



International  
Federation  
of Accountants®

NOVEMBER 2025

# CALL FOR NOMINATIONS

FOR IFAC GROUPS IN 2027

#BetterTogether

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# INTRODUCTION

## Purpose of the Call

Volunteers are critical to IFAC's ability to deliver on its strategic objectives and Member Value Proposition. 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 IFAC Members to identify and nominate leaders prepared to take the global stage and work together with the Forum of Firms and other key stakeholders to further shape the future of the global accountancy profession, through learning, innovation, a collective voice, and a commitment to the public interest.

## Application Process

Applications, including re-nominations of current members for an additional term of service, should be submitted online by **January 31, 2026**. 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 leadership positions, IFAC Board, and the Nominating Committee membership, the Nominating Committee anticipates conducting interviews during its meetings on April 17–18, 2026, in Abu Dhabi, and June 8-9, 2026, in Brussels, Belgium. **The Nominating Committee prefers to conduct interviews in person; however, if a candidate chooses to participate virtually, it will not impact the Nominating Committee's decision-making process.**





## Selection Criteria

The Nominating Committee reviews all submissions to identify the candidates best suited 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 seeks to ensure broad representation from diverse backgrounds and jurisdictions; however, the overriding objective is to select the most suitable candidate for a particular role.

**It is essential that candidates are proficient in English, 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 broaden representation on IFAC Groups and to bring new perspectives and ideas to advance its strategy, initiatives, and work programs. However, for some positions (e.g., IFAC Board or Nominating Committee), prior service on IFAC Groups could be considered an asset.

## Volunteer Performance

All volunteers participate in the annual Volunteer Performance Program. This program fosters constructive dialogue between chairs and members about expectations, 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. For the IFAC Board, the Nominating Committee interviews current members running for a second term of service. Interviews for the reappointments 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 by the IFAC Council in November, as appropriate. Appointments for these groups and Chair positions are contingent on the successful outcome of the IFAC due diligence process.

The nominating organizations and individuals will be notified of the outcome in early September, following the finalization of the IFAC Board approval 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.



## 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](#) for more information on program eligibility.

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 on membership requirements, volunteer performance expectations, and the appointment of technical advisors, among other details.

If you have any questions about volunteer opportunities on the IFAC Groups or the application process, please contact us 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 the Group's meetings and participate in discussions and deliberations, but they cannot vote.



# IFAC BOARD

## BOARD SIZE:

The President  
and 22 members

## IFAC PRESIDENT<sup>3</sup>

### 5 VACANCIES, INCLUDING THE IFAC DEPUTY PRESIDENT<sup>4</sup> POSITION:

**Category A:** 4 vacancies

**Category B:** 0 vacancies

**Category C:** 1 vacancy, including 1 current member eligible for re-appointment

## IFAC DEPUTY PRESIDENT POSITION

### Introduction

The Nominating Committee invites nominations of exceptional individuals for the position of Deputy President to serve under the new President from November 2026 to November 2028. Upon completion of the Deputy President's term, it is anticipated that the individual will assume the office of IFAC President (November 2028-November 2030), leading the Board and Council, presiding over meetings, overseeing subcommittees, representing IFAC at various events and outreach, and advocating on behalf of IFAC and in the public interest.

To ensure a robust pool of qualified candidates, nominations are open to all Board members and non-Board members with extensive experience and knowledge of IFAC. Although the IFAC Board comprises highly regarded, competent, and experienced individuals who are deeply knowledgeable about IFAC, non-Board members with a proven record of engagement/service on the IFAC Groups or similar may also be nominated for the Deputy President position.

### Role and Responsibilities

The Deputy President works closely with the President, Board of Directors, and CEO, representing IFAC at key events and meetings. Specific responsibilities include:

- Chairing the Planning and Finance Committee
- Serving as Deputy Chair of the Nominating Committee
- Assisting the President and assuming presidential/Chair duties when required
- Promoting IFAC's strategic priorities and Member Value Proposition
- Engaging with IFAC Members and stakeholders to shape the future of the profession



### 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.

<sup>3</sup> It is anticipated that the Nominating Committee will recommend to the IFAC Board and Council that Taryn Rulton (CAA NZ/CPA AU, Australia), who is currently serving as the Deputy President, should succeed to the office of the IFAC President.

<sup>4</sup> The Deputy President could be in any of the three Board categories.

## Role and Responsibilities (cont'd)

Upon the expiration of the Deputy President's term, the responsibilities of the IFAC President will include:

- Chairing the IFAC Board and Council
- Chairing the Nominating Committee
- Chairing the Human Resources and Compensation Committee
- Acting as an observer on Board Subcommittees and attending meetings on an as-needed basis
- Promoting IFAC's strategic priorities and Member Value Proposition
- Engaging with Members and stakeholders to shape the future of the profession

## TIME COMMITMENT

The estimated time commitment is approximately 30–40% of a full-time position during the Deputy Presidency, increasing to 50–70% upon assuming the role of President. Responsibilities include attending various in-person meetings worldwide and participating in outreach events as needed. Given the number of meetings and associated travel (as specified below), candidates may be asked to confirm their employing organization's full support, ensuring adequate time is available to fulfill these requirements.

