



IPSASB

International Public
Sector Accounting
Standards Board®

GLOBAL CALL FOR **VOLUNTEER MEMBERS**

TO JOIN THE IPSASB IN 2027

NOVEMBER 2025

EXECUTIVE SUMMARY

This is a global call for volunteer members to serve on the [International Public Sector Accounting Standards Board \(IPSASB\)](#) and contribute to strengthening public finance management worldwide. There are five vacancies on the IPSASB for a three-year term of service commencing on January 1, 2027.

Candidates will ideally have a public sector background and/or experience in a standard setting so that they can contribute value to the Board's work. English proficiency (both written and oral) is essential, as this is the language in which the IPSASB operates.

The Nominating Committee is seeking nominations from a wide range of relevant backgrounds, including candidates from preparers of accrual-based financial statements and/or public sector sustainability reports, Ministries of Finance and Treasury Departments, public sector external auditors, and users of general-purpose financial reports (including financial statements and/or sustainability reports), such as parliamentarians, budget offices, and credit-rating agencies. Given the increasing global adoption of IPSAS Standards, candidates with direct experience implementing or applying IPSAS Standards are particularly encouraged to apply.

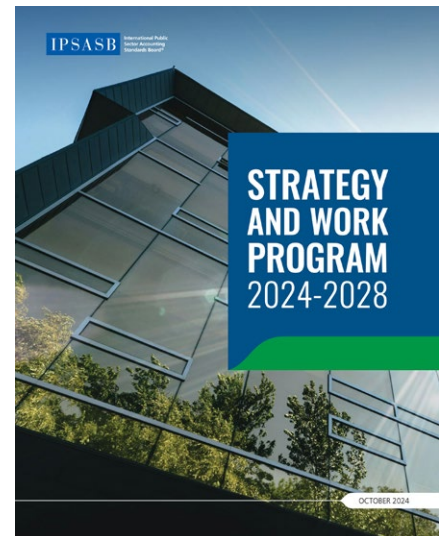
All stakeholders, including national, state, and local governments, national standard setters, International Federation of Accountants (IFAC) member organizations, the Forum of Firms and its members from public

accounting firms, other organizations, and members of the general public, are invited to nominate candidates. If necessary, financial support may be available for qualifying public members to attend IPSASB meetings.

The total time commitment (excluding travel) is approximately 30–45 days per year, depending on members' involvement in projects, outreach, and leadership roles (such as Task Force Chair).

The IPSASB values broad representation, and the Nominating Committee encourages and welcomes 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 deadline for submitting applications is **January 31, 2026**. Please visit the [Nominating Committee's webpage](#) to learn how to submit an application via the online database.



About IPSASB

IPSASB works to strengthen public financial management and sustainable development globally through increasing adoption and implementation of accrual International Public Sector Accounting Standards® (IPSAS®) and International Public Sector Sustainability Reporting Standards (IPSASB SRS™).

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



CALL FOR NOMINATIONS



The Nominating Committee is seeking highly qualified volunteers to serve on the [IPSASB](#) for a three-year term of service commencing January 1, 2027.

There are five vacancies on the IPSASB for 2027. Two of these may be filled by current members who are eligible for re-appointment for a second term of service. If re-nominated, the Nominating Committee will consider these reappointments in accordance with its due process, which includes reviewing the Volunteer Performance Program outcomes and the successful completion of the interview process.¹

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

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

The Nominating Committee will aim to maintain broad representation on the IPSASB in 2027. Nominations of qualified candidates that enhance diversity are encouraged, including nominations of female candidates.

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

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

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

Public sector external auditors.

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



¹ Members who perform well may be re-appointed for a second term of service following an interview, and based on consideration of the IPSASB's particular needs, and whether any new candidates may be more suitable in the context of the strategic priorities, current work program, and diversity targets.

DESIRED QUALIFICATIONS AND EXPERIENCE

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

Demonstrated strong cooperation and teamwork skills, including effective communication, active listening, and the ability to collaborate with team members from multicultural backgrounds to achieve common goals.

