

# CALL FOR NOMINATIONS

FOR IFAC GROUPS IN 2026

NOVEMBER 2024



International  
Federation  
of Accountants®

# TABLE OF CONTENTS



Introduction	3
IFAC Board	6
Nominating Committee (NC)	9
International Panel for Accountancy Education (IPAE) <i>IPAE Chair Position</i>	11
Professional Accountants in Business (PAIB) Advisory Group <i>PAIB Chair Position</i>	14
Small and Medium Practices (SMP) Advisory Group <i>SMP Chair Position</i>	18
Professional Accountancy Organization (PAO) Development & Advisory Group	22

# INTRODUCTION

## Purpose of the Call

Volunteers are critical to IFAC’s ability to serve as the global voice of the accountancy profession. We depend on the efforts of dedicated professionals for their time and commitment to the accountancy profession and the public interest. This *Call for Nominations for the IFAC Groups* is issued to IFAC member organizations and other stakeholders to seek their nominations for positions available in the following IFAC Groups:

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



The Nominating Committee encourages all stakeholders to identify and nominate leaders prepared to take the global stage, represent the public interest, work together to advance the global accountancy profession, and serve as champions of integrity and professional quality.

## Application Process

Applications, including re-nominations of current members for an additional term of service, should be submitted online by **January 31, 2025**. 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 consistent with our obligations and stakeholders’ rights under the law (for more information, please see [Privacy Policy](#)).

## Interview Process

For the Advisory Group Chair positions, IFAC Board, and the Nominating Committee membership, the Nominating Committee anticipates conducting interviews during May 19–21, 2025 (Singapore) and June 9-11, 2025 (Location TBD). **The Nominating Committee prefers to conduct interviews in person; however, if a candidate prefers to participate virtually, it will not impact the Nominating Committee’s decision-making process.**

The Advisory Group Chairs and designated IFAC staff will interview for IFAC Group membership (i.e., IPAE, PAODAG, PAIBAG, and SMPAG) virtually during April and May of 2025.





## Selection Criteria

The Nominating Committee reviews candidates' applications with the objective of identifying the most suitable candidates for the available positions. The Nominating Committee considers the relevance of candidates' professional backgrounds, experience and technical skills, past and present contributions to the accountancy profession at regional and global levels, and the ability to have an impact on the work of a particular IFAC Group. The Nominating Committee also considers gender and regional diversity, however, the overriding objective is to select the most suitable candidate. It is essential that candidates have strong English language skills as this is the operating language of IFAC and its Groups.

The Nominating Committee encourages nominations 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 advancing its strategy, initiatives, and work programs. However, for some positions (e.g., IFAC Board or Nominating Committee), prior service could be considered an asset.

## Volunteer Performance

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

## Considerations for Re-Appointment

Members who perform well may be re-appointed for a second term of service. Re-appointments are based on the group's needs and its shifting strategic priorities. In the case of the IFAC Board, the Nominating Committee interviews current members running for the second term of service. Interviews for re-appointments of members serving on other groups will be conducted as needed.

## Outcome of the Nominating Process

The Nominating Committee submits its 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. Appointments for these and Chair positions are contingent on the successful outcome of the IFAC due diligence process.

The Nominating Committee endorses recommendations for IFAC Advisory Group membership (i.e., PAODAG, PAIBAG, and SMPAG) based on the proposal from the relevant Advisory Group Chair and key senior staff.

The nominating organizations and individuals will be notified of the outcome in early September, after the IFAC Board meeting.