### Summary of the Annual Time Commitment:

- 4 Ordinary Board meetings and 1 Council meeting. Additional virtual Board meetings may be scheduled, if needed
- 4–5 Nominating Committee meetings
- 4 Planning and Finance Committee meetings
- Member engagement and outreach activities, as needed

## General Qualifications for Nominees

Nominees should have significant professional experience holding senior-level and leadership positions and be highly respected in the global accountancy community. Candidates must have strong support from their nominating and employing organizations regarding both the time commitment and professional resources required.

Candidates must demonstrate:

A strong commitment to IFAC's purpose, strategic objectives, and Member Value Proposition

A dedication to the public interest that is genuine, time-tested, and global in nature

Exceptional leadership, strategic thinking, and change management skills

Extensive experience leading organizations or high-profile projects and/or groups

Extensive experience in chairing meetings and leading multicultural groups

Astute professional judgment to act as a trusted advisor to the President and CEO

Exceptional people skills with the ability to achieve consensus and manage highly sensitive, complex, and confidential situations

An ability to develop and strengthen relationships with key stakeholders

Strong communication skills, including public speaking and presentation skills

An ability to multitask and manage demanding priorities

Awareness of the social and economic context in which IFAC and its members operate

## Financial and Visa Requirements

Costs, including insurance coverage, for attendance at all meetings are borne by the nominating and/or employing organization, unless a candidate qualifies for the Travel Support Program. When the Deputy President assumes the office of the President, all costs associated with the role will be assumed by IFAC.

The Deputy President (and subsequently, the President) is responsible for arranging their own visas for international travel. IFAC will only provide visa support letters.

## CALL FOR NOMINATIONS FOR IFAC BOARD

### Call for Nominations for IFAC Board

The Nominating Committee is seeking highly qualified candidates to fill 5 vacancies on the IFAC Board: **4 open vacancies in Category A and 1 vacancy in Category C, for which 1 current Board member is eligible for re-appointment** for a second term of service. All appointments are for a 3-year term of service, commencing after the IFAC Council meeting in November 2026.

The Nominating Committee encourages qualified candidates who can enhance the Board's overall composition, including through their professional background and skills, as well as representation from different global jurisdictions and other diversity targets. **Nominations of female candidates are strongly encouraged.**

The Nominating Committee is seeking nominations from a wide range of relevant backgrounds, including candidates from:

- International agencies;
- Development banks;
- Non-profit organizations;
- Governments and auditor general offices;
- Financial service regulators; and
- Small and Medium Practices (SMPs).

Candidates for IFAC Board membership should be members of IFAC member organizations.





## Desired Qualifications and Experience

Board candidates should possess extensive experience in senior- and executive-level leadership roles, as well as significant international experience.

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 the following expertise and skills are encouraged to apply:

- Experience in the evolution of broader corporate reporting
- Expertise/practical understanding of digital transformation, data analytics, artificial intelligence (AI), and integration of new technologies that are reshaping the accountancy profession
- Experience in developing and implementing initiatives that elevate the appeal of the accountancy profession and/or prepare future-ready talent
- Experience working with donor organizations and development agencies, and/or capacity building
- Change management skills and ability to drive organizational transformation
- Entrepreneurial and innovation skills to drive growth and delivery of IFAC's strategic priorities and Member Value Proposition
- Strong collaboration skills and ability to build consensus in a multicultural environment
- Knowledge of risks and opportunities impacting the global accountancy profession
- Familiarity with IFAC and its activities
- Strong communication and presentation skills

English proficiency (both written and oral) is essential, as this is the language in which the IFAC operates.

## 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 or virtual format) by: reading reports, reviewing other materials, 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 a commitment to IFAC's purpose, strategic priorities, and IFAC's Member Value Proposition, 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, regions, and globally, as well as support IFAC's work by speaking out and doing outreach, where appropriate.

Support management in the successful delivery of IFAC strategic priorities and Member Value Proposition.

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 holds 4 in-person<sup>5</sup> meetings per year, each meeting lasts 2-3 days. Additional virtual meetings are scheduled on an as-needed basis.

