

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

CALL FOR NOMINATIONS

FOR SMALL AND MEDIUM PRACTICES
(SMP) ADVISORY GROUP IN 2026

NOVEMBER 2024



International
Federation
of Accountants®

SMALL AND MEDIUM PRACTICES (SMP) ADVISORY GROUP

ADVISORY GROUP SIZE:

21 members⁶

VACANCIES:

1 Chair

0–5 members

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

SMPAG CHAIR POSITION

Introduction

The current Chair's term will end on December 31, 2025. The Nominating Committee is seeking a high-profile individual with strong leadership skills and significant SMP experience to fill the role of the SMPAG Chair. This is a voluntary position, and the annual time commitment is estimated at 500 hours, excluding travel.

The SMPAG Chair is initially appointed for a 3-year term commencing on January 1, 2026, and could be re-appointed for a total service period of up to nine years.

The Nominating Committee reviews the chair's performance annually based on the feedback provided by the SMPAG members.

The Requirements for the SMP Advisory Group Chair

The Chair, in collaboration with the IFAC staff, will lead the group of geographically dispersed volunteers to provide support to the global SMP community in accordance with IFAC's Strategy and the SMPAG's Terms of Reference.

The SMPAG Chair's key responsibilities are as follows:

- Providing visionary and strategic leadership in developing and implementing the SMPAG's work program.
- Acting as a primary spokesperson and representing the SMPAG globally at different events and outreach activities.
- Effectively chairing multiple meetings, which requires managing differing viewpoints and working toward a consensus where appropriate.
- Developing effective relationships both within IFAC and externally with key stakeholders, such as member organizations, accounting firms, regional accountancy organizations, the academic community, national governments, international agencies, etc.
- Assisting the Nominating Committee and IFAC staff with the annual nomination process for SMPAG members.
- Assessing the performance of the SMPAG members annually and providing constructive feedback.
- Reporting periodically to the IFAC Board on the SMPAG's activities and outputs.



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](#).

⁶ The SMPAG membership is no less than 16 and no more than 22 members based on its Terms of Reference.

Desired Qualifications for Chair Nominees

The SMPAG Chair should have significant and senior experience leading multicultural groups and should be well-recognized within the global accountancy profession. Candidates should have the following experience and skills to be considered for the role:

- Strong leadership skills and strategic vision focused on preparing SMPs for the future.
- Highly effective presentation and communication skills.
- In-depth knowledge of the key challenges and opportunities facing SMPs, including the impact of technology, building advisory services, and talent attraction and retention.
- A global network with the ability to build relationships with key SMP/SME stakeholder groups.
- Leadership skills to facilitate SMPAG meetings, build consensus in the multi-national environment, and motivate other volunteers to achieve a high-performing advisory group.
- Experience in developing resources for SMPs.
- Technical knowledge of international standards and understanding of the standard-setting process.
- Effective interpersonal, organization, and multi-tasking skills to be able to work effectively with the international staff
- Strong English language skills are required as this is the language in which IFAC and SMPAG operate.

Financial and Visa Requirements

The chair's nominating organization is responsible for providing financial support for attending SMPAG meetings, including insurance and medical coverage, unless a candidate qualifies for the IFAC Travel Support Program. IFAC will cover travel expenses for approved outreach activities necessary for fulfilling the SMPAG Chair's role.

The SMPAG Chair is responsible for making visa arrangements for international travel. IFAC will only provide visa letters.

Conclusion

The Nominating Committee is looking for a visionary leader with significant SMP experience and knowledge of IFAC to fill the position of the SMPAG Chair. Current SMPAG members and other candidates could be nominated by IFAC Member organizations for the position.



Call for Nominations for SMPAG Membership

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, 2026. The SMPAG size allows some flexibility with the number of open positions.

Based on the current membership size, the Nominating Committee may fill up to 5 vacancies, including any potential re-appointments of current members.

Nominations of candidates with the required experience and skills, as outlined below, from all regions of the world are welcome, particularly from Latin America, Asia, East Europe, and Africa.

There is currently a majority female composition, and the Nominating Committee will aim to maintain gender diversity.

The Nominating Committee seeks nominations of SMP practitioners and academics currently involved with SMP/SME issues. Strong English language skills are required.

Candidates should possess the following attributes:

- Strong technical knowledge of international standards, in particular the IAASB's standards and the *International Code of Ethics for Professional Accountants (including International Independence Standards)* 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 and grow 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 and network 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, 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 COMMITMENT

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

The SMP Advisory Group generally holds 2 in-person⁷ 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 as-needed. Between meetings members should work closely with IFAC staff to advance initiatives, as well as to participate in outreach events.

⁷ In-person meetings provide an option to participate virtually for those who are unable to travel.

SMPAG ROTATION SCHEDULE 2025						Term Ending (X) Eligible for re-appointment (X1)		
Chair	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Foerster (Chair, 2017-2025)	LAC	Brazil	IBRACON/CFC	P-SMP	2014	X		
Members	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Anderson	EU	Sweden	NRF	Member Staff	2024		X1	
Ashioti	EU	Cyprus	ICPAC	Member Staff	2025			X1
Avalos	LAC	Mexico	IMCP	P-OIN (Baker Tilley)	2025			X1
Butturi	EU	Italy	CNDCEC	P-SMP	2024		X1	
Chugh	AS	India	ICAI-Chartered	P-SMP	2025			X1
Eyitayo	A-ME	Nigeria	ICAN	P-SMP	2023	X1		
Fontaine	EU	France	CNCC/CSOEC	P-SMP	2023	X1		
Hardinge	EU	UK	ICAEW	P-SMP	2025			X1
Khaled	A-ME (EU)	Egypt (UK)	ACCA	P-OIN (BDO)	2025			X1
Khalilieh	NA	Canada	CPA CA	P-OIN (RSM Int)	2025			X1
Kinjo	AS	Japan	JICPA	P-OIN (RSM Int)	2023	X1		
Latif	AS	Pakistan	ICAP	P-SMP	2022			X
Mokua	A-ME	Kenya	ICPAK	P-SMP	2025			X1
Murray	AU	New Zealand	CAA NZ/CPA AU	PAIB-SME	2021		X	
Polka	EU	Germany	IDW/WPK	P-SMP	2022			X
Shing	AS	Hong Kong, S.A.R. China)	HKICPA	P-OIN (Mazars)	2024		X1	
Stefan	EU	Romania	CFAR	P-SMP	2021		X	
Supkis Cheek (DC, 2025)	NA	USA	AICPA	Consultant	2021		X	
Yoon	AS	Korea	KICPA	P-OIN (Grant Thornton)	2025			X1
Zhao	AS	China	CICPA	Member Staff	2023	X1		
Total						5	6	10