CALL FOR NOMINATIONS FOR 2025

GLOBAL SEARCH FOR VOLUNTEER MEMBERS TO SERVE ON THE IPSASB

NOVEMBER 2023
EXECUTIVE SUMMARY

The Nominating Committee is seeking highly qualified volunteers to fill 6 vacancies on the International Public Sector Accounting Standards Board (IPSASB) for an initial three-year term of service, commencing January 1, 2025.

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

The committee is seeking nominations from a wide range of relevant backgrounds, including candidates from: preparers of accrual-based financial statements and/or public sector sustainability reports, Ministries of Finance and Treasury departments, public sector external auditors, and users of general-purpose financial reports (including financial statements and/or sustainability reports), such as parliamentarians, budget offices, and credit-rating agencies. Based on the increasing implementation of IPSAS globally, candidates, who have direct experience with IPSAS implementation and/or their usage in practice are particularly encouraged.

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

Regional representation is very important to ensure diverse perspectives and input from a wide range of jurisdictions to the Board’s discussions. For 2025, the Nominating Committee encourages nominations of qualified candidates from all regions of the world, with a goal of maintaining representation from the Asia and Europe regions. Nominations from jurisdictions where English is not the main language are particularly encouraged.

The IPSASB values diversity, and the Nominating Committee encourages and welcomes qualified candidates that add to the Board’s overall diversity, including though professional background and skills, geographic locations, and gender.

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

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

The deadline for submitting applications is January 31, 2024. Please visit the Nominating Committee’s webpage to learn how to submit an application via the online database.

1 ‘About IPSASB’ includes the proposed wording from the Strategy and Work Program 2024–2028 Consultation. This consultation is open until February 15, 2025, when the IPSASB will review constituent feedback to inform the finalization of its revised objective.
CALL FOR NOMINATIONS

The Nominating Committee is seeking highly qualified volunteers to serve on the International Public Sector Accounting Standards Board (IPSASB) for an initial three-year term of service, commencing January 1, 2025.

There are 6 vacancies on the IPSASB for 2025. For 4 of these positions, current members are eligible for re-appointment for a second term of service and, if re-nominated, the Nominating Committee will consider these re-appointments in accordance with its due process.²

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

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

The Nominating Committee will aim to maintain diversity on the IPSASB in 2025. Nominations of qualified candidates that enhance diversity are encouraged.

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

² Members who perform well may be re-appointed for a second term of service based on consideration of the IPSASB’s particular needs, and whether any new candidates may be more suitable in the context of the strategic priorities, current work program, and diversity targets.
NOTE FROM IAN CARRUTHERS, THE IPSASB CHAIR

The IPSASB’s ability to develop high-quality international standards and promote IPSAS adoption and implementation relies on volunteers with diverse backgrounds and skills, and we are very grateful to have their input and commitment.

We particularly encourage individuals from jurisdictions that are actively transitioning to IPSAS, have recently implemented IPSAS, or where IPSAS usage is well-established, to apply to join the Board. With the continuing global shift from cash to accrual reporting in the public sector, and the parallel increase in IPSAS usage, it’s important that we gain insights from all stages of implementation.

Participation in the IPSASB’s work is a valuable experience for the volunteer. Volunteers have the opportunity to shape current developments and connect with colleagues from around the globe, benefits that extend to the organizations that nominate and employ the volunteer. All involved will be better able to keep up with the global trends in the public accounting space. I strongly encourage our key stakeholders to consider nominating candidates: Board participation has a lasting effect on volunteers, nominating organizations, and public sector financial reporting worldwide.

DESired QUALIFICATIONS AND EXPERIENCE

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

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

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

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

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

Knowledge of issues related to technical accounting, in particular those related to the public sector generally and/or specifically to IPSAS usage.

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

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

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

Public members clearly represent and are seen to represent: (i) the broader public interest, demonstrated through a broad base of diverse experience that informs their perspective; and (ii) a proven track record of public interest responsibilities, such as public policy development, public sector assurance, public financial management reforms, macro-economic analysis, or research related to either public sector accounting or public financial management reforms.

OVERVIEW OF THE POSITION AND VOLUNTEER RESPONSIBILITIES

Being appointed as an IPSASB member is a significant undertaking, requiring a substantial investment in time and resources, and it is important that candidates carefully consider their ability to take on this commitment in addition to their current responsibilities.

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

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

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

Members must act in the public interest.

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

For more details, please refer to the Public Member guidelines included in Appendix A.

TIME COMMITMENT

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

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

4 IPSASB in-person meetings per year (each meeting generally lasts 4 days). Meeting arrangements provide for virtual connections when necessary. Prospective members are, however, expected to make their best efforts to attend each meeting in person and to have the support of their organizations to do so.

Additional quarterly virtual meetings are scheduled between the main Board meetings on an as-needed basis (up to 3-hour sessions).

