

IPSASB

International Public
Sector Accounting
Standards Board®



GLOBAL CALL FOR VOLUNTEER MEMBERS

TO JOIN THE IPSASB IN 2026



NOVEMBER 2024

EXECUTIVE SUMMARY

The Nominating Committee is seeking highly qualified volunteers to fill 6 vacancies on the [International Public Sector Accounting Standards Board \(IPSASB\)](#) for a three-year term of service commencing January 1, 2027.

Candidates will ideally have a public sector background and/or experience in a standard setting so that they can contribute value to the Board's work. 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 to apply.

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 2026, the Nominating Committee encourages nominations of qualified candidates from all regions of the world, with a goal of maintaining representation from the Latin America and Africa regions. **Nominations from the Latin America region (both Spanish and Portuguese-speaking countries) are particularly encouraged.**

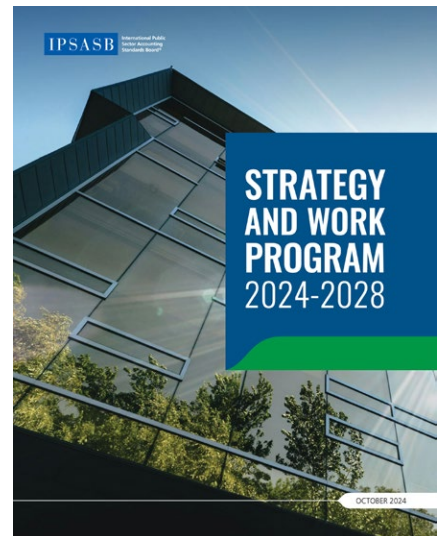
The IPSASB values diversity, and the Nominating Committee encourages and welcomes qualified candidates who add to the Board's overall diversity, including through professional background and skills, globally spread jurisdictions, and gender. **Nominations of female candidates are particularly welcome.**

All stakeholders, including national, state, and local governments, national standard setters, International Federation of Accountants (IFAC) member organizations, the Forum of Firms and their members from public accounting firms, other organizations, and members of the general public, 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, 2025**. Please visit the [Nominating Committee's webpage](#) to learn how to submit an application via the online database.



About 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 International Public Sector Accounting Standards® (IPSAS®) and International Public Sector Sustainability Reporting Standards (IPSASB SRS™).

The Board receives support from the Asian Development Bank, the Chartered Professional Accountants of Canada, the New Zealand External Reporting Board, the government of Canada, and The World Bank. The structures and processes that support the operations of the IPSASB are facilitated by the International Federation of Accountants (IFAC). To learn more about the IPSASB, please visit [IPSASB.org](#).

CALL FOR NOMINATIONS



The Nominating Committee is seeking highly qualified volunteers to serve on the [International Public Sector Accounting Standards Board \(IPSASB\)](#) for a three-year term of service commencing January 1, 2026.

There are 6 vacancies on the IPSASB for 2026. For 3 of these positions, current members are eligible for re-appointment for a second term of service. If re-nominated, the Nominating Committee will consider these re-appointments in accordance with its due process, which includes review of the Volunteer Performance Program outcomes and successful completion of the interview process.¹

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

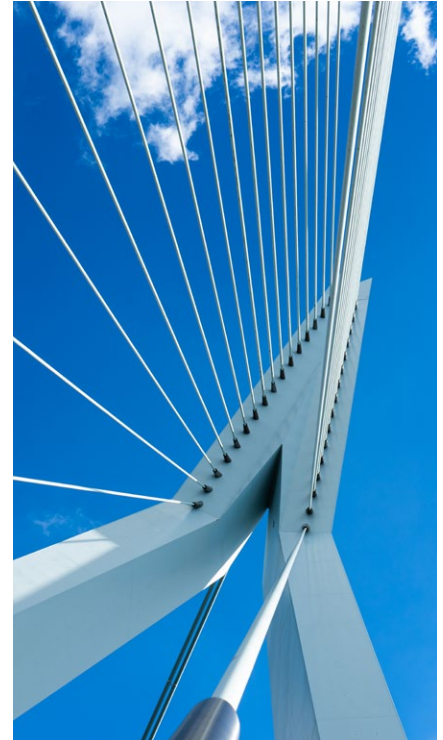
The committee is looking for nominations from a wide range of relevant backgrounds, including candidates from:

Preparers of accrual-based financial statements and/or public sector sustainability reports, including those reporting directly or indirectly in accordance with IPSAS. Preparers may come from Ministries of Finance, Accountants General Departments, or other institutions.

Users of general-purpose financial reports (including users of financial statements and/or public sector sustainability reports), such as parliamentarians, budget offices, and credit-rating agencies.

Public sector external auditors.

With the increasing implementation of IPSAS, candidates from jurisdictions that are transitioning to or have already implemented IPSAS are particularly encouraged.



All stakeholders, including national, state, and local governments, national standard setters, IFAC member organizations, the Forum of Firms and their members from public accounting firms, other organizations, and members of the general public, are encouraged to nominate candidates.

The Nominating Committee will aim to maintain diversity on the IPSASB in 2026. Nominations of qualified candidates that enhance diversity are encouraged, including:

Nominations of female candidates; and

Nominations from Latin America (both Portuguese and Spanish-speaking countries) and Africa regions; and

Nominations from jurisdictions where English is not the native language.

¹ Members who perform well may be re-appointed for a second term of service following an interview, and 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.

