTY PRESIDENT OF IFAC

Introduction

IFAC is seeking nominations of exceptional individuals for the position of Deputy President to serve under the new President from November 2024 to November 2026. Following, and subject to, recommendation by the Nominating Committee and approval by the Council, the Deputy President is expected to be able to assume the office of IFAC President for a two-year term, i.e., November 2026 to November 2028.

The Board is composed of highly regarded, competent, and experienced individuals having a deep knowledge of IFAC and who are likely to be in a good position to be elected as the Deputy President. It is foreseeable, however, that the Nominating Committee could determine that other individuals have better experience and knowledge of IFAC that they may have gained through other service on the Independent Standard-Setting Boards and/or IFAC groups. To enhance the potential number of qualified candidates available to serve, non-Board members are eligible to be nominated for the Deputy President position.

Role and Responsibilities

The Deputy President joins the President in working with the Board and represents IFAC at events and meetings as needed. The Deputy President role also includes the positions of Chair of the Planning and Finance Committee and Deputy Chair of the Nominating Committee. The Deputy President assists the President in their role and carries out the duties of the President when the President is unavailable.

Upon the expiration of the Deputy President's term, it is expected that they will assume the office of the IFAC President. The IFAC President is the Chair of the Board and presides over quarterly Board meetings, observes Board Subcommittees' meetings on an as needed basis, and chairs the Human Resources and Compensation Subcommittee. The IFAC President is the Chair of the Council and presides over annual Council meetings. The IFAC President is also the Chair of the IFAC Nominating Committee. The IFAC President is available for consultation with the CEO, liaison with key stakeholders, representing IFAC at outreach events, and advocating on behalf of IFAC and in the public interest.

The CEO shall be accountable to the Board for the conduct of the affairs of IFAC. The CEO establishes and maintains relationships with key stakeholders and manages the operations of IFAC in accordance with the strategy implementation plan and related budget approved by the Board.

General Qualifications for Nominees

A nominee for Deputy President should be a very senior and highly respected member of the profession, who is well supported by the nominating and/or employing organization in terms of time commitment and other professional resources.

The Deputy President is expected to demonstrate commitment to IFAC's vision, purpose, and strategy and to support the collective decisions of the Board. As with each Board member, the Deputy President is expected to be able to make astute business decisions that are in the best interests of both the public and the global profession.

The Deputy President should have an awareness of the social and economic environment in which the global profession, IFAC, and its member organizations operate.

Critical knowledge and skills include the following:

- Extensive knowledge of IFAC, its vision, purpose, and its strategic objectives.
- A dedication to the public interest that is genuine, time-tested, and global in nature.
- Exceptional leadership skills.
- Experience in chairing meetings and building consensus (especially among volunteer organizations and/or international organizations).
- Ability to strengthen relationships with key stakeholders.
- Strong public speaking and communications skills for both technical and non-technical audiences.
- Ability to work effectively among numerous cultures and professional specializations within the accounting profession.

TIME COMMITMENT

The estimated time commitment for the Deputy Presidency is up to 30–40 percent of a full-time position. This workload gradually increases during the Deputy Presidency term and should be expected to be up to 50–70 percent of a full-time position assuming that this individual is elected as President for the following two years.

This commitment includes hybrid, or virtual, attendance at all meetings of the Board as appropriate, the Nominating Committee, and the Planning and Finance Committee. The Deputy President may also attend some meetings of the Public Interest Oversight Authorities (i.e., Public Interest Committee (PIC) which oversees IPSASB) and various other outreach meetings as needed.

Given the number of meetings and associated travel (as specified below), candidates may be asked to verify that their employing organization fully supports their nomination and will ensure that time is made available to adequately fulfill these requirements.



Summary of the Annual Time Commitment:

4 Ordinary Board meetings and 1 Council meeting.

4–5 Nominating Committee meetings.

4 Planning and Finance Committee meetings.

Meetings of the PIC and outreach, as needed.

Financial and Visa Requirements

Costs, including insurance coverage, for attendance at all meetings are borne by the nominating and/or employing organization, unless a candidate qualifies for the Travel Support Program. When the Deputy President assumes the office of the President, the cost for attending meetings and other engagements associated with the role will be assumed by IFAC.