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

| IFAC BOARD ROTATION SCHEDULE 2026 |        |         |                      |                         |                             |         | Term Ending (X)<br>Eligible for<br>re-appointment (X1) |          |          |
|-----------------------------------|--------|---------|----------------------|-------------------------|-----------------------------|---------|--------------------------------------------------------|----------|----------|
| Officers                          | Gender | Region  | Country              | Nominating Organization | Professional Classification | Service | 2026                                                   | 2027     | 2028     |
| Bouquot, President                | M      | Global  | France               | CNCC/CNOEC              | P-SMP                       | 2021    | X                                                      |          |          |
| Rulton, Deputy President          | F      | AU      | Australia            | CAANZ                   | PAIB-LE                     | 2021    | X1                                                     |          |          |
| Members                           | Gender | Region  | Country              | Nominating Organization | Professional Classification | Service | 2026                                                   | 2027     | 2028     |
| Anton                             | M      | NA      | USA                  | AICPA                   | Retired P-SMP               | 2022    |                                                        | X        |          |
| Batstone                          | F      | NA      | Canada               | CPA CA                  | NGO                         | 2022    |                                                        | X        |          |
| Byrne                             | F      | NA      | USA                  | AICPA                   | P-OIN (Forvis Mazars)       | 2023    |                                                        |          | X        |
| Gupta                             | M      | AS      | India                | ICAI-Chartered          | P-SMP                       | 2021    | X                                                      |          |          |
| Kan                               | M      | AS      | Japan                | JICPA                   | Retired P-Big 4 (Deloitte)  | 2021    | X                                                      |          |          |
| McEnery                           | M      | EU      | UK (Ireland)         | ACCA                    | P-OIN (BDO)                 | 2026    |                                                        |          | X1       |
| Mio                               | F      | EU      | Italy                | CNDCEC                  | Academic                    | 2021    | X                                                      |          |          |
| Phan                              | F      | AU (AS) | Australia (Malaysia) | CPA AU                  | Retired P Big-4 (PwC)       | 2025    |                                                        | X1       |          |
| Sant'Anna                         | M      | LAC     | Brazil               | CFC/IBRACON             | Retired P Big-4 (Deloitte)  | 2023    |                                                        |          | X        |
| Collins                           | F      | EU      | Ireland              | CAI                     | PAIB-SME                    | 2026    |                                                        |          | X1       |
| Niehues                           | M      | EU      | Germany              | IDW/WPK                 | P-Big 4 (Deloitte)          | 2025    |                                                        | X1       |          |
| Shim                              | F      | AS      | Korea                | KICPA                   | PAIB-LE                     | 2026    |                                                        |          | X1       |
| Stock                             | F      | A-ME    | South Africa         | SAICA                   | Member Staff                | 2025    |                                                        | X1       |          |
| Vaessen                           | M      | EU      | Netherlands          | Royal NBA               | P-Big 4 (KPMG)              | 2025    |                                                        | X1       |          |
| Yan                               | M      | AS      | China                | CICPA                   | P-OIN (Baker Tilly)         | 2025    |                                                        | X1       |          |
| Adewuyi                           | F      | A-ME    | Nigeria              | ICAN                    | PAIB-SME                    | 2026    |                                                        |          | X1       |
| Almeghames                        | M      | A-ME    | Saudi Arabia         | SOCPA                   | Member Staff                | 2025    |                                                        | X1       |          |
| Giordano                          | F      | LAC     | Argentina            | FACPCE                  | Retired P-Big 4 (PwC)       | 2026    |                                                        |          | X1       |
| Kakai                             | M      | A-ME    | Kenya                | ICPAK                   | Public Sector Preparer      | 2026    |                                                        |          | X1       |
| Shaikh                            | M      | AS      | Pakistan             | ICAP                    | PAIB-LE                     | 2024    | X1                                                     |          |          |
| Utama                             | M      | AS      | Indonesia            | IAI                     | Academic                    | 2023    |                                                        |          | X        |
| <b>Total</b>                      |        |         |                      |                         |                             |         | <b>6</b>                                               | <b>8</b> | <b>9</b> |

# NOMINATING COMMITTEE

## COMMITTEE SIZE:

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

## VACANCIES:

### 2 members (Targeted region: Asia)

Included in the above is one current member representing the Latin America-Caribbean region, eligible for re-appointment

## Call for Nominations

The Nominating Committee invites nominations for ordinary member positions beginning January 1, 2027, for terms of up to two years. There are **two vacancies, including the possible reappointment of one current member** who represents the Latin America-Caribbean region, eligible for a second term of service.

We welcome nominations of candidates with the required experience and skills, as outlined below, from diverse backgrounds and broad representation targets, with the goal of filling one open vacancy with a candidate from the Asia region.

The Nominating Committee is particularly interested in candidates who have previously served on a Nominating Committee or a similar Committee in their region, or who have prior involvement in human resources, specifically experience in assessing candidates' skills and qualifications. Ideally, candidates should have significant professional experience, holding senior-level and leadership positions. Candidates should also possess a vast professional network and strong regional and international connections. Nominees should know the risks and opportunities affecting the global accountancy profession and a general understanding of IFAC and its activities. English proficiency (both written and oral) is essential.



## 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, rather than a specific region or PAO

## TIME COMMITMENT

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

The Nominating Committee generally holds four meetings annually and may have additional virtual meetings as necessary. Of the 4 annual meetings, 1-2 are two-day in-person meetings, and 2-3 are virtual or hybrid meetings. Virtual meetings are typically 3 hours in duration, held over one or two days.