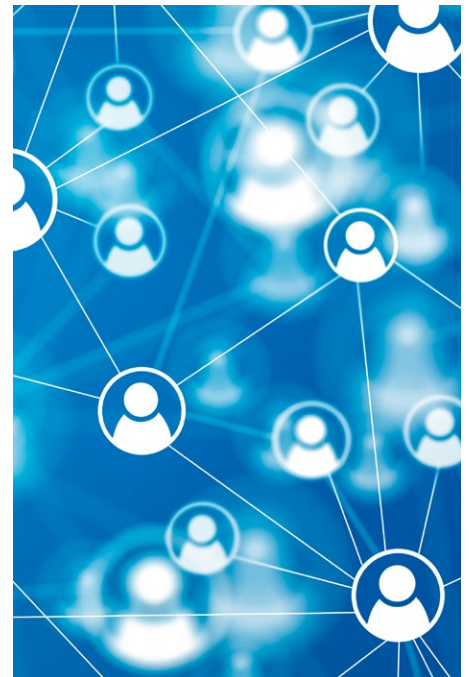
## Financial Support

Nominating organizations bear the costs of their nominees' participation, including travel to meetings and relevant events, travel insurance coverage, etc.

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

Financial support is available to qualifying nominating organizations from countries with low- to upper-middle-income economies<sup>1</sup> under the Travel Support Program. Please refer to the [Volunteer Manual](#) to learn more about the eligibility for the program.

There is no financial support for Technical Advisors.<sup>2</sup> If desired, another organization that is willing to support and contribute to the IFAC Group's work could provide a Technical Advisor when available.



## FURTHER QUESTIONS

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

If you have any questions about volunteer opportunities on the IFAC Groups or the application process, please contact IFAC team at [nominations@ifac.org](mailto:nominations@ifac.org).

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

<sup>2</sup> 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

## 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		
<b>Total</b>						<b>9</b>	<b>6</b>	<b>8</b>



# NOMINATING COMMITTEE

## COMMITTEE SIZE:

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

## VACANCIES:

### 4 members (Targeted Regions: Latin America and North America)

Included in the above are two current members representing Europe and Africa-Middle East who are eligible for re-appointment

## Call for Nominations

The Nominating Committee is seeking volunteer members to fill 4 vacancies on the Nominating Committee for a two-year term of service commencing January 1, 2026. For 2 of these vacancies, 2 current members representing the Europe and Africa-Middle East are eligible for re-appointment for the second term of service. **If the two current members are re-nominated and recommended for re-appointment, it would leave 2 open vacancies for representatives from the targeted Latin America and North America regions.** The Nominating Committee will also aim to maintain the gender balance, so nominations of men are encouraged.

The Nominating Committee is particularly interested in candidates who have previously served on a Nominating Committee or a similar committee in their region or have previous involvement with human resource functions, specifically experience in assessing candidates' skills and qualifications. Ideally, candidates should have significant professional experience, holding senior-level and leadership positions. Candidates should also have a wide professional network and connectivity in their region, plus international experience. Nominees should have knowledge of the risks and opportunities affecting the global accountancy profession and general knowledge of IFAC and its activities. Strong English language communication skills are required.



## ABOUT THE NOMINATING COMMITTEE

*The IFAC Nominating Committee is responsible for selecting volunteer members for the International Public Sector Accounting Standards Board (IPSASB), IFAC Board, and other Groups. 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 [Committee homepage](#).*

## Overview of the Position and Volunteer Responsibilities

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

Prepare, attend, and actively participate in Nominating Committee meetings.

Impartially review candidate applications (about 80–100 applications annually) and select short-listed candidates based on the position requirements.

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

Advise IFAC staff supporting the work of the Nominating Committee on the nominations process best practices.

Engage with member organizations and relevant stakeholders to assist with outreach for attracting high-quality candidates in their respective regions and globally.

Promote volunteer service on IFAC and the Nominating Committee's work at different events and via social media.

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, generally, 1-2 meetings are two-day in-person meetings, and 2-3 are virtual or hybrid meetings. Virtual meetings are generally 3 hours in duration held over 1 or 2 days.

Members also spend time preparing for meetings, including reviewing approximately 80–100 applications. 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).