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

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

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

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

As the IPSASB operates in English, excellent written and oral English communication skills are required.



Public Members

At least three positions on the IPSASB are designated for public members to further strengthen the Board's independence and overall focus on public interest. An IPSASB public member should have a proven background and track record of public interest responsibilities, which may include broad public sector roles. Candidates who are directly involved in applying IPSASB-based reporting standards, such as preparing IPSAS Standards-based financial statements, or those involved directly in developing national public sector reporting standards, generally do not qualify to be public members. For more details, please see the public member guidelines included in [Appendix A](#).

NOTE FROM THOMAS MÜLLER-MARQUÉS BERGER, THE INCOMING IPSASB CHAIR



As the new IPSASB Chair and someone who comes from within the IPSASB community, I fully endorse the importance of collaborative efforts among multiple stakeholders in advancing the IPSASB's mandate, including the invaluable contributions of each IPSASB volunteer member.

I look forward to working with the IPSASB continuing members and welcome nominations of new candidates to join the Board in 2027. Working together as a profession to strengthen global public financial management and sustainable development is an exciting opportunity to meet new colleagues from around the globe and a very rewarding personal experience at the same time. From my own experience, serving as a Board member is both an opportunity to make a significant contribution to society as a whole and an invaluable investment in oneself.

I warmly invite all interested and qualified candidates to contact me and the IPSASB team to learn more about our work and the opportunities to contribute.

OVERVIEW OF THE POSITION AND VOLUNTEER RESPONSIBILITIES

Being appointed as an IPSASB member is a significant undertaking that requires a substantial investment of time and resources. It is essential that candidates carefully consider their ability to take on this commitment in addition to their current responsibilities.

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

Members prepare for IPSASB discussions at in-person or virtual meetings and Task Force connections by reviewing pre-session materials, engaging their jurisdictional stakeholders as needed, and being ready to actively contribute technical and detailed points during discussions.

Members are IPSASB ambassadors in their countries and regions, promoting IPSAS Standards and advocating the benefits of their adoption and implementation. Members support the IPSASB's work by speaking out, including discussing topics relevant to the work program with key stakeholders and encouraging them to engage with the IPSASB.

Members must act in the public interest.



TIME COMMITMENT



Volunteers contribute primarily through active participation in meetings, working groups, task forces, and outreach activities. Therefore, it is essential that candidates carefully consider whether they can allocate the necessary time for meaningful contributions.

The total time commitment is approximately 30–45 days per year (excluding travel), depending on the members' involvement with projects, outreach, and IPSASB leadership roles.

The summary of the time commitment is as follows:

4 IPSASB in-person meetings per year (each meeting generally lasts 4 days). Members are expected to have the support of their nominating organizations and be prepared to attend each meeting in person. When necessary, for one-off situations, the IPSASB members will be provided with a virtual link to join meetings.

Additional quarterly virtual meetings (up to 3-hour sessions) are scheduled between the main Board meetings on an as-needed basis.

1–2 Task Force projects (3–4 virtual meetings per year, per project task force).

Members are also encouraged to undertake outreach to promote and raise awareness of IPSAS Standards, the IPSASB's current work program, and the benefits of accrual adoption to appropriate audiences in their region.

TERM LIMITS

A member is ordinarily appointed for an initial term of up to three years and is expected to complete this term.

Members who perform well may be re-appointed for a further term of service based on consideration of the board's particular needs and whether any new candidates may be more suitable in the context of the board's priorities and composition targets. To address imbalances in rotations during any given year, or for other reasons, including meeting specific composition targets, the Nominating Committee may recommend an initial or subsequent term of less than three years. The maximum term of service as a member cannot exceed 6 years.



FINANCIAL SUPPORT

Costs of attending IPSASB meetings, including travel, accommodation, and insurance coverage, are borne by the member's nominating organization.

Financial support may be available to:

- Public members who do not have other sources of support (see public member guidelines in [Appendix A](#)); and
- Self-nominees and qualifying nominating organizations from emerging economy countries under the IFAC Travel Support Program (see [Appendix B](#) for more information about the program and to determine eligibility).