Members also spend time preparing for meetings, including reviewing approximately 80–100 applications. Additionally, each member is encouraged to attend one meeting of the IFAC Board and/or IPSASB (if a member is responsible for conducting interviews for IPSASB membership).

| NC ROTATION SCHEDULE 2026 |        |        |           |                         |                             |         | Term Ending (X)<br>Eligible for<br>re-appointment (X1) |          |
|---------------------------|--------|--------|-----------|-------------------------|-----------------------------|---------|--------------------------------------------------------|----------|
| Ex-Officio Members        | Gender | Region | Country   | Nominating Organization | Professional Classification | Service | 2026                                                   | 2027     |
| Bouquot, President        | M      | EU     | France    | CNCC/CSOEC              | P-SMP                       | 2023    | X                                                      |          |
| Rulton, Deputy President  | F      | AU     | Australia | CAA NZ / CPA AU         | PAIB-LE                     | 2025    | X1                                                     |          |
| Members                   | Gender | Region | Country   | Nominating Organization | Professional Classification | Service | 2026                                                   | 2027     |
| Foerster                  | F      | LAC    | Brazil    | CFC/IBRACON             | P-SMP                       | 2026    |                                                        | X1       |
| Gardner                   | F      | EU     | UK        | CIPFA                   | Retired PSA                 | 2024    |                                                        | X        |
| Mehta                     | M      | NA     | USA       | AICPA                   | PAIB-SME                    | 2026    |                                                        | X1       |
| Mssusa                    | F      | A-ME   | Tanzania  | NBAA                    | P-Big 4 (EY)                | 2024    |                                                        | X        |
| Padmore                   | F      | LAC    | Barbados  | ICAB                    | Member Staff                | 2025    | X1                                                     |          |
| Rahman                    | M      | AS     | Pakistan  | ICAP                    | Consultant                  | 2023    | X                                                      |          |
| <b>Total</b>              |        |        |           |                         |                             |         | <b>4</b>                                               | <b>4</b> |

# INTERNATIONAL PANEL FOR ACCOUNTANCY EDUCATION (IPAE)

## PANEL SIZE:

22 members<sup>6</sup>

## VACANCIES:

0–8 members

Included in the above are 7 current members eligible for re-appointment

## Call for Nominations for IPAE Membership

The Nominating Committee invites nominations for member positions beginning January 1, 2027, for terms of up to three years. There is flexibility in the number of open positions, with **up to 8 vacancies available, including the possible reappointment of seven current members** eligible for a second term of service.

We welcome nominations of qualified candidates who can enhance the Panel's overall composition, including through their professional background and skills, as well as representation from different global jurisdictions and other diversity targets. Nominations from Europe and Africa-Middle East, with a focus on countries in Central and West Africa, are particularly encouraged.

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

The Nominating Committee is seeking nominations from various stakeholders and diverse backgrounds, including PAO senior staff, practitioners, academics, other educators, accounting technicians, government officials, and regulators.

Candidates should have relevant expertise and experience to provide strategic advice, facilitate access to knowledge 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 the International Education Standards (IESs), as well as an understanding of the standard-setting process



## ABOUT THE IPAE

*The International Panel on Accountancy Education (the Panel) is a key component of IFAC's approach to advancing accountancy education globally. 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>6</sup> The IPAE 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:

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 the 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 the current IES or the issuance of new IES)

Adhere to 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 align with the Panel's responsibilities. The Panel meets approximately five times per year, including 1-2 in-person meetings.<sup>7</sup>

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 & implementation, and advocacy for quality education.



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



| IPAE ROTATION SCHEDULE 2026    |        |        |           |                              |                                |         | Term Ending (X)<br>Eligible for<br>re-appointment (X1) |          |          |
|--------------------------------|--------|--------|-----------|------------------------------|--------------------------------|---------|--------------------------------------------------------|----------|----------|
| Members                        | Gender | Region | Country   | Nominating<br>Organization   | Professional<br>Classification | Service | 2026                                                   | 2027     | 2028     |
| Donovan, Chair<br>(2026-2028)  | F      | EU     | Ireland   | CAI                          | Consultant                     | 2026    |                                                        |          | X1       |
| Agarwal                        | M      | AS     | India     | ICAI-Chartered               | P-SMP                          | 2024    | X1                                                     |          |          |
| Badami                         | M      | AS     | Pakistan  | ICAP                         | Consultant                     | 2024    | X1                                                     |          |          |
| Cornacchione                   | M      | LAC    | Brazil    | CFC                          | Academic                       | 2024    | X1                                                     |          |          |
| Devaney                        | F      | EU     | UK        | ICAS                         | Member Staff                   | 2023    | X1 *                                                   |          |          |
| Eberman                        | F      | NA     | Canada    | FoF                          | P-Big 4 (Deloitte)             | 2025    |                                                        | X1       |          |
| Escobar                        | F      | LAC    | Colombia  | INCP                         | Academic                       | 2025    |                                                        | X1       |          |
| Hayn                           | M      | EU     | Germany   | IDW/WPK                      | P-SMP                          | 2026    |                                                        |          | X1       |
| Injeni                         | M      | A-ME   | Kenya     | ICPAK                        | Academic                       | 2025    |                                                        | X1       |          |
| Jayasinghe                     | M      | AS     | Sri Lanka | ICASL                        | Consultant                     | 2025    |                                                        | X1       |          |
| Lamb                           | F      | EU     | UK        | ACCA                         | Member Staff                   | 2024    |                                                        | X1 *     |          |
| Lee                            | F      | AS     | Korea     | KICPA                        | P-Big 4 (PWC)                  | 2024    | X1                                                     |          |          |
| Loutfi                         | M      | A-ME   | Lebanon   | LACPA                        | Government                     | 2024    | X1                                                     |          |          |
| Paunescu                       | F      | EU     | Romania   | CECCAR                       | P-SMP / Academic               | 2025    |                                                        | X1       |          |
| Rimes                          | F      | NA     | USA       | FoF (BDO)                    | P-OIN                          | 2026    |                                                        |          | X1       |
| Saka                           | F      | AS     | Japan     | JICPA                        | Academic                       | 2024    | X1                                                     |          |          |
| Smith                          | F      | EU     | UK        | ICAEW                        | Academic                       | 2026    |                                                        |          | X1       |
| Taylor, Deputy<br>Chair (2026) | F      | NA     | USA       | AICPA                        | Member Staff /<br>Academic     | 2023    |                                                        |          | X        |
| Venkatesh                      | F      | NA     | USA       | OO-University of<br>Nebraska | Academic                       | 2026    |                                                        |          | X1       |
| Wilson                         | F      | AU     | Australia | CAA NZ/CPA AU                | Member Staff                   | 2026    |                                                        |          | X1       |
| Zhang                          | M      | AS     | China     | CICPA                        | PAIB-SME/Academic              | 2025    |                                                        | X1       |          |
| <b>Total</b>                   |        |        |           |                              |                                |         | <b>7</b>                                               | <b>7</b> | <b>7</b> |