The Deputy President is responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

IFAC BOARD ROTATION SCHEDULE 2024								Term Ending (X) Eligible for re-appointment (X1)		
Officers	Dues Cat	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025	2026
Resmouki (President, 2023- 2024)		F	Global	Morocco	OECRM	P-SMP (Former P-Big 4)	2018	X		
Bouquot (DP, 2023-2024)	A	M	EU	France	CNCC/CSOEC	P-SMP (Former P-Big 4)	2021	X1		
Anton	A	M	NA	USA	AICPA	P-OIN (BDO)	2022	X1		
Byrne	A	F	NA	USA	AICPA	P-OIN (Mazars)	2023		X1	
Batstone	A	F	NA	Canada	CPA CA	NGO	2022	X1		
Gupta	A	M	AS	India	ICAI	P-SMP	2021			X
Kan	A	M	AS	Japan	JICPA	P-Big 4 (Deloitte)	2021			X
Mio	A	F	EU	Italy	CNDCEC	Academic	2021			X
Sant'Anna	A	M	LA-C	Brazil	CFC/BRACON	Retired P Big-4 (Deloitte)	2023		X1	
Rulton	A	F	AU	Australia	CAANZ	PAIB-LE	2021			X
Wilkinson	A	F	EU	UK	CCAB (ICAEW)	P-SMP	2020		X	
Ahn	B	M	AS	Korea	KICPA	Member Staff	2020		X	
Curry	B	F	EU	Ireland	CAI	Government	2020		X	
Pétursdóttir	B	F	EU	Iceland	NRF	P-Big 4 (EY)	2019	X		
Poggiolini	B	F	A-ME	South Africa	SAICA	SS	2022	X1		
Tang	B	M	AS	China	CICPA	SS	2019	X		
Tunaboylu	B	F	EU	Turkey	TURMOB / EAAT	PAIB-SME	2019	X		
Gardner	C	F	EU	UK	CIPFA	PSA	2020		X	
Nyamute	C	F	A-ME	Kenya	ICPAK	Academic	2020		X	
Padmore	C	F	LA	Barbados	ICAB	P-Big 4 (EY)	2019	X		
Shaikh	C	M	AS	Pakistan	ICAP	PAIB-LE	2024			X1
Utama	C	M	AS	Indonesia	IAI	Academic	2023		X1	
Zakari	C	M	A-ME	Nigeria	ICAN	P-SMP	2020		X	
Total								9	9	5



ABOUT THE IFAC BOARD

The International Federation of Accountants (IFAC) Board is entrusted with taking all practicable steps to pursue IFAC's vision and purpose by overseeing IFAC's governance, membership, strategy, budget, and appointments to the IFAC committees. Working with the IFAC President and Deputy President, as well as the Chief Executive Officer and management, the IFAC Board recommends to the IFAC Council IFAC's Strategic Plan. The Board's authority over these general areas is reflected in the [IFAC Constitution](#) (Article 19) and [IFAC Bylaws](#) (Article 25). More information about IFAC and the IFAC Board, including the IFAC Strategic Plan, can be found on the [Governance section of the IFAC website](#).

NOMINATING COMMITTEE

COMMITTEE SIZE:

2 ex-officio members and no fewer than 4 ordinary members representing different regions

VACANCIES FOR 2025:

Ex-officio vacancy will be filled as part of the IFAC Board

2 members (Targeted regions: LA and AS)

Included in the above is 1 current member (AS) eligible for re-appointment

Call for Nominations for 2025

The Nominating Committee is seeking volunteers to fill 2 vacancies on the IFAC Nominating Committee for an initial two-year term of service commencing January 1, 2025. For 1 of these vacancies, 1 current member representing the Asia region is eligible for re-appointment for the second term of service.

If the 1 current member is re-nominated and recommended for re-appointment, it would leave 1 open vacancy for a representative from the targeted Latin

America region. The Nominating Committee will also aim to maintain the gender diversity.

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

Ideally, candidates should have considerable experience in the profession, holding senior-level and leadership positions. A wide professional network and connectivity in the region, including some international experience, would be beneficial. Nominees should have knowledge of the risks and opportunities affecting the global accountancy profession and have general knowledge of the independent standard-setting boards, as well as of IFAC and its activities. English proficiency (both written and oral) is essential.



Overview of the Position and Volunteer Responsibilities

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

Preparing, attending, and actively participating in Nominating Committee meetings.

Reviewing candidates' CVs (about 80–100 CVs annually) with a high degree of impartiality and selecting short-listed candidates based on position's requirements.

Conducting interviews (via Zoom or other platform) in partnership with the Chair.

Conducting in-person or virtual interviews for leadership positions, including membership of the IFAC Board and the Nominating Committee.

Advising Nominating Committee staff on the nominations process and related guidelines and publications.

Engaging with member organizations and relevant stakeholders to assist with outreach and finding high-quality candidates in their respective region and globally.

Members must act in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME COMMITMENT

Total time commitment is approximately 100–150 hours per year, excluding travel.

