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Call for Nominations for Boards and Committees in 2014



CALL FOR NOMINATIONS FOR BOARDS AND COMMITTEES IN 2014

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Introduction

The *Call for Nominations for Boards and Committees in 2014* is a prospectus for all stakeholders, including IFAC member bodies, the Forum of Firms, international organizations, governmental institutions, and the general public.

The Call sets out the upcoming opportunities for membership in 2014 on the following boards and committees:

- IFAC Board
- Independent Standard-setting Boards:
 - International Auditing and Assurance Standards Board (IAASB)*
 - International Accounting Education Standards Board (IAESB)*
 - International Ethics Standards Board for Accountants (IESBA)*
 - International Public Sector Accounting Standards Board (IPSASB)
- IFAC Committees:
 - Professional Accountancy Organization (PAO) Development Committee
 - Professional Accountants in Business (PAIB) Committee
 - Small and Medium Practices (SMP) Committee
- Compliance Advisory Panel (CAP)*
- Nominating Committee (NC)

The boards and panel indicated with an asterisk (*) are Public Interest Activity Committees (PIACs). The Public Interest Oversight Board (PIOB) has oversight authority over these boards and this panel. The PIOB is an independent body with the objective of increasing the confidence of investors and others that the public interest activities of IFAC—including the setting of standards by independent standard-setting boards—are properly responsive to the public interest. The structures and processes that support the operations of the independent standard-setting boards are facilitated by IFAC.

Although the Nominating Committee is not a PIAC, the PIOB has oversight authority over its activities related to the PIACs. The PIOB also approves the non-ex-officio members of the Nominating Committee, as well as the Nominating Committee Terms of Reference.

For purposes of this call, the above mentioned boards, committees and panel are collectively referred to as “the boards and committees.”

The Call is issued for the following reasons:

- To offer strategic guidance in selecting optimal nominees
- To provide information on the relevant membership qualifications
- To encourage a clear understanding of the Nominating Committee’s selection process, including the objective of achieving an appropriate balance in the composition of boards and committees
- To outline the performance expectations for volunteers

A nomination can be made by one or more organizations or, in the case of some of the independent standard-setting boards, by an individual. Where appropriate, references to “nominating organization” in

this call should be interpreted as also referring to individuals who self-nominate or nominate other individuals.

Volunteers

Volunteers are central to the effective functioning of the boards and committees. We depend on the efforts of dedicated volunteers, and are indebted to them for both their time and their commitment to the accountancy profession. Volunteers contribute mainly through active participation in meetings, task forces, and other working groups. Appointment as a board or committee chair or member is a significant responsibility, which entails the following:

- Acting in the public interest and, where appropriate, in the common interest of the worldwide accountancy profession
- Acting as an ambassador for the boards and committees in the member's country and region, by way of explaining and promoting the work of the boards and committees
- Preparing for, attending, and actively participating in all meetings of the board or committee and its task forces or other working groups

Term Limits

A member is ordinarily appointed for a 3-year term, and is expected to complete this term. A member who has completed a first term can be nominated for a second term by his or her nominating organization. The continuous term of service on the board or committee cannot exceed 6 years.

Each year, terms of service end for approximately one-third of the members of a board or committee. A member's term of service can be shorter than 3 years to achieve a balance in rotation. In this case, the member's total term of service can still be 6 years.

The 6-year limit can only be extended for a member who has been appointed as the chair of a board or committee during or at the end of the initial 6 years; he or she may continue to serve as chair for 3 more years (for an aggregate term of 9 years). In exceptional circumstances, which are to be specified by the Nominating Committee, a chair of an independent standard setting board or the Compliance Advisory Panel may serve for 1 additional term of 3 years (for an aggregate term of 12 years).

Selection Criteria

The Nominating Committee reviews the nominations to determine the best candidate for a position: the one who is most likely to enhance the quality of the output of the board or committee.

Factors that indicate the best candidate are experience, including experience at an international level and/or at least a good understanding of international issues impacting the profession; technical skills; and knowledge of the strategic objectives and current work plan of the board or committee. The Nominating Committee also considers the professional composition and geographical and gender balance of boards and committees, but the *best candidate* principle is the overriding objective for selection.

Furthermore, it is essential that candidates are able to work in English, because that is the language in which the boards and committees operate.

General Requirements for Membership

It is important to note that when a nomination leads to an appointment, the member and nominating organization are required to adhere to the following statements:

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- Members will act in the public interest, and will not submit to improper influence from any source, whether firm, organizational, national, regional, or other. Members will be asked to make a written declaration in this regard.
- Members will notify the Nominating Committee as soon as reasonably possible if their employer, employment status, or country of residence changes.
- Members will transfer and assign to IFAC all their rights, titles, and interest, including all rights of copyright, in the work product of the board or committee they serve. Members will be asked to do this in writing.
- The nominating organizations will support the members in their role, and will not exert undue influence, whether financial or otherwise, that might impair the members' ability to act with independence, integrity, and in the public interest. Nominating organizations will be asked to make a written declaration in this regard.
- The nominating organizations, when completing the nominations form, will be asked whether they have received or are aware of any formal complaints about the nominee or whether any disciplinary actions have been taken against the nominee. The Nominating organizations should inform the Nominating Committee of any developments in this regard after the nominations form has been submitted.

The Role of Technical Advisors

Each nominating organization has the right to appoint a technical advisor to aid its member in that member's contribution to the board or committee,¹ in ways such as helping with preparation for meetings and providing research and staff support.

Technical advisors attend meetings of the board or committee and participate in discussions and deliberations at the discretion of the members they accompany. In the absence of their members, they are entitled to attend and participate in the discussions and deliberations of the board or committee. They are not entitled to vote. They may be appointed as members of board or committee task forces or other working groups.