\*Eligible for a two-year re-appointment due to a casual vacancy.

# PROFESSIONAL ACCOUNTANTS IN BUSINESS (PAIB) ADVISORY GROUP

## ADVISORY GROUP SIZE:

20 members<sup>8</sup>

## VACANCIES:

0–8 members

Included in the above are 3 current members who are eligible for re-appointment

## CALL FOR NOMINATIONS

The Nominating Committee invites nominations for member positions beginning January 1, 2027, for terms of up to three years. There is flexibility in the number of open positions, with **up to 8 vacancies available, including the possible reappointment of three current members** eligible for a second term of service.

We welcome nominations of qualified candidates who can enhance PAIBAG's overall composition, including through their professional background and skills, as well as representation from different global jurisdictions and other diversity targets. Nominations from North America, Latin America-Caribbean, and Eastern Europe regions are particularly encouraged.

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

The Nominating Committee is seeking experienced professional accountants working in private or public sectors (including government officials), in large organizations or small- and medium-sized entities (SMEs). Candidates should have experience in accounting and finance, or other business roles, serving in leadership positions such as CFOs, controllers, heads of internal audit, board directors, and audit committee chairs, as well as finance business partners. English proficiency (both written and oral) is essential.



## ABOUT THE PAIB ADVISORY GROUP

*The IFAC PAIB Advisory Group provides an interactive, dynamic global platform for shared learning on trends affecting businesses, public sector organizations, and their professional accountants. The Group provides insights, tools, and resources to support member organizations and PAIBs 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>8</sup> The PAIBAG membership is no less than 16 and no more than 22 members based on its Terms of Reference.

## CALL FOR NOMINATIONS (cont'd)

Ideally, candidates should understand the demands and needs of organizations, comprehend the broader business environment, and recognize the importance of accounting professionalism to an organization's success. They should also serve as advocates 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:

Advising on trends and opportunities facing PAIBs and contributing to IFAC's advocacy, thought leadership, engagement, and influence, including for the [IFAC Knowledge Gateway](#)

Consulting with their nominating organization and other PAOs to discuss agenda matters and seek input, as well as to communicate the outcomes of meetings

Advocating for the profession and the importance of PAIBs, 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 enabling PAOs to support PAIBs

Act with integrity and in the public interest. This includes acting in the interest of the global profession, rather than a specific region or PAO

Providing constructive feedback and input to the independent standard-setting boards and IFAC's policy-making process on behalf of PAIBs

## 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 holds 2 in-person<sup>9</sup> meetings per year, each meeting lasting 2 days. Additional virtual meetings are scheduled as needed. Between meetings, members are expected to work closely with IFAC staff on issue-related or project-focused groups. Engagement between full meetings is primarily conducted via email and virtual platforms.



<sup>9</sup> In-person meetings provide an option to participate virtually for those who are unable to travel.