The Nominating Committee generally has 4 meetings annually and will hold additional virtual meetings, as necessary. Out of the 4 annual meetings, at least 2 that are two days in duration are hybrid (i.e., in-person meetings with an option to participate virtually for those unable to travel), and 2 are virtual meetings. Virtual meetings are generally 3 hours in duration and could be held for 1 or 2 days.

Members also spend time preparing for meetings, including reviewing approximately 80–100 CVs. In addition, each member is encouraged to observe one meeting of the IFAC Board and/or IPSASB (if a member is responsible for conducting interviews for IPSASB membership).

Upcoming Vacancies

(provided for planning purposes and subject to change):

Vacancies for 2026: 4 vacancies, for which 2 current member representing Europe and Africa-Middle East are eligible for re-appointment. There are 2 open vacancies with the targeted regions of **Australia and North America**.

NC ROTATION SCHEDULE 2024

Term Ending (X)
Eligible for
re-appointment (X1)

Ex-Officio Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025
Resmouki (President, 2023-2024)	F	Global	Morocco	OECRM	P-SMP (Former P-Big 4 (Deloitte))	2021	X	
Bouquot (Deputy President, 2023-2024)	M	EU	France	CNCC/CSOEC	P-SMP (Former P-Big 4 (EY))	2023	X1	
Ordinary Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025
Cheng	M	LA	Colombia	INCPC	P-Big 4 (Deloitte)	2021	X	
Kelsall	F	AU	Australia	CAA NZ / CPA AU	Retired-Other	2022		X
Mssusa	F	A-ME	Tanzania	NBAA	P-Big 4 (EY)	2024		X1
Rahman	M	AS	Pakistan	ICAP	Consultant	2023	X1	
Thomas	F	NA	Canada	CPA CA	Retired-Other	2022		X
Board Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025
Gardner	F	EU	UK	CIPFA (CCAB)	PSA (Retired)	2024		X1
Total							4	4



ABOUT THE NOMINATING COMMITTEE

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

PROFESSIONAL ACCOUNTANCY ORGANIZATION DEVELOPMENT AND ADVISORY GROUP (PAODAG)

PAODAG SIZE:
16–22 MEMBERS

VACANCIES FOR 2024:
3–9 members

Included in the above is 1 current member who is eligible for re-appointment

Call for Nominations for 2025

The Nominating Committee is looking for volunteers to fill member positions for an initial term of up to 3 years of service, commencing January 1, 2025. The PAODAG size allows some flexibility with the number of open positions. **If 1 current member is re-nominated and recommended for re-appointment, it would leave the maximum of 8 open vacancies.**

Nominations of strong candidates from all regions of the world are welcome, **in particular from the Latin America, Asia and Africa-Middle East (MENA) regions.**

Nomination of candidates that add to various aspects of diversity is particularly encouraged.

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

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



Overview of the Position and Volunteer Responsibilities

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

- Provide assistance and mentoring to developing PAOs as they strive to improve and meet IFAC's membership obligations and global best practices.
- Advise and provide strategic insights on trends to IFAC and on opportunities relevant to capacity building for PAOs, as well as on implications for development of the accountancy profession.
- Advocate for, and raise awareness of, the importance of strengthening PAOs in support of the profession and public interest, including through outreach activities and speaking engagements.
- Enable access to resources and expertise to support PAO development (e.g., guidance, resources, and tools) by establishing and maintaining links with partners, including nominating organizations, other IFAC member organizations, international development partners, regional organizations, and relevant public and private sector stakeholders.
- Consult with their nominating organization, and other PAOs as appropriate, to discuss agenda matters, as well as to communicate the outcomes of meetings.
- Act with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME COMMITMENT

The total expected time commitment is approximately 150–200 hours per year, excluding travel.

The PAODAG generally meets 2 times per year for 2-day hybrid meetings. The PAODAG Chair may decide to schedule additional meetings (virtual), as needed.

Members are required to dedicate approximately 100–150 hours for (i) outreach activities (events and technical assistance); and (ii) workstream activities (virtual meetings; development of outputs).

Upcoming Vacancies

(provided for planning purposes and subject to change):

Although the PAODAG's size of 16–22 members allows some flexibility with the number of open positions, candidates will be carefully selected based on their background and ability to make an impact on PAODAG's work in the areas of capacity building and PAO development.

Vacancies for 2026: Minimum of 2 vacancies (depending on group size in 2025). Composition targets are: representation from **the Africa-Middle East and Latin America** regions and maintaining gender diversity.

Vacancies for 2027: Minimum of 2 vacancies (depending on group size in 2026). Composition targets are: representation from the **North America and Europe** regions and maintaining gender diversity.



