

THIS IS AN EXTRACT FROM THE CALL FOR NOMINATIONS FOR IFAC GROUPS IN 2026

CALL FOR NOMINATIONS

FOR IFAC BOARD IN 2026

NOVEMBER 2024



International
Federation
of Accountants®

IFAC BOARD

BOARD SIZE:

President and
22 members

9 VACANCIES:

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

Call for Nominations

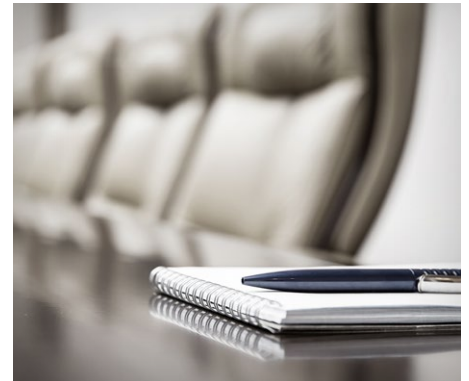
The Nominating Committee is seeking highly qualified candidates to fill 9 vacancies on the IFAC Board for an initial 3-year term of service, commencing after the IFAC Council meeting in November 2025. There are 3 current board members who are eligible for re-appointment for a second term of service. **If all current members are re-nominated and recommended for re-appointment, it will leave 6 open vacancies as follows:**

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

The Nominating Committee encourages nominations from all member organizations seeking board representation to facilitate a diverse pool of strong candidates. To maintain geographic diversity on the Board, the focus for filling the 2026 vacancies will be on identifying strong candidates from Latin America and Africa.

The Nominating Committee is also dedicated to maintaining gender diversity on the Board, and therefore, nominations of women are strongly encouraged.

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.



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 IFAC's Strategic Plan to the IFAC Council. 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](#).

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 current trends in the profession and IFAC’s strategic objectives, candidates with expertise in the following areas are strongly encouraged to apply:

- **Sustainability and Corporate Reporting:** Experience in sustainability reporting, including using ESG (Environmental, Societal, and Governance) metrics.
- **Digital and Technology Transformation:** Expertise in technology developments that are reshaping the accountancy profession.
- **Accountancy Education:** Knowledge in enhancing the profession’s attractiveness and retention, and in preparing a future-ready workforce.
- **Global Board and Organizational Experience:** Background in global organizations or corporate/non-profit boards, with a strong understanding of global impact and multi-cultural activities.
- **Regulatory and Standard-Setting Connections:** Experience with regulatory bodies and standard-setting processes.

Candidates from the public sector, including governments and preparers of public sector sustainability reports, are particularly encouraged. Nominations of SMP practitioners and academics currently involved with SMP/SME issues are also welcome.

Candidates should also be knowledgeable of the risks and opportunities impacting the global accountancy profession and familiar with IFAC and its activities in general. Strong English language communication skills are required.

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 to serve the interests of the global profession rather than representing their nominating organization or jurisdiction.

Act as IFAC ambassadors in their countries and regions and support IFAC’s work by speaking out and doing outreach, where appropriate.

Support management in the successful delivery of IFAC’s Member Value Proposition as stated in IFAC’s Strategic Plan 2025.

Act with integrity and in the public interest.

TIME COMMITMENT

The total expected time commitment (excluding travel) is approximately 190 hours per year, with 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 and 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.

IFAC BOARD ROTATION SCHEDULE 2025						Term Ending (X) Eligible for re-appointment (X1)		
Members	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Bouquot (President, 2025-2026)	EU	France	CNCC/CNOEC	P-SMP	2021		X	
Rulton (DP, 2025-2026)	AU	Australia	CAANZ/CPA AU	PAIB-LE	2021		X1	
Anton	NA	USA	AICPA	P-SMP	2022			X
Batstone	NA	Canada	CPA CA	NGO	2022			X
Byrne	NA	USA	AICPA	P-OIN	2023	X1		
Gupta	AS	India	ICAI-Chartered	P-SMP	2021		X	
Kan	AS	Japan	JICPA	P-Big 4 (Deloitte)	2021		X	
Mio	EU	Italy	CNDCEC	Academic	2021		X	
Phan	AU (AS)	Australia (Malaysia)	CPA AU	P Big-4 (PwC)	2025			X1
Sant'Anna	LA-C	Brazil	CFC/IBRACON	Retired P Big-4 (Deloitte)	2023	X1		
Wilkinson	EU	UK	CCAB (ICAEW)	P-SMP	2020	X		
Ahn	AS	Korea	KICPA	Retired Other	2020	X		
Curry	EU	Ireland	CAI	Government	2020	X		
Niehues	EU	Germany	IDW / WPK	P-Big 4 (Deloitte)	2025			X1
Stock	A-ME	South Africa	SAICA	Member Staff	2025			X1
Vaessen	EU	Netherlands	Royal NBA	P-Big 4 (KPMG)	2025			X1
Yan	AS	China	CICPA	P-OIN	2025			X1
Almeghames	A-ME	Saudi Arabia	SOCPA	Member Staff	2025			X1
Gardner	EU	UK	CIPFA	Retired PSA	2020	X		
Nyamute	A-ME	Kenya	ICPAK	Academic	2020	X		
Shaikh	AS	Pakistan	ICAP	PAIB-LE	2024		X1	
Utama	AS	Indonesia	IAI	Academic	2023	X1		
Zakari	A-ME	Nigeria	ICAN	P-SMP	2020	X		
Total						9	6	8