| PAIBAG ROTATION SCHEDULE 2026             |        |              |                            |                            |                                |         | Term Ending (X)<br>Eligible for<br>re-appointment (X1) |          |          |
|-------------------------------------------|--------|--------------|----------------------------|----------------------------|--------------------------------|---------|--------------------------------------------------------|----------|----------|
| Members                                   | Gender | Region       | Country                    | Nominating<br>Organization | Professional<br>Classification | Service | 2026                                                   | 2027     | 2028     |
| Ossiya, Chair<br>(2026-2028)              | F      | A-ME         | Uganda                     | ICPAU                      | PAIB-LE                        | 2024    |                                                        |          | X1       |
| Bosch                                     | F      | EU           | Netherlands                | Royal NBA                  | PAIB-LE                        | 2023    |                                                        |          | X        |
| Bugunya                                   | M      | A-ME         | Rwanda                     | ICPAR                      | Consultant                     | 2026    |                                                        |          | X1       |
| Chen                                      | M      | AS           | China                      | CICPA                      | PAIB-LE                        | 2025    |                                                        | X1       |          |
| Demir                                     | M      | EU           | Türkiye                    | TURMOB                     | PAIB-LE                        | 2025    |                                                        | X1       |          |
| Ditchburn,<br>Deputy Chair<br>(2024-2026) | F      | AU<br>(A-ME) | Australia<br>(UAE)         | CAA NZ / CPA<br>AU         | Consultant                     | 2022    |                                                        | X        |          |
| Driver                                    | M      | EU           | UK                         | CIPFA                      | Consultant                     | 2023    |                                                        |          | X        |
| Estupinan                                 | F      | LAC          | Colombia                   | INCPC                      | PAIB-LE                        | 2025    |                                                        | X1       |          |
| Freudenreich                              | M      | EU           | France                     | CNCC/CNOEC                 | PAIB-LE                        | 2021    | X                                                      |          |          |
| Gani                                      | F      | AS           | Indonesia                  | IAI                        | Academic                       | 2023    |                                                        |          | X        |
| Herrod                                    | M      | NA           | Canada                     | CPA Canada                 | Consultant                     | 2021    | X                                                      |          |          |
| Kelley                                    | F      | NA           | USA                        | AICPA                      | Consultant                     | 2024    | X1                                                     |          |          |
| Masuku                                    | F      | A-ME         | Botswana                   | BICA                       | PAIB-LE                        | 2026    |                                                        |          | X1       |
| Sasano                                    | F      | AS           | Japan                      | JICPA                      | PAIB-SME                       | 2026    |                                                        |          | X1       |
| Segal                                     | M      | A-ME         | South Africa               | SAICA                      | Member Staff                   | 2022    |                                                        | X        |          |
| Siddiqui                                  | M      | AS           | Pakistan                   | ICAP                       | PAIB-LE                        | 2023    |                                                        |          | X        |
| Talati                                    | M      | AS           | India                      | ICAI-Chartered             | P-SMP                          | 2024    | X1                                                     |          |          |
| Thatte                                    | M      | AS           | India                      | ICAI-Cost                  | P-SMP                          | 2025    |                                                        | X1       |          |
| Tse                                       | F      | AS           | Hong Kong,<br>S.A.R. China | HKICPA                     | Retired PAIB-LE                | 2021    | X                                                      |          |          |
| Xuereb                                    | M      | EU           | Malta                      | MIA                        | PAIB-SME                       | 2024    | X1                                                     |          |          |
| <b>Total</b>                              |        |              |                            |                            |                                |         | <b>6</b>                                               | <b>6</b> | <b>8</b> |

# SMALL AND MEDIUM PRACTICES (SMP) ADVISORY GROUP

## ADVISORY GROUP SIZE:

22 members<sup>10</sup>

## VACANCIES:

0–5 members

Included in the above are 3 current members eligible for re-appointment

## Call for Nominations

The Nominating Committee invites nominations for member positions beginning January 1, 2027, for terms of up to three years. There is flexibility in the number of open positions, with **up to 5 vacancies available, including the possible reappointment of three current members** eligible for a second term of service.

We welcome nominations of qualified candidates who can enhance SMPAG's overall composition, including through their professional background and skills, as well as representation from different global jurisdictions and other diversity targets. Nominations from the Australasia-Oceania, North America, and Eastern Europe regions are particularly encouraged.

The Nominating Committee seeks nominations of SMP practitioners and academics currently involved with SMP/SME issues. English proficiency (both written and oral) is essential.

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 technological 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



## 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>10</sup> The SMPAG 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 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 IFAC's advocacy, thought leadership, engagement, and influence, including for the [IFAC Knowledge Gateway](#)

Consulting with their nominating organization and other PAOs to discuss agenda matters and seek input, as well as to communicate the outcomes of meetings

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, rather than a specific region or PAO

## TIME COMMITMENT

**The total time commitment is approximately 200–250 hours per year, excluding travel.**

The SMP Advisory Group generally holds 2 in-person<sup>11</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 and participate in outreach events.



<sup>11</sup> In-person meetings provide an option to participate virtually for those who are unable to travel.