ABOUT THE PAOD & ADVISORY GROUP

The IFAC PAO Development & Advisory Group helps IFAC support strong, sustainable professional accountancy organizations—the most effective, efficient, and sustainable source for advancing the accountancy profession—around the world as part of the IFAC's capacity building efforts. The Advisory Group actively contributes to IFAC's strategic objectives, especially in preparing a future-ready profession. To learn more about the PAODAG, please see the [PAODAG web page](#) on the IFAC Website.

PAO DEVELOPMENT ADVISORY GROUP ROTATION SCHEDULE 2024								Term Ending (X) Eligible for re-appointment (X1)		
Chair	Gender	Region	Jurisdiction	Nom Org	Professional Classification	Member Type	Service	2024	2025	2026
Misita (Chair, 2021-2023; 2024-2026)	F	Global	Bosnia and Herzegovina	UAAFWEBH	Consultant	At Large	2018			X1
MB Members	Gender	Region	Jurisdiction	Nom Org	Professional Classification	Member Type	Service	2024	2025	2026
Abou El Mikias	M	A-ME	Morocco	OECRM	P-OIN	At Large	2024			X1
Alamanos	M	EU	UK (Greece)	ACCA	P-OIN	At Large	2024			X1
Bunjaku	F	EU	Kosovo	SCAAK	NGO	At Large	2024			X1
Caballero	F	LA	Trinidad and Tobago	ICATT	Member Staff	At Large	2024			X1
Conway	M	AU	Australia	IPA	NGO	Regional AU	2019	X		
Ebanks	F	LA	Cayman Islands	CIIPA	Member Staff	At Large	2020		X	
Fall	M	A-ME	Senegal	ONECCA	P-OIN	At Large	2024			X1
Hamid	M	EU	UK	CIPFA	Member Staff	At Large	2021			X
Jaiyeola	M	A-ME	Nigeria	ICAN	P-SMP	At Large	2020		X	
Karake	M	A-ME	Rwanda	ICPAR	Int Agency	At Large	2023		X1	
Martin (Deputy Chair, 2022-2023)	F	NA	USA	AICPA	Consultant	Regional-NA	2021			X
Rehman	M	AS	Pakistan	ICAP	P-Big 4 (PwC)	At Large	2024			X1
Santos	F	AS	Philippines	PICPA	P-SMP	At Large	2022	X1		
Wammes	M	EU	Netherlands	Royal NBA	Member Staff	At Large	2024			X1
Total								2	3	10

PROFESSIONAL ACCOUNTANTS IN BUSINESS (PAIB) ADVISORY GROUP

ADVISORY GROUP SIZE:

16–22 members

VACANCIES FOR 2025:

0–5 members

Included in the above are 4 current members who are eligible for re-appointment

Call for Nominations for 2024

The Nominating Committee is looking for volunteers to fill member positions for an initial term of up to 3 years of service, commencing January 1, 2025. The PAIBAG size allows some flexibility with the number of open positions. **Based on the current membership size and projected re-appointments, it is anticipated that there will be 3 open vacancies.**

Nominations of strong candidates from all regions of the world are welcome, particularly from the **Latin America-Caribbean region**. The Nominating Committee will also aim to maintain the gender diversity.

- The Nominating Committee is seeking experienced professional accountants working in the private or public sectors, in large organizations or small- and medium-sized entities (SMEs), and in finance or other business roles, serving as finance leaders (e.g., CFOs and controllers), heads of internal audit, or as board directors and audit committee chairs. The Nominating Committee particularly encourages nominations of professionals and candidates working in SMEs or the public sector. English proficiency (both written and oral) is essential.

Ideally, candidates bring an understanding of the demands and needs of organizations and the wider business environment and recognize the importance of accountancy professionalism and expertise to the success of organizations. They should also be able to serve as an advocate for the role of PAIBs. Knowledge of, and experience with, good practice and thought leadership in the following areas is desirable:

- Enhancing the contribution of PAIBs as business and finance leaders and effective business partners.
- Effective corporate governance, risk management, and internal control.
- Advancing the role of PAIBs in sustainability/ESG and value creation.
- Enhanced corporate reporting (including integrated and sustainability reporting).
- Digital disruption and innovative new business models.

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



Overview of the Position and Volunteer Responsibilities

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

- Contributing to IFAC's thought leadership agenda and the [IFAC Knowledge Gateway](#).
- Consulting with their nominating organization and other PAOs to discuss agenda matters and seek input, as well as to communicate the outcomes of meetings.
- Providing input to project groups between meetings and for participating in outreach activities, i.e., presenting and representing IFAC and the PAIB Advisory Group at regional events.
- Act with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME REQUIREMENTS

The total time commitment is approximately 100–150 hours per year (1–1.5 days per month on average), excluding travel.

