



International
Federation
of Accountants®

NOVEMBER 2025

CALL FOR NOMINATIONS

FOR THE SMALL AND MEDIUM PRACTICES
(SMP) ADVISORY GROUP IN 2027

#BetterTogether

SMALL AND MEDIUM PRACTICES (SMP) ADVISORY GROUP

ADVISORY GROUP SIZE:

22 members¹⁰

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.

¹⁰ 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-person¹¹ 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.



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

SMPAG ROTATION SCHEDULE 2026							Term Ending (X) Eligible for re-appointment (X1)		
Members	Gender	Region	Country	Nominating Organization	Professional Classification	Service	2026	2027	2028
Agelii, Chair (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 (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	
Shing	M	AS	Hong Kong (S.A.R. China)	HKICPA	P-OIN (Mazars)	2024	X1		
Supkis Cheek, DC (2025- 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 Thornton)	2025		X1	
Zhao	F	AS	China	CICPA	Member Staff	2023			X
Total							5	10	7