| SMPAG ROTATION SCHEDULE 2026        |        |              |                             |                            |                                |         | Term Ending (X)<br>Eligible for<br>re-appointment (X1) |           |          |
|-------------------------------------|--------|--------------|-----------------------------|----------------------------|--------------------------------|---------|--------------------------------------------------------|-----------|----------|
| Members                             | Gender | Region       | Country                     | Nominating<br>Organization | Professional<br>Classification | Service | 2026                                                   | 2027      | 2028     |
| Agelii, Chair<br>(2026-2028)        | F      | EU           | Sweden                      | FSR                        | Member Staff                   | 2026    |                                                        |           | X1       |
| Anderson                            | F      | EU           | Sweden                      | NRF                        | Member Staff                   | 2024    | X1                                                     |           |          |
| Ashioti                             | F      | EU           | Cyprus                      | ICPAC                      | Member Staff                   | 2025    |                                                        | X1        |          |
| Avalos                              | M      | LAC          | Mexico                      | IMCP                       | P-OIN (Baker Tilley)           | 2025    |                                                        | X1        |          |
| Butturi                             | F      | EU           | Italy                       | CNDCEC                     | P-SMP                          | 2024    | X1                                                     |           |          |
| Chugh                               | M      | AS           | India                       | ICAI-Chartered             | P-SMP                          | 2025    |                                                        | X1        |          |
| Eyitayo                             | F      | A-ME         | Nigeria                     | ICAN                       | P-SMP                          | 2023    |                                                        |           | X        |
| Hardinge                            | F      | EU           | UK                          | ICAEW                      | P-SMP                          | 2025    |                                                        | X1        |          |
| Hobeika                             | F      | A-ME         | Lebanon                     | LACPA                      | P-SMP                          | 2026    |                                                        |           | X1       |
| Khaled                              | M      | A-ME<br>(EU) | Egypt (UK)                  | ACCA                       | P-OIN (BDO)                    | 2025    |                                                        | X1        |          |
| Khalilieh                           | F      | NA           | Canada                      | CPA CA                     | P-OIN (RSM Int)                | 2025    |                                                        | X1        |          |
| Kinjo                               | M      | AS           | Japan                       | JICPA                      | P-OIN (RSM Int)                | 2023    |                                                        |           | X        |
| Latif                               | M      | AS           | Pakistan                    | ICAP                       | P-SMP                          | 2022    |                                                        | X         |          |
| Mokua                               | M      | A-ME         | Kenya                       | ICPAK                      | P-SMP                          | 2025    |                                                        | X1        |          |
| Murray                              | F      | AU           | New Zealand                 | CAA NZ/CPA AU              | PAIB-SME                       | 2021    | X                                                      |           |          |
| Peppe                               | F      | LAC          | Brazil                      | CFC/IBRACON                | P-SMP                          | 2026    |                                                        |           | X1       |
| Polka                               | M      | EU           | Germany                     | IDW/WPK                    | P-SMP                          | 2022    |                                                        | X         |          |
| Yip                                 | M      | AS           | Hong Kong<br>(S.A.R. China) | HKICPA                     | P-OIN (Mazars)                 | 2024    | X1                                                     |           |          |
| Supkis Cheek,<br>DC (2025-<br>2026) | F      | NA           | USA                         | AICPA                      | Consultant                     | 2021    | X                                                      |           |          |
| Vandelanotte                        | M      | EU           | Belgium                     | ITAA                       | P-SMP                          | 2026    |                                                        |           | X1       |
| Yoon                                | F      | AS           | Korea                       | KICPA                      | P-OIN (Grant<br>Thornton)      | 2025    |                                                        | X1        |          |
| Zhao                                | F      | AS           | China                       | CICPA                      | Member Staff                   | 2023    |                                                        |           | X        |
| <b>Total</b>                        |        |              |                             |                            |                                |         | <b>5</b>                                               | <b>10</b> | <b>7</b> |

# PROFESSIONAL ACCOUNTANCY ORGANIZATION DEVELOPMENT AND ADVISORY GROUP (PAODAG)

## ADVISORY GROUP SIZE:

20 members<sup>12</sup>

## VACANCIES:

### Chair

### 0–11 members

Included in the above are 7 current members eligible for re-appointment

## Call for the PAODAG Chair Position

The Nominating Committee is seeking nominations of highly qualified individuals with strong leadership skills and an extensive background in capacity building and related fields to serve as the PAODAG Chair. This is a voluntary position with an estimated annual time commitment of 200–250 hours, excluding travel.

The PAODAG Chair is initially appointed for a 3-year term, commencing on January 1, 2027, and may be reappointed for an additional 3-year term.

The Chair updates the IFAC Board on the progress toward achieving IFAC objectives related to the PAODAG work program. The Nominating Committee reviews the Chair's performance annually, based on feedback provided by the PAODAG members and the achievement of the PAODAG Work Plan.

## The Requirements for the PAODAG Chair

The Chair collaborates with the PAODAG staff and leads the multicultural volunteer group to achieve IFAC's strategic objectives for capacity building and strengthening PAOs worldwide.

The PAODAG Chair's responsibilities:

- Oversee the development of the PAODAG's work program
- Lead PAODAG meetings that actively engage members, support differing views, and ensure all viewpoints are considered
- Motivate and engage members in outreach and other activities to support PAODAG's efforts
- Act as the key spokesperson in representing the PAODAG and IFAC externally to various stakeholders
- Identify emerging issues related to PAO development and capacity building
- Assist the Nominating Committee with the annual nomination and performance assessment processes for PAODAG members
- Report to the IFAC Board and Council on the PAODAG's work on an as-needed basis



## 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>12</sup> The PAODAG 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 capacity building and hold senior-level positions within the accounting profession or related field. Strong support from the candidate's nominating and/or employing organization, including time commitment and other professional resources, is essential.