The PAIB Advisory Group generally meets in person⁴ at least twice per year, each meeting lasting 2 days. Additional virtual meetings are scheduled on an as-needed basis. Between meetings, members are expected to work closely with IFAC staff on issue- or project-focused groups. Engagement between meetings is mostly by e-mail and virtual platforms (e.g., Zoom or Teams).

Upcoming Vacancies

(provided for planning purposes and subject to change):

Although the PAIBAG size of 16–22 members allows some flexibility with the number of open positions, candidates will be carefully selected based on their background and ability to make an impact on PAIBAG’s work.

Vacancies for 2026:

- **Chair Vacancy** – The current Chair is eligible for re-appointment for another term of up to three years, however, it is premature to confirm whether the current Chair will be available for re-appointment consideration.
- A minimum of 3 member vacancies, with a focus on the **Latin America and Africa-Middle East region** and on maintaining gender diversity.

Vacancies for 2027: The Nominating Committee will seek to fill a minimum of 3 vacancies, with a focus on maintaining gender diversity and ensuring representation across sectors, as well as diversity of backgrounds, experience, and expertise.



ABOUT THE PAIB ADVISORY GROUP

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

⁴ In-person meetings provide an option to participate virtually for those who are unable to travel.

PAIBAG ROTATION SCHEDULE 2024							Term Ending (X) Eligible for re-appointment (X1)		
Chair	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025	2026
Rughani (Chair, 2020-2022, 2023-2025)	M	EU (A-ME)	UK (Uganda)	ACCA	PAIB-LE	2015		X1	
MB Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025	2026
Awan	M	AS	Pakistan	ICMAP	PAIB-LE	2022	X1		
Boljevic	F	EU	Montenegro	ICAM	Member Staff	2022	X1		
Bosch	F	EU	Netherlands	Royal NBA	PAIB-LE	2023		X1	
Caglar	M	EU	Turkey	TURMOB/EAAT	PAIB-LE	2019	X		
Ditchburn (Deputy Chair, 2024)	F	AU (A-ME)	Australia (UAE)	CAA NZ/CPA AU	Consultant	2022	X1		
Driver	M	EU	UK	CIPFA	Consultant	2023		X1	
Freudenreich	M	EU	France	CNCC/CSOEC	PAIB-LE	2021			X
Gani	F	AS	Indonesia	IAI	Academic	2023		X1	
Gardiner-Forbes	F	NA (EU/LAC)	USA (UK/ Caribbean)	IMA	PAIB-SME	2024			X1
Herrod	M	NA	Canada	CPA Canada	PAIB-LE	2021			X
Kelley	F	NA	USA	AICPA	Consultant	2024			X1
Muinde	F	A-ME	Kenya	ICPAK	Government	2020		X	
Ossiya	F	A-ME	Uganda	ICPAU	PAIB-LE	2024			X1
Sanchez	F	NA (EU)	USA (Netherlands)	IMA	PAIB-LE	2023		X1	
Segal	M	A-ME	South Africa	SAICA	Member Staff	2022	X1		
Siddiqui	M	AS	Pakistan	ICAP	PAIB-LE	2023		X1	
Talati	M	AS	India	ICAI-Chartered	P-SMP	2024			X1
Tse	F	AS	Hong Kong S.A.R., China	HKICPA	Non-Executive Director	2021			X
Waki	M	AS	Japan	JICPA	PAIB-SME	2020		X	
Xuereb	M	EU	Malta	MIA	PAIB-SME	2024			X1
Zvaravanhu	F	A-ME	Zimbabwe	ICAZ	PAIB-LE	2020		X	
Total							5	9	8

SMALL AND MEDIUM PRACTICES (SMP) ADVISORY GROUP

**ADVISORY GROUP
SIZE:
16–22 members**

**VACANCIES FOR 2025:
4–10 members**

Included in the above are 4 current members who are eligible for re-appointment

Call for Nominations for 2025

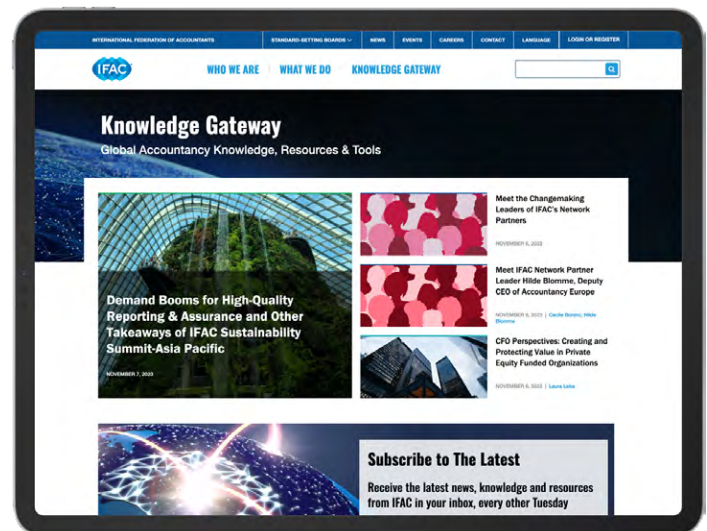
The Nominating Committee is looking for volunteers to fill member positions for an initial term of up to 3 years of service, commencing January 1, 2025. The SMPAG size allows some flexibility with the number of open positions. **If 4 current members are re-nominated and recommended for re-appointment, it would leave the maximum of 6 vacancies.**