NC ROTATION SCHEDULE 2025							Term Ending (X) Eligible for re-appointment (X1)	
Ex-Officio Members	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	
Bouquot (President, 2025-2026)	Global	France	CNCC/CNOEC	P-SMP (Former P-Big 4 (EY))	2023		X	
Rulton (DP, 2025-2026)	AU	AU	CAANZ/CPA AU	PAIB-LE	2025		X1	
Members	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	
Gardner	EU	UK	CIPFA	Retired PSA	2024	X1		
Kelsall	AU	Australia	CAA NZ / CPA AU	Retired-Other	2022	X		
Mssusa	A-ME	Tanzania	NBAA	P-Big 4 (EY)	2024	X1		
Padmore	LAC	Barbados	ICAB	Member Staff	2025		X1	
Rahman	AS	Pakistan	ICAP	Consultant	2023		X	
Thomas	NA	Canada	CPA CA	Retired-PAIB-LE	2022	X		
<b>Total</b>						<b>4</b>	<b>4</b>	

# INTERNATIONAL PANEL FOR ACCOUNTANCY EDUCATION (IPAE)

## PANEL SIZE:

20 members<sup>3</sup>

## VACANCIES:

1 Chair

1–6 members

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

## IPAE CHAIR POSITION

### Introduction

The current Chair's term will end on December 31, 2025. The Nominating Committee is seeking nominations of highly qualified individuals with strong leadership skills and extensive background in accountancy education and related fields to fill the role of the IPAE Chair. This is a voluntary position for which the annual time commitment is estimated to be 200–300 hours, excluding travel.

The IPAE 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 Chair updates the IFAC Board on the achievement of IFAC objectives as they relate to the IPAE work program. The Nominating Committee reviews the Chair's performance annually based on feedback provided by the IPAE members and the achievement of the IPAE Work Plan.

### The Requirements for the IPAE Chair

The Chair works collaboratively with the IPAE staff and leads the multi-cultural volunteer group to advance global accountancy education in line with IFAC's strategic objectives.

The IPAE Chair's responsibilities:

- Develop the IPAE's strategy and oversee the execution of the IPAE's work program.
- Lead IPAE meetings that actively engage members, support differing views, and ensure all viewpoints are considered.
- Effectively manage differing viewpoints and work towards a consensus.
- Develop thought leadership and contribute to IFAC as the voice of the global profession.
- Act as the key spokesperson in representing the IPAE externally.
- Oversee the efficient use of volunteer resources for achieving objectives.
- Identify emerging issues related to accountancy education.
- Assist the Nominating Committee with the annual nomination process for IPAE members.
- Review the performance of IPAE members annually according to the Volunteer Performance Program.
- Report to the IFAC Board and Council on the IPAE's work.



### ABOUT THE IPAE

*The International Panel on Accountancy Education (the Panel) 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.*

<sup>3</sup> The IPAE membership is no less than 16 and no more than 22 members based on its Terms of Reference.

## Desired 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. Strong support from the candidate's nominating and/or employing organization in terms of time commitment and other professional resources is important.

Key attributes include:

- Extensive experience and leadership positions in the accountancy profession.
- Strategic thinker and ability to align the IPAE strategy with IFAC's strategy.
- A commitment to the public interest.
- Strong leadership skills.
- Ability to effectively build a team with a globally diverse group of professionals.
- Experience in standard-setting and a commitment to follow due process that will maintain the integrity, authority, and legitimacy of the International Education Standards (IESs).
- Strong global network and ability to build and strengthen relationships with key stakeholders.
- Strong public speaking and communications skills.
- Strong written and oral English language skills.

## Financial and Visa Requirements

The Chair's nominating or employing organization is responsible for providing financial support for attending IPAE 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 IPAE Chair's role.

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

## Conclusion

The Nominating Committee seeks a visionary leader with extensive experience in Accounting Education and the wider profession to fill the IPAE Chair position. Current Panel members and other interested candidates can apply.



