



International
Federation
of Accountants®

NOVEMBER 2025

CALL FOR NOMINATIONS

FOR THE PROFESSIONAL ACCOUNTANCY ORGANIZATION
(PAO) DEVELOPMENT & ADVISORY GROUP IN 2027

#BetterTogether

PROFESSIONAL ACCOUNTANCY ORGANIZATION DEVELOPMENT AND ADVISORY GROUP (PAODAG)

ADVISORY GROUP SIZE:

20 members¹²

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.

¹² 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-person¹³ 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).

¹³ 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) Eligible for re-appointment (X1)		
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2026	2027	2028
Misita, Chair (2021-2026)	F	EU	Bosnia and 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 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 Chair (2022- 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	
Total							10	6	4