1–2 task force projects (4–5 virtual meetings per year, per project task force).

Members are also encouraged to undertake outreach to promote and raise awareness of IPSAS, the IPSASB’s current work program, and the benefits of accrual adoption to appropriate audiences in their region.
TERM LIMITS

A member is ordinarily appointed for an initial term of up to 3 years and is expected to complete this term.

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

FINANCIAL SUPPORT

Costs of attending IPSASB meetings, including travel, accommodation, and insurance coverage, are borne by the member’s nominating organization.

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

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

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

APPLICATION PROCESS

Applications, including re-nominations of current members for an additional term of service, can be submitted online by January 31, 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).

FURTHER QUESTIONS

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

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

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3 Each nominating organization has the right to appoint a technical advisor to aid a volunteer member in making contributions to the IPSASB’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.
ABOUT THE IPSASB

The International Public Sector Accounting Standards Board (IPSASB) works to strengthen public financial management and sustainable development globally through increasing adoption and implementation of accrual-based International Public Sector Accounting Standards (IPSAS) and International Public Sector Sustainability Reporting Standards. The IPSASB also raises awareness of IPSAS Standards and the benefits of their implementation.

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

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4 ‘About IPSASB’ includes the proposed wording from the Strategy and Work Program 2024–2028 Consultation. This consultation is open until February 15, 2025, when the IPSASB will review constituent feedback to inform the finalization of its revised objective.
CALL FOR NOMINATIONS FOR IPSASB FOR 2025

Upcoming vacancies provided for planning purposes and subject to change

VACANCIES FOR 2026

Chair vacancy: The IPSASB Chair is a full-time (or near full-time depending on candidate’s circumstances) remunerated leadership position. It is anticipated that an Independent IPSASB Chair Search Committee will conduct the search and selection for the next IPSASB Chair for the initial term of 2026-2028.

Volunteer members: 6 other vacancies, for which 3 current members will be eligible for re-appointment for a second term of service. Diversity is important, including professional background and expertise, gender, and geographic location. Therefore, in filling vacancies, the Nominating Committee will focus on maintaining a balanced representation. To replace members outgoing in 2025 and to maintain geographic diversity, nominations from the Latin America (both Spanish and Portuguese speaking countries), Africa Middle-East, and North America regions are expected to be needed and are, therefore, encouraged.

VACANCIES FOR 2027

5 vacancies, for which 2 current members are eligible for re-appointment for a second term of service. Diversity is important, including professional background and expertise, gender, and geographic location. Therefore, in filling vacancies, the Nominating Committee will focus on maintaining a balanced representation. To replace members outgoing in 2026 and to maintain geographic diversity, nominations from the Asia, Europe, and North America regions are expected to be needed and are, therefore, encouraged.
# IPSASB Rotation Schedule 2023

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<tr>
<th>Members</th>
<th>Gender</th>
<th>Region</th>
<th>Country</th>
<th>Nominating Organization</th>
<th>Professional Classification</th>
<th>Service</th>
<th>2024</th>
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<td>Saudi Arabia</td>
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<td>Switzerland</td>
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<td>P-Big 4 (PwC)</td>
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Every member of the International Public Sector Accounting Standard Board (IPSASB) is required to act in the public interest. Nevertheless, to further strengthen the Board’s independence and overall public interest focus, at least 3 positions are designated for public members.

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

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

Although public members do not necessarily need to be professional accountants, they should have knowledge and experience of the subject matters considered by the Board.
IFAC offers travel support to qualifying members. The objective of providing travel support is to encourage more nominations from the general public and underrepresented countries.

To qualify for the program, a candidate has to be self-nominated OR nominated by an organization from a country with low to middle-income economies⁵ AND total annual revenue not exceeding $2 million USD.

Travel support is for attending in-person full meetings of the board; it does not apply to meetings conducted by other means (video or teleconference, etc.), and any events or outreach activities.

The Travel Support Program will cover all expenses in accordance with the policy on a reimbursement basis. For individuals nominated by an organization (including IFAC Member Organizations), there is a contribution of $350 USD towards each submitted claim. There is no contribution/deduction for self-nominees.

Participants should adhere to the requirements of the Travel Support Policy, which include the conditions for reimbursement, such as the use of economy airfares and the prompt submission of expense claims with all receipts and vouchers. The Travel Support Policy will be distributed to the approved members on the annual basis.

⁵ Countries with low-income and lower/upper-middle income economies listed on the World Bank website.
The Nominating Committee is responsible for the selection process for IPSASB membership, including IPSASB Deputy Chair. The Public Interest Committee oversees the nominations process for IPSASB and provides its advice. The International Federation of Accountants® (IFAC®) Board approves the IPSASB composition. To learn more about the Nominating Committee, please visit the IFAC website.