## Call for Nominations for IPAE 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 IPAE size allows some flexibility with the number of panel members.

**Based on the current membership size, the Nominating Committee is required to fill at least 1 vacancy to comply with its Terms of Reference and may fill up to 6 additional vacancies, including any potential re-appointments of current members.**

In addition to IFAC Member Organizations, for a limited number of seats, the Nominating Committee also invites nominations from other stakeholders, including the Forum of Firms, national governments, and other organizations. Nominations from other stakeholders would be carefully considered to ensure they would bring a valuable stakeholder perspective or unique background and skills that would be valuable to progress the IPAE's work.

Nominations of strong candidates from all regions of the world are welcome, particularly from Australasia-Oceania, Europe, and North America.

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

The Nominating Committee is seeking nominations from different stakeholders and diverse backgrounds, including PAO senior staff, practitioners, academia and other educators, accountant technicians, government officials, and regulators. Strong English language communication skills are required.

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 possess the following attributes:

- Strategic thinking with an understanding of the key challenges and opportunities in accountancy education, including the impact of current and emerging trends that may have an impact on the competencies needed for accountants throughout their careers.
- Leadership experience in accountancy education.
- Experience developing thought leadership and educational resources to help advance accountancy education globally.
- Strong knowledge of International Education Standards (IESs), as well as an understanding of the standard-setting process.

## Overview of the Position and Volunteer Responsibilities

Members are expected to:

Attend and actively engage in IPAE meetings.

Engage with IPAE innovation teams on emerging topics in accountancy education.

Advise IPAE staff on the global implementation of IFAC strategy for advancing accountancy education.

Contribute to thought leadership, articles, and IES implementation support.

Advise on the identification and priority of standards development projects (i.e., the evaluation of revisions to current IES or the issuance of new IES).

Adhere to a due process in the standards development process.

Promote the adoption and implementation of IES and advance the international debate on emerging issues relevant to accountancy education.

Actively engage with stakeholders in their region on IPAE priorities.

Act with integrity and in the public interest from a global perspective.

### TIME COMMITMENT

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

The number and format (in-person, hybrid, or virtual) of meetings will coincide with the Panel fulfilling its responsibilities. The Panel meets approximately five times per year, including one to two hybrid meetings (i.e., in-person meetings with an option to participate virtually for those unable to travel).

Between meetings, members work closely with IPAE staff to advance IPAE initiatives. Members are encouraged to participate in working groups or innovation teams that 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.

# PROFESSIONAL ACCOUNTANTS IN BUSINESS (PAIB) ADVISORY GROUP

## ADVISORY GROUP SIZE:

21 members<sup>4</sup>

## VACANCIES:

1 Chair

3–8 members

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

## PAIBAG CHAIR POSITION

### Introduction

The Nominating Committee is seeking nominations of qualified individuals with strong leadership skills and extensive experience in the public and/or private sectors for the Chair position. This is a voluntary position, and the annual time commitment is estimated to be 250-300 hours, excluding travel.

The PAIBAG 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 Requirements for the PAIB Advisory Group Chair

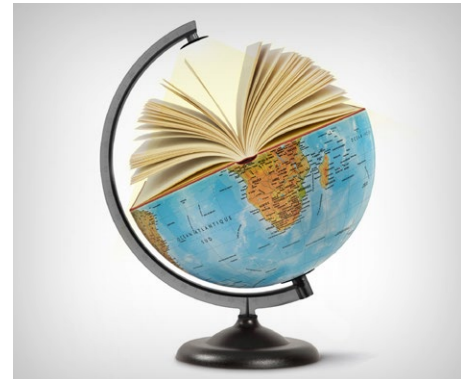
The Chair works collaboratively with the IFAC staff and leads the international volunteer group in supporting and championing the PAIB community in the private and public sectors globally to advance IFAC's strategic objectives and member value proposition.