Key attributes include:

Extensive experience and leadership positions in capacity building, donor engagement, or related fields

Strategic thinker with the ability to align the IFAC's strategy with the PAODAG work

A commitment to the public interest

Strong leadership and communications skills

Ability to effectively build a team with a globally diverse group of professionals

Experience in working with donors and donor-sponsored programs, multi-lateral and/or international organizations

Strong global network and ability to build and strengthen relationships with key stakeholders

Written and oral English proficiency

## Financial and Visa Requirements

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

The Chair is responsible for arranging their own visa for international travel. IFAC will only provide visa letters.





## Call for Nominations for PAODAG Membership

The Nominating Committee invites nominations for member positions beginning January 1, 2027, for terms of up to three years. There is flexibility in the number of open positions, with **up to 11 vacancies available, including the possible reappointment of seven current members** eligible for a second term of service.

We welcome nominations of qualified candidates who can enhance PAIBAG's overall composition, including through their professional background and skills, as well as representation from different global jurisdictions and other diversity targets. Nominations from North America, Latin America, and the Africa-Middle East region (with a focus on countries in Central and Eastern Africa) are particularly encouraged.

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, representing 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 experience 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.
- English proficiency (both written and oral) is essential. Proficiency in another language is a plus

## Overview of the Position and Volunteer Responsibilities

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

Assist and mentor 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 the 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 holds 2 in-person<sup>13</sup> meetings per year, each meeting lasts 2 days. Additional virtual meetings may be scheduled 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).

<sup>13</sup> In-person meetings provide an option to participate virtually for those who are unable to travel.

| PAO DEVELOPMENT ADVISORY GROUP ROTATION SCHEDULE 2026 |        |        |                           |                            |                                |         | Term Ending (X)<br>Eligible for<br>re-appointment (X1) |          |          |
|-------------------------------------------------------|--------|--------|---------------------------|----------------------------|--------------------------------|---------|--------------------------------------------------------|----------|----------|
| Members                                               | Gender | Region | Country                   | Nominating<br>Organization | Professional<br>Classification | Service | 2026                                                   | 2027     | 2028     |
| Misita, Chair<br>(2021-2026)                          | F      | EU     | Bosnia and<br>Herzegovina | UAAFWFBH                   | Consultant                     | 2018    | X1                                                     |          |          |
| Abou El Mikias                                        | M      | A-ME   | Morocco                   | OECRM                      | P-SMP                          | 2024    | X1                                                     |          |          |
| Alamanos                                              | M      | EU     | UK (Greece)               | ACCA                       | P-OIN (Crowe)                  | 2024    | X1                                                     |          |          |
| Al-Rasheed                                            | F      | A-ME   | Saudi Arabia              | SOCPA                      | B-Big 4 (EY)                   | 2026    |                                                        |          | X1       |
| Bunjaku                                               | F      | EU     | Kosovo                    | SCAAK                      | Consultant                     | 2024    | X1                                                     |          |          |
| Caballero                                             | F      | LAC    | Trinidad and<br>Tobago    | ICATT                      | Member Staff                   | 2024    | X1                                                     |          |          |
| Fall                                                  | M      | A-ME   | Senegal                   | ONECCA                     | P-SMP                          | 2024    | X1                                                     |          |          |
| Hamid                                                 | M      | EU     | UK                        | CIPFA                      | Member Staff                   | 2021    | X                                                      |          |          |
| Holroyd-Smith                                         | F      | EU     | UK                        | ICAEW                      | Member Staff                   | 2025    |                                                        | X1       |          |
| Iordanou                                              | M      | EU     | Cyprus                    | ICPAC                      | Member Staff                   | 2026    |                                                        |          | X1       |
| Karake                                                | M      | A-ME   | Rwanda                    | ICPAR                      | Int Agency                     | 2023    |                                                        |          | X        |
| Maloney                                               | M      | AU     | Australia                 | IPA                        | Member Staff                   | 2025    |                                                        | X1       |          |
| Martin, Deputy<br>Chair (2022-<br>2026)               | F      | NA     | USA                       | AICPA                      | Consultant                     | 2021    | X                                                      |          |          |
| Molatedi                                              | F      | A-ME   | Botswana                  | BICA                       | Other                          | 2025    |                                                        | X1       |          |
| Rehman                                                | M      | AS     | Pakistan                  | ICAP                       | P-Big 4 (PwC)                  | 2024    | X1                                                     |          |          |
| Salcedo                                               | F      | LAC    | Colombia                  | INCPC                      | Consultant                     | 2025    |                                                        | X1       |          |
| Santos                                                | F      | AS     | Philippines               | PICPA                      | P-SMP                          | 2022    |                                                        | X        |          |
| Siddique                                              | M      | AS     | Bangladesh                | ICAB                       | Member Staff                   | 2026    |                                                        |          | X1       |
| Wammes                                                | M      | EU     | Netherlands               | Royal NBA                  | Member Staff                   | 2024    | X1                                                     |          |          |
| Wang                                                  | F      | AS     | China                     | CICPA                      | Member Staff                   | 2025    |                                                        | X1       |          |
| <b>Total</b>                                          |        |        |                           |                            |                                |         | <b>10</b>                                              | <b>6</b> | <b>4</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 broad representation from diverse backgrounds and composition targets, as well as representation from jurisdictions at different levels of economic development. To learn more about the Nominating Committee, please visit the [IFAC website](#).

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