There is no financial support for technical advisors.² If desired, a technical advisor, when available, could be provided by another organization willing to support and contribute to IPSASB's work.

APPLICATION PROCESS

Applications, including re-nominations of current members for an additional term of service, can be submitted online by **January 31, 2026**. Nominations submitted after the deadline will be reviewed at the discretion of the Nominating Committee.

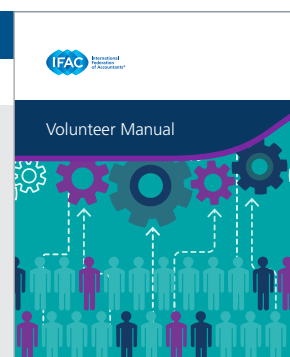
Instructions on how to submit a nomination are available on the [Nominating Committee's webpage](#).

The Nominating Committee respects and values the privacy of all stakeholders. We collect and use personal data only in ways that are consistent with our obligations and stakeholders' rights under the law (for more information, please see [Privacy Policy](#)).

FURTHER QUESTIONS

For more information on membership requirements, volunteer performance expectations, and the appointment of technical advisors, please refer to the [Volunteer Manual](#).

If you have any questions about volunteer opportunities on the IPSASB or the application process, please send a message to nominations@ifac.org.



² Each nominating organization has the right to appoint a technical advisor to aid a volunteer member in making contributions to the IPSASB's work by helping with preparation for meetings and providing research and staff support. Technical advisors have a right to attend board meetings and participate in discussions and deliberations at the discretion of the chair and the members they accompany, but they cannot vote.

| IPSASB ROTATION SCHEDULE 2026 | | | | | | | Term Ending (X) Eligible for re-appointment (X1) | | |
|-------------------------------|--------|--------|-----------------|---------------------------------|-----------------------------|---------------|--|----------|----------|
| Public Members | Gender | Region | Country | Nominating Organization | Professional Classification | Service since | 2026 | 2027 | 2028 |
| Esser-Mullenbach | M | EU | Germany | Public Sector Audit Institution | Public Sector Auditor | 2022 | | X | |
| Metzger | M | EU | France | CNCC/CSOEC | Public Sector Auditor | 2021 | X | | |
| Sanderson | F | EU | UK | CIPFA | Standard Setter | 2025 | | X1 | |
| Van der Burgh | M | A-ME | South Africa | SAASB | Academic | 2023 | | | X |
| Members | Gender | Region | Country | Nominating Organization | Professional Classification | Service since | 2026 | 2027 | 2028 |
| Ahmad | F | AS | Malaysia | Accountant General Department | Government | 2023 | | | X |
| Al-Mehthil | M | A-ME | Saudi Arabia | Ministry of Finance | Government | 2022 | | X | |
| Apaza | F | LAC | Bolivia (Chile) | Self | Other | 2026 | | | X1 |
| Attia | F | A-ME | UAE | Self | P-Big 4 (EY) | 2026 | | | X1 |
| Beier (Deputy Chair) | F | EU | Switzerland | Federal Finance Administration | Government | 2022 | | X | |
| Huang | F | AS | China | CICPA | Government | 2025 | | X1 | |
| Kobayashi | F | AS | Japan | JICPA | Academic | 2021 | X | | |
| Müller-Marqués Berger (Chair) | M | EU | Germany | Self | Standard Setter | 2026 | | | X1 |
| Park | M | AS | Korea | KICPA | Academic | 2025 | | X1 | |
| Pichard | F | NA | Canada | CPA CA | P-Big-4 (Deloitte) | 2021 | X | | |
| Ryan | F | AU | New Zealand | External Reporting | Government | 2024 | X1 | | |
| Scott | M | NA | USA | AICPA | Standard Setter | 2026 | | | X1 |
| Teixeira | M | LAC | Brazil | CFC/IBRACON | Public Sector Auditor | 2026 | | | X1 |
| Traore | M | A-ME | Burkina Faso | ONECCA-BF | P-SMP | 2024 | X1 | | |
| Total | | | | | | | 5 | 6 | 7 |

PUBLIC MEMBERS

APPENDIX A

Every member of the IPSASB is required to act in the public interest. Nevertheless, to further strengthen the Board's independence and overall focus on public interest, at least three positions are designated for public members.