The PAIBAG Chair's key responsibility is to provide leadership to the volunteer group to optimize its role as a global platform for connecting, shared learning, and engagement on PAIB-related issues to strengthen and grow the profession.

Responsibilities include:

- Providing leadership in developing and implementing the PAIBAG's contribution to IFAC's global voice, advocacy and thought leadership, and engagement with corporate and public sector organizations.
- Actively identifying and evaluating the impact of emerging issues and trends on the accountancy profession, including sustainability and digital transformations, to provide direction to the work of the PAIBAG in support of IFAC's priorities.
- Effectively chairing an international group with global membership, driving differing viewpoints toward a consensus and decision-making.

MORE ▼



## ABOUT THE PAIB ADVISORY GROUP

The IFAC PAIB Advisory Group provides an interactive and dynamic global platform for shared learning on the trends affecting businesses and public sector organizations and their professional accountants. The Group provides insights on how to respond to the opportunities and challenges facing the profession, including how PAIBs enable sustainability and digital transformations and navigate strategic risks organizations face around the world. For more information, please visit the [PAIB Advisory Group webpage](#) on the IFAC Website.

<sup>4</sup> The PAIBAG membership is no less than 16 and no more than 22 members based on its Terms of Reference.

- Acting as a primary spokesperson and representing the PAIBAG globally at events and outreach activities both virtually and in person.
- Developing effective relationships both within IFAC and externally with key stakeholders, such as member organizations, the corporate community, accounting firms, regional accountancy organizations, governments, international agencies, etc.
- Assisting the Nominating Committee with the annual nomination process for PAIBAG members.
- Reviewing the performance of PAIBAG members annually according to the Volunteer Performance Program guidelines.

The chair updates the IFAC Board on the achievement of IFAC's objectives related to the work of the PAIBAG. The Nominating Committee reviews the Chair's performance annually, based on feedback provided by the PAIBAG members and the achievement of the PAIBAG's objectives.

### Desired Qualifications for Chair Nominees

A nominee should have a strong background in PAIB roles in the private and/or public sectors and hold senior-level position(s). Strong support from the candidate's nominating and/or employing organization in terms of time commitment and other professional resources is important.

Key knowledge and skills include the following:

- Leadership skills and experience leading and chairing multi-cultural groups.
- Proven track record on PAIB matters, including finance and accounting transformation to deliver organizational success.
- Extensive knowledge of IFAC and its strategic objectives as they relate to PAIBs.
- Understanding of the demands of organizations and the wider business environment and recognizing the importance of accountancy professionalism to organizations' success and wider sustainable economic development.
- Access to a global network and the ability to build and strengthen relationships with key stakeholders.
- Excellent public speaking and communications skills.
- Ability to work effectively with numerous cultures and professional specializations within the accountancy profession.
- Strong English language communication skills are required as this is the language in which IFAC and PAIBAG operate.

### Financial and Visa Requirements

The Chair's nominating or employing organization is responsible for providing financial support for attending PAIBAG 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 Chair's role.

The PAIBAG Chair is responsible for making their own visa arrangements for international travel (IFAC will provide visa letters).

### Conclusion

This role offers a unique opportunity to lead a global community of professionals committed to advancing the accountancy profession. We encourage all interested candidates to apply and be part of this transformative journey.



## Call for Nominations for PAIBAG 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 PAIBAG size allows some flexibility with the number of open positions.

**Based on the current membership size, the Nominating Committee is required to fill at least 3 vacancies to comply with its Terms of Reference and can fill up to 8 additional vacancies, including any potential re-appointments of current members.**

In addition to IFAC Member Organizations, for a limited number of seats, the Nominating Committee also invites nominations from other stakeholders, including national governments and other organizations in the public and private sectors. Nominations from other stakeholders would be carefully considered to ensure they would bring a valuable stakeholder perspective or unique background and skills that would be valuable to enhance PAIBAG outputs.