Nominations of strong candidates from all regions of the world are welcome, and particularly from the **Latin America-Caribbean, Africa-Middle East (MENA in particular), and Europe regions**. Nominations of younger candidates are also encouraged to provide the perspectives of this important group, especially those with innovation and technology experience. The Nominating Committee will also aim to maintain the gender diversity.

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

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

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



Overview of the Position and Volunteer Responsibilities

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

- Providing constructive feedback and input to the independent standard-setting boards and IFAC's policy-making process on behalf of SMPs/SMEs.
- Advising on trends and opportunities facing SMPs and contributing to thought leadership for the [IFAC Knowledge Gateway](#).
- Advocating for the profession and the importance of SMPs and SMEs, including through outreach activities, i.e., representing IFAC at various national and regional events.
- Facilitating access to resources (e.g., practical guidance, tools etc.) of the nominating organization, focused on enhancing SMPs and the quality of their services.
- Act with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME REQUIREMENTS

The total time commitment is approximately 225–300 hours per year, excluding travel.

The SMP Advisory Group generally holds 2 in-person⁵ and 2 virtual meetings per year; each in-person meeting lasts 2 days. Members are also expected to participate in additional virtual task force meetings, which are scheduled on an as-needed basis. Between meetings, members are required to work closely with IFAC staff to advance initiatives, as well as to participate in outreach events.

Upcoming Vacancies

(provided for planning purposes and subject to change):

Although the SMPAG size of 16–22 members allows some flexibility with the number of open positions, candidates will be carefully selected based on their background and ability to make an impact on the SMPAG's work.

Vacancies for 2026:

- **Chair Vacancy** – The Nominating Committee will be conducting a search for the new SMPAG Chair. Candidates with strong leadership skills and knowledge of IFAC are encouraged to apply, both from the current SMPAG membership and new nominees.
- Number of vacancies would depend on the outcome of the nominations process for 2025.

Vacancies for 2027: The Nominating Committee will seek to fill a minimum of 4 vacancies, with a focus on maintaining gender diversity and ensuring representation across sectors, as well as diversity of backgrounds, experience, and expertise.



ABOUT THE SMP ADVISORY GROUP

The IFAC SMP Advisory Group works to raise the profile and build the capacity of SMPs to be future ready globally, representing their interests to standard setters and regulators, and developing tools and resources to promote their continued success. For more information, please visit the [SMP Advisory Group webpage](#) on the IFAC Website.

⁵ In-person meetings provide an option to participate virtually for those who are unable to travel.

SMPAG ROTATION SCHEDULE 2024							Term Ending (X) Eligible for re-appointment (X1)		
Chair	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025	2026
Foerster (Chair, 2017-2019, 2020-2022, 2023-2025)	F	LA	Brazil	IBRACON/CFC	P-SMP	2014		X	
MB Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025	2026
Andersson	F	EU	Sweden	NRF	Member Staff	2024			X1
Butturi	F	EU	Italy	CNDCEC	P-SMP	2024			X1
Cheek	F	NA	USA	AICPA	P-OIN	2021			X
Cuesto	F	LA	Colombia	INCPC	P-Big 4 (KPMG)	2019	X		
Eyitayo	F	A-ME	Nigeria	ICAN	P-SMP	2023		X1	
Fontaine	M	EU	France	CNCC/CSOEC	P-SMP	2023		X1	
Kinjo	M	AS	Japan	JICPA	P-OIN	2023		X1	
Latif	M	AS	Pakistan	ICAP	P-SMP	2022	X1		
Murray	F	AU	New Zealand	CAA NZ/CPA AU	PAIB-SME	2021			X
Nagy	M	NA	Canada	CPA CA	P-SMP	2019	X		
Ngwenya	F	A-ME	South Africa	SAIPA	Member Staff	2021			X
Oh	F	AS	Korea	KICPA	P-OIN	2022	X1		
Peal (Deputy Chair, 2024)	M	EU	UK	CCAB (ICAEW)	P-OIN	2019	X		
Polka	M	EU	Germany	IDW/WPK	P-SMP	2022	X1		
Sharma	M	AS	India	ICAI-Chartered	P-SMP	2022	X1		
Shing	M	AS	Hong Kong, S.A.R. China)	HKICPA	P-OIN	2024			X1
Stefan	F	EU	Romania	CFAR	P-SMP	2021			X
Zhao	F	AS	China	CICPA	Member Staff	2023		X1	
Total							7	5	7

INTERNATIONAL PANEL FOR ACCOUNTANCY EDUCATION (IPAE)

PANEL SIZE:

16–22 members

VACANCIES FOR 2025:

CHAIR

3–8* members

No current members who are eligible for re-appointment

*If the Chair is selected from the pool of current IPAE members, it would create 1 additional member vacancy.