DESIRED QUALIFICATIONS AND EXPERIENCE

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

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

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

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

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

As the IPSASB operates in English, excellent written and oral English communication 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. For more details, please refer to the Public Member guidelines included in [Appendix A](#).

NOTE FROM IAN CARRUTHERS, THE IPSASB CHAIR



The board will enter a new chapter in 2026 under a new Chair and a new strategy focusing on strengthening Public Financial Management (PFM) and Sustainable Development globally. It is an exciting time to join the IPSASB!

IPSASB members have the unique opportunity to shape the future of public sector reporting and connect with colleagues from around the globe. These benefits extend to the members themselves and the organizations that nominate and employ them. All involved will be better equipped to keep up with the global trends in the public reporting space. I strongly encourage our key stakeholders to nominate candidates!

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 to the work program with key stakeholders and encouraging those stakeholders to engage with the IPSASB.

Members must act in the public interest.



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.

Financial support is available to public members who do not have a nominating organization and 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 to 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, 2025**. Nominations submitted after the deadline will be reviewed at the discretion of the Nominating Committee.

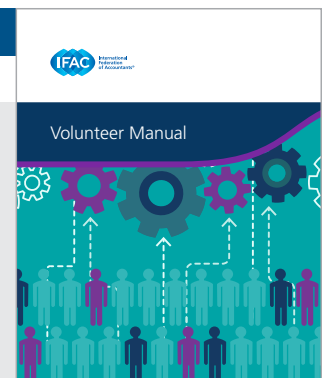
Instructions on how to submit a nomination are available on the [Nominating Committee's webpage](#).

The Nominating Committee respects and values the privacy of all stakeholders. We collect and use personal data only in ways 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.



² 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.

IPSASB ROTATION SCHEDULE 2025							Term Ending (X) Eligible for re-appointment (X1)		
Public Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Esser-Mullenbach	M	EU	Germany	Public Sector Audit Institution	PSA	2022			X
Metzger	M	EU	France	CNCC/CSOEC	PSA	2021		X	
Sanderson	F	EU	UK	CIPFA	Standard Setter	2025			X1
van der Burgh	M	A-ME	South Africa	SAASB	Academic	2023	X1		
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2025	2026	2027
Ahmad	F	AS	Malaysia	Accountant General Department	Government	2023	X1		
Al-Mehthil	M	A-ME	Saudi Arabia	Ministry of Finance	Government	2022			X
Beier (Deputy Chair, 2025)	F	EU	Switzerland	Federal Finance Administration	Government	2022			X
Carruthers (Chair, 2016-2025)	M	EU	UK	CCAB (CIPFA)	Standard Setter	2010	X		
Huang	F	AS	China	CICPA	Government	2025			X1
Kobayashi	F	AS	Japan	JICPA	Academic	2021		X	
Park	M	AS	Korea	Korea Institute of Public Finance	NGO	2025			X1
Pichard	F	NA	Canada	CPA CA	P-Big-4 (Deloitte)	2021		X	
Ryan	F	AU	New Zealand	External Reporting	Government	2024		X1	
Sanchez Nicosia	F	LA	Panama (Germany)	Self	P-Big 4 (EY)	2020	X		
Showalter	M	NA	USA	AICPA	Academic	2020	X		
Traore	M	A-ME	Burkina Faso	ONECCA-BF	P-SMP	2024		X1	
Varela	F	LA	Brazil	CFC / IBRACON	Academic	2020	X		
Wala	M	A-ME	Kenya	PSASB	Public Sector Preparer	2023	X1		
Total							7	5	6

PUBLIC MEMBERS

APPENDIX A

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 currently responsible for preparing IPSAS-based financial statements or employed by national standard-setting organizations and involved in the development of public sector reporting standards 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.

Public member positions are subject to the same rotation arrangements as other positions on the IPSASB and can be self-nominated or nominated by any individual or organization, including IFAC member organizations.

Financial support for attending IPSASB meetings is available for public members who do not have a sponsoring organization.



TRAVEL SUPPORT PROGRAM FOR BOARD MEMBERS

APPENDIX B



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 economies AND total annual revenue not exceeding \$2 million USD.

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

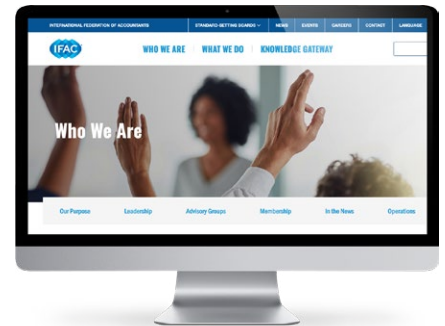
The Travel Support Program will cover all expenses in accordance with the policy on a reimbursement basis. For individuals nominated by an organization (including IFAC Member Organizations), there is a contribution of \$350 USD towards each submitted claim. There is no contribution/deduction for self-nominees.

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

ABOUT THE NOMINATING COMMITTEE

The Nominating Committee makes recommendations to the International Federation of Accountants (IFAC) Board on the composition of the IPSASB and other IFAC Groups. The Nominating Committee is guided in its work by the principle of selecting the most suitable candidate for the position. The Committee also seeks diversity in gender, regional, and professional background, as well as representation from jurisdictions with different levels of economic development.

The Public Interest Committee oversees the nomination process for IPSASB membership and provides its advice. To learn more about the Nominating Committee, please visit the [IFAC website](#).



³ Countries with low-income and lower/upper-middle income economies listed on the [World Bank website](#).



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