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

The Nominating Committee is committed to maintaining gender diversity on the PAIBAG, and therefore, nominations of female candidates are strongly encouraged.

The Nominating Committee is seeking experienced professional accountants working in the private or public sectors (including government officials), in large organizations or small- and medium-sized entities (SMEs). Candidates should be in accounting and finance or other business roles, serving in leadership positions such as CFOs and controllers, heads of internal audit, board directors, and audit committee chairs, as well as finance business partners. Strong English language communication skills are required.

Ideally, candidates bring an understanding of the demands and needs of organizations, understand the wider business environment, and recognize the importance of accountancy professionalism to the success of organizations. They should also be able to serve as an advocate for the role of PAIBs. Candidates should possess the following attributes:

- Ability to enhance the contribution of PAIBs as business and finance leaders.
- Knowledge of corporate governance, risk management, and internal control.

- Capability to advance the role of PAIBs in sustainability/ESG and value creation.
- Ability to enhance corporate reporting (including integrated and sustainability reporting).
- Knowledge of digital transformation and artificial intelligence.
- Experience with talent management, upskilling teams, and attracting and retaining talent to meet the market demand.
- Knowledge of strategies and business models to deliver business resilience.

## Overview of the Position and Volunteer Responsibilities

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

Contributing to IFAC's advocacy, thought leadership, engagement, and influence.

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 participating in outreach and engagement activities, e.g., presenting and representing IFAC and the PAIB Advisory Group at regional and local 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 COMMITMENT

**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 person<sup>5</sup> 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-related or project-focused groups. Engagement between full meetings is mostly by e-mail and virtual platforms.

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



PAIBAG ROTATION SCHEDULE 2025						Term Ending (X) Eligible for re-appointment (X1)		
Chair	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Rughani (Chair, 2020-2025)	EU (A-ME)	UK (Tanzania)	ACCA	PAIB-LE	2015	X1		
Members	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Bosch	EU	Netherlands	Royal NBA	PAIB-LE	2023	X1		
Chen	AS	China	CICPA	PAIB-LE	2025			X1
Demir	EU	Türkiye	TURMOB	PAIB-LE	2025			X1
Ditchburn (Deputy Chair, 2024-2025)	AU (A-ME)	Australia (UAE)	CAA NZ / CPA AU	Consultant	2022			X
Driver	EU	UK	CIPFA	Consultant	2023	X1		
Estupinan	LAC	Colombia	INCPC	PAIB-LE	2025			X1
Freudenreich	EU	France	CNCC/CSOEC	PAIB-LE	2021		X	
Gani	AS	Indonesia	IAI	Academic	2023	X1		
Herrod	NA	Canada	CPA Canada	Consultant	2021		X	
Kelley	NA	USA	AICPA	Consultant	2024		X1	
Muinde	A-ME	Kenya	ICPAK	Government	2020	X		
Ossiya	A-ME	Uganda	ICPAU	PAIB-LE	2024		X1	
Segal	A-ME	South Africa	SAICA	Member Staff	2022			X
Siddiqui	AS	Pakistan	ICAP	PAIB-LE	2023	X1		
Talati	AS	India	ICAI-Chartered	P-SMP	2024		X1	
Thatte	AS	India	ICAI-Cost	P-SMP	2025			X1
Tse	AS	Hong Kong, S.A.R. China)	HKICPA	Retired PAIB-LE	2021		X	
Waki	AS	Japan	JICPA	PAIB-SME	2020	X		
Xuereb	EU	Malta	MIA	PAIB-SME	2024		X1	
Zvaravanhu	A-ME	Zimbabwe	ICAZ	PAIB-LE	2020	X		
<b>Total</b>						<b>8</b>	<b>7</b>	<b>6</b>

# SMALL AND MEDIUM PRACTICES (SMP) ADVISORY GROUP

## ADVISORY GROUP SIZE:

21 members<sup>6</sup>

## 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](#).*

<sup>6</sup> 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-person<sup>7</sup> 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.