Call for Nominations for 2025

The Nominating Committee is looking for volunteers to fill member positions for an initial term of up to 3 years of service, commencing January 1, 2025. The IPAE size allows some flexibility with the number of panel members. **There is a maximum of 8 vacancies.** In addition to IFAC Member Organizations, the Nominating Committee will also invite nominations from the Forum of Firms in a separate communication.

Nominations of strong candidates from all regions of the world are welcome, and particularly from the **Latin America-Caribbean, Asia, Europe and Africa-Middle East regions.**

The Nominating Committee is seeking nominations of PAO senior staff, practitioners, academia and other educators, government officials, regulators, employers, and representatives from other stakeholders. Candidates should have relevant expertise and experience to provide strategic advice, facilitate access to expertise and resources, and advocate for quality education of future-ready professional accountants.

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

- Strong knowledge of International Education Standards (IESs), as well as an understanding of the standard-setting process.
- Knowledge and experience in developing resources to assist the IPAE in advancing accountancy education globally.
- A strategic thinker with an understanding of the key challenges and opportunities in the area of accountancy education. This includes the impact of current and emerging trends that may have an impact on the competencies needed for future accountants.
- Have a robust network with key accountancy education stakeholders in their region.

Overview of the Position and Volunteer Responsibilities

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

- Providing input to the development of the IFAC strategy, ensuring fit-for-future advancement of accountancy education at the global level.
- Advising IFAC staff on the implementation of the IFAC strategy for advancing accountancy education at the global level; facilitating access to expertise and resources, and advising on matters such as the identification and priority of projects (e.g., revisions to current and new IES, IES implementation support and other non-authoritative guidance, professional accountancy organization (PAO) capacity building, thought leadership, etc.); the development of project proposals; the determination of appropriate resources and consultation processes for projects; and development of proposed and final publications.
- Endorsing the content of and consultation process followed in the development of a new/revised IES for recommendation to the IFAC Board.
- Promoting the adoption and implementation of IES and advancing the international debate on emerging issues relevant to accountancy education.
- Advocating for quality education of future-ready professional accountants.
- Acting with integrity and in the public interest. This includes acting in the interest of the global profession and not a specific region or PAO.

TIME REQUIREMENTS

The total time commitment is approximately 100–150 hours per year, excluding travel

The number and format (in-person, hybrid or virtual) of meetings are commensurate with the Panel fulfilling its responsibilities. The Panel meets approximately 5 times per year, including 1–2 hybrid meetings (i.e., in-person meetings with an option to participate virtually for those unable to travel).

Between meetings, members are required to work closely with IFAC staff to advance IPAE initiatives. Members are encouraged to participate in working groups or innovation teams which facilitate the work between meetings on IPAE strategic priority areas.

Additional time is required for outreach, promotion of adoption and implementation, and advocating for quality education.



Upcoming Vacancies

(provided for planning purposes and subject to change):

Although the IPAE size of 16–22 members allows some flexibility with the number of open positions, candidates will be carefully selected based on their background and ability to make an impact on the IPAE's work

Vacancies for 2026: The Nominating Committee will seek to fill approximately 4 open vacancies, with a focus on maintaining gender diversity and ensuring representation across sectors, as well as diversity of backgrounds, experience, and expertise. Geographic target is for **North America and Australasia** representation.

Vacancies for 2027: Number of vacancies would depend on the 2026 IPAE's membership size.



ABOUT THE IPAE

The International Panel on Accountancy Education is a key feature of IFAC's approach to advancing accountancy education at the global level. The Panel is instrumental in advising IFAC on how to best assist professional accountancy organizations in preparing future-ready accountants. For more information, please visit the [IPAE webpage](#) on the IFAC Website.

CHAIR OF THE INTERNATIONAL PANEL FOR ACCOUNTANCY EDUCATION (IPAE)

Chair Rotation

The current IPAE Chair, Ms. Anne-Marie Vitale, is retiring from the Chair role.

Introduction

The Nominating Committee is seeking nominations of highly qualified individuals with strong leadership skills and extensive background in accountancy education and related fields.