Public members must clearly represent, and are seen to represent, the broader public interest, which is demonstrated by diverse experience that informs their public interest perspective and a proven track record of public interest responsibilities, such as public policy development, public sector assurance, public financial management reforms, macro-economic analysis, or research related to either public sector accounting or public financial management reforms. Public members should provide an independent and objective view on matters considered by the IPSASB. For example, public members who traditionally provide this broader public-interest perspective may have backgrounds and experience in the following areas: supreme audit institutions, academia, and institutions representing broad user groups, such as regulators, public accounts committees, and civil society organizations.

Individuals who are directly involved in preparing IPSAS Standards-based financial statements or employed by national standard-setting organizations and involved in the development of public sector reporting standards would be unlikely to qualify for public member positions due to their direct involvement with the IPSASB's outputs.

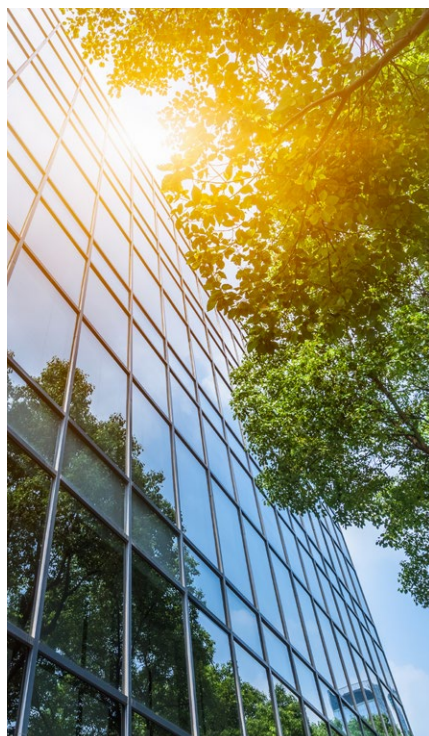
Public member positions are subject to the same rotation arrangements as other positions on the IPSASB and can be self-nominated or nominated by any organization, including IFAC member organizations.

If necessary, financial support may be available for public members to attend IPSASB meetings.



TRAVEL SUPPORT PROGRAM FOR BOARD MEMBERS

APPENDIX B



IFAC offers travel support to qualifying members. The objective of providing travel support is to encourage more nominations from the general public and underrepresented countries.

To qualify for the program, a candidate has to be self-nominated OR nominated by an organization from a country with low to middle-income economies,³ AND if nominated by an organization, the total annual revenue should not exceed \$2 million USD.

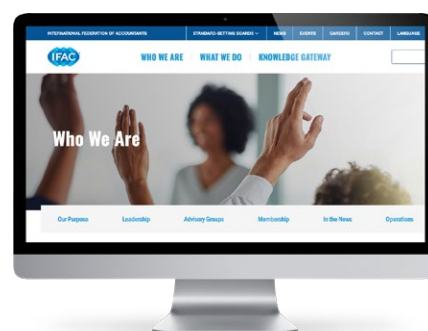
If accepted into the program, the Travel Support will cover expenses for in-person participation at IPSASB meetings, reimbursing participants in accordance with the guidelines. For individuals nominated by an organization (including IFAC Member Organizations), a contribution of \$350 USD is required towards each submitted claim. There is no contribution/deduction for self-nominees.

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

ABOUT THE NOMINATING COMMITTEE

The Nominating Committee makes recommendations to the IFAC Board on the composition of the IPSASB and other IFAC Groups. The Nominating Committee is guided in its work by the principle of selecting the most suitable candidate for the position. The Committee also seeks broad representation from diverse backgrounds and from jurisdictions with varying levels of economic development.

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



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



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