<sup>7</sup> 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		
<b>Total</b>						<b>5</b>	<b>6</b>	<b>10</b>

# PROFESSIONAL ACCOUNTANCY ORGANIZATION DEVELOPMENT AND ADVISORY GROUP (PAODAG)

## ADVISORY GROUP SIZE:

19 members<sup>8</sup>

## VACANCIES:

0–6 members

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

## Call for Nominations

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 PAODAG size allows some flexibility with the number of open positions.

**Based on the current membership size, the Nominating Committee may fill up to 6 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, and Africa-Middle East (MENA). There is currently a majority female composition, and the Nominating Committee will aim to maintain gender diversity.

The Nominating Committee is seeking nominations from a diverse pool of experts with extensive experience in the accountancy profession, including accounting technicians. These individuals can come from both developed and emerging economies and represent various sectors of the profession. Candidates must be nominated and supported by IFAC member organizations.

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 guidance and facilitating the ability to build the capacity of the accountancy profession and/or PAOs where it is less established.
- Experience in providing, and willingness to provide, direct technical assistance and implementation support to developing PAOs, the Statement of Member Obligations (SMOs), and IFAC membership criteria.
- Experience in advocating for PAO interests and partnering with key stakeholders, including national governments.
- 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.
- Strong English language skills are required. Knowledge of other languages would be a plus.



## ABOUT THE PAODAG

*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.*

<sup>8</sup> The PAODAG membership is no less than 16 and no more than 22 members based on its Terms of Reference.

## 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).



PAO DEVELOPMENT ADVISORY GROUP ROTATION SCHEDULE 2025						Term Ending (X) Eligible for re-appointment (X1)		
Chair	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Misita (Chair, 2021-2026)	EU	Bosnia and Herzegovina	UAAFVFBH	Consultant	2018		X1	
Members	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Abou El Mikias	A-ME	Morocco	OECRM	P-SMP	2024		X1	
Alamanos	EU	UK (Greece)	ACCA	P-OIN (Crowe)	2024		X1	
Bunjaku	EU	Kosovo	SCAAK	NGO	2024		X1	
Caballero	LAC	Trinidad and Tobago	ICATT	Member Staff	2024		X1	
Ebanks	LAC	Cayman Islands	CIIPA	Member Staff	2020	X		
Fall	A-ME	Senegal	ONECCA	P-SMP	2024		X1	
Hamid	EU	UK	CIPFA	Member Staff	2021		X	
Holroyd-Smith	EU	UK	ICAEW	Member Staff	2025			X1
Jaiyeola	A-ME	Nigeria	ICAN	P-SMP	2020	X		
Karake	A-ME	Rwanda	ICPAR	Int Agency	2023	X1		
Maloney	AU	Australia	IPA	Member Staff	2025			X1
Martin (Deputy Chair, 2022-2025)	NA	USA	AICPA	Consultant	2021		X	
Molatedi	A-ME	Botswana	BICA	Member Staff	2025			X1
Rehman	AS	Pakistan	ICAP	P-Big 4 (PwC)	2024		X1	
Salcedo	LAC	Colombia	INCPC	Retired P-Big 4	2025			X1
Santos	AS	Philippines	PICPA	P-SMP	2022			X
Wammes	EU	Netherlands	Royal NBA	Member Staff	2024		X1	
Wang	AS	China	CICPA	Member Staff	2025			X1
<b>Total</b>						<b>3</b>	<b>10</b>	<b>6</b>



# ABOUT 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 other IFAC Groups. The Nominating Committee leads the process and endorses the composition of IFAC Advisory Groups. It is guided in its work by the principle of selecting the most suitable candidate for the position. The Nominating Committee also seeks gender, regional, and professional background diversity, as well as representation from jurisdictions with different levels of economic development. To learn more about the Nominating Committee, please visit the [IFAC website](#).