The IFAC Board will appoint the Chair for a term of up to 3 years commencing January 1, 2025. This is a voluntary position for which the annual time commitment is estimated to be 200–300 hours.

The Nominating Committee reviews the Chair's performance each year, based on evaluations by the IPAE members. The Chair reports at least annually to the IFAC Board on progress made in fulfilling the IPAE's responsibilities. The Chair works closely with the IPAE staff.

The Requirements for the IPAE Chair

The IPAE Chair's key responsibilities relating to leading the volunteer group, acting as a spokesperson/ representative, and being a liaison with key stakeholder groups are as follows:

Providing leadership in developing and implementing the IPAE's work program.

Effectively chairing an international group of volunteers, which requires managing differing viewpoints and working toward a consensus.

Acting as the key spokesperson in representing the IPAE externally.

Developing effective relationships both within IFAC and externally with key stakeholders, such as member organizations, accounting firms, regional accountancy organizations, academic community, governments, international agencies, etc.

Overseeing the efficient use of resources for achieving objectives.

Actively identifying emerging issues relating to accountancy education.

Reviewing the performance of IPAE members annually according to the Volunteer Performance Program.

Reporting periodically to the IFAC Board and Council on the IPAE's work.

General Qualifications for Chair Nominees

A nominee should have a strong background in accountancy education and hold senior level positions within the accounting profession or related field. It is important to have a strong support from candidate's nominating and/or employing organization in terms of time commitment and other professional resources.

Critical knowledge and skills include the following:

- Extensive knowledge of IFAC and its strategic objectives as they relate to the accountancy education.
- A commitment to the public interest.
- Strong leadership skills.
- Experience in chairing meetings and building consensus (especially among volunteers and international setting).
- Ability to build and strengthen relationships with key stakeholders.
- Strong public speaking and communications skills.
- Ability to work effectively among numerous cultures and professional specializations within the accounting profession.

Financial and Visa Requirements

Costs, including insurance coverage, for attendance at all IPAE meetings are borne by the nominating and/or employing organization, unless a candidate qualifies for the Travel Support Program. IFAC will reimburse travel expenses for approved representational activities necessary for fulfilling the role of the IPAE Chair (these do not include IPAE meetings).

The IPAE Chair is responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

IPAE ROTATION SCHEDULE 2024							Term Ending (X) Eligible for re-appointment (X1)		
Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2024	2025	2026
Vitale (Chair, 2019-2025)	F	NA	USA	PWC	Firm Staff	2020	X		
MB Members	Gender	Region	Jurisdiction	Nominating Organization	Professional Classification	Service	2025	2025	2026
Agarwal	M	AS	India	ICAI-Chartered	P-SMP	2024			X1
Badami	M	AS	Pakistan	ICAP	Academic	2024			X1
Chan	M	AS	Singapore	ISCA	Academic	2020	X		
Cornacchione	M	LA	Brazil	CFC	Academic	2024			X1
Devaney	F	EU	UK	ICAS	PAO Staff	2023			X1*
Ehrlich	M	EU	Germany	Deloitte	P-Big 4	2020	X		
Farias Martinez	F	LAC	Mexico	IMCP	Academic	2020	X		
Flis	F	NA	USA	EY	Firm Staff	2020		X	
Golding	F	LAC	Trinidad & Tobago	ICATT	P-SMP	2020	X		
Hann	M	A-O	Australia / New Zealand	CAANZ	PAO Staff	2020		X	
Hatfield	M	EU	UK	ACCA	PAO Staff	2020		X	
Kumarasiri	M	AS	Sri Lanka	Inst of Cert Man Acc of Sri Lanka	Academic	2020	X		
Lee	F	AS	Korea	KICPA	P-Big 4 (PwC)	2024			X1
Loutfi	M	A-ME	Lebanon	LACPA	Government	2024			X1
Okwuosa	M	AME	Nigeria	ICAN	Academic	2020	X		
Owens (Deputy Chair, 2024)	M	NA	UK	BDO Global	Firm Staff	2020	X		
Popa	F	EU	Romania	CECCAR	Academic	2020	X		
Saka	F	AS	Japan	JICPA	Academic	2024			X1
Small	M	A-ME	South Africa	SAIPA	PAO Staff	2024			X1
Taylor-Morris	F	NA	USA	AICPA	PAO Staff & Academic	2023		X1	
Wiecek	F	NA	Canada	CPA Canada	Academic	2020		X	
Total							7	7	8

*Devaney is eligible for a 2-year re-appointment due to service starting in 2023 to fill the casual vacancy.

ABOUT THE NOMINATING COMMITTEE

This document is issued by the Nominating Committee.

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

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