Technical advisors provide valuable support to members. The form for submitting nominations asks whether the nominating organization will provide technical support to the nominee. The nominating organization is encouraged to discuss with the nominee the organization's intention to appoint a technical advisor and the role of said technical advisor.

Technical advisors will be asked to make written declarations that they will act in the public interest and with integrity in discharging their responsibilities.

Tips for Selecting Candidates

To increase the nominating organizations' chances of submitting successful candidates, the Nominating Committee offers the following advice based on previous experience with candidate submissions.

- The specific membership requirements for a particular board or committee are the key for a successful nomination. Selecting candidates based on their seniority within the nominating organization does not increase their chances. The specific membership requirements for each board and committee are summarized in the overview of positions starting on page 14. More detail is provided in the board or committee sections. In addition, the Nominating Committee will seek to

¹ Members of the Compliance Advisory Panel and the Nominating Committee do not have technical advisors.

increase the representation of the BRICS countries (Brazil, Russia, India, China and South Africa) on the boards and committees.

- The form for submitting nominations has to be completed conscientiously and in full. Forms that contain errors or incomplete data decrease the nominees' chances.
- The information in the form has to be personalized for each submitted candidate. Using identical statements for multiple candidates diminishes the value of this information.
- The candidate information also has to be tailored to the requirements for the different positions. Replicating a candidate's statement for different nominations disregards the different needs of the boards and committees.
- Nominating organizations can decide to jointly submit a nomination of one candidate for membership of a board or committee. The costs for meeting attendance and technical support could then be divided between multiple organizations. With these joint nominations, the candidate for membership could for example be from one organization and the technical advisor from the other organization.
- The composition charts of most boards and committees indicate a gender imbalance in favor of men. Therefore, nominating a female candidate who meets the requirements for membership of the particular board or committee can significantly increase the probability of an appointment.

For more information on how to develop a strategic approach to nominating candidates for boards and committees in 2014, please read the guide titled [Developing a Nominations Strategy](#). This guide is provided as a companion to this document.

Submitting Nominations

Nominations of new members, as well as re-nominations of current members, can be submitted online from **January 15 to March 15, 2013**. Nominations submitted after March 15, 2013 will be reviewed at the discretion of the Nominating Committee.

Instructions for Submitting a Nomination

The nominations database is now located on the IFAC website and includes new features to improve the functionality and effectiveness of the nominations process. The new features include the ability to export the nominations form from the portable Excel form to the nominations database. In addition, you are now able to save an incomplete or complete nomination form in PDF format for review by the nominee.

Carefully read the instructions below before submitting a nomination.

Login to Your Account:

- If you have previously registered on the IFAC website, please enter your email address and password in the indicated fields on the [Login](#) page and click the login button.
- If you have forgotten your password, please click on the [Forgot Your Password](#) link, and your password will be sent to your email address.

Create a New Account:

- If you do not have an account, please create a new account on the [Registration page](#) as follows:

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- Enter your email address and profile information.
- Save the account information by clicking on the “Create new account” button.
- Go to the link provided in the confirmation email to activate your account and create a password.

Submit a Nomination:

- Once you are registered and logged in, navigate to the [Nominations Database page](#) and then click on *Make a New Nomination*.
- Fill out a separate nomination form for each position for which you would like to nominate a candidate. If you wish to nominate the same candidate for 2 different positions, 2 separate nomination forms should be submitted.
- A nomination form may not be submitted unless all questions are fully answered.
- Each nomination form can be saved as a draft and completed at a later date if needed. Please use the “Save as Draft” option at the end of the *Review* page of the form. Note that a nomination form is saved automatically if you click on the “Save” button at the end of each section of the nomination form.
- You may also save the nomination form as a PDF file and send it to a nominee to obtain additional information or for review. Please use the “Save as a PDF” option at the end of the *Review* page of the form.
- Once a nomination form is fully completed, you may review and submit the nomination by using the “Submit to IFAC” option on the Review tab at the end of the *Review* page of the form. **Once submitted, the nomination form is final and cannot be edited.**
- If you wish to obtain information from a nominee before completing the online nomination form, you may use a portable Excel form located on the [Nominations Database page](#). Once the nominee has filled out the Excel form, you can easily upload it to the database and finalize the submission process.

Manage Nominations:

- To manage your existing nominations, navigate to the [Nominations Database page](#). There, you can see the list of nominations that were created with your username. You may edit or delete draft nominations **before you submit them to IFAC**.
- A single account for all nominations will provide your organization with a complete overview of the nominations for this year and create a history of nominations for subsequent years.
- If you are submitting multiple nominations, you can make copies of any nomination so you do not have to answer questions that apply to all candidates (for example, questions that relate to the nominating organization) multiple times.
- People from your organization, including nominees, will not have access to nominations created from your account. If you wish for a nominee or somebody in your organization to review information you have submitted, you will need to send the nomination form(s) in PDF format.

Outcome of the Nominating Process

Finalizing the decisions on appointments is a lengthy process because of the significant due process

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requirements. Therefore, it is possible that you will not be notified of the outcome of your nomination(s) until October 2013. The Nominating Committee does not notify individuals of the outcome of the nominations process (with the exception of self-nominations), but rather defers to the nominating organization in conveying the message to its nominees.

The Nominating Committee will submit its recommendations to the IFAC Board for approval in September 2013. Depending on the board or committee, appointments might require subsequent approval of the PIOB in September 2013, or election / approval by the IFAC Council in November 2013.

Contact Information

If you have any questions, please direct your inquiries via email to nominations@ifac.org or call +1(212) 471-8730.

Performance Expectations

Performance Expectations as a Measure of Transparency

The quality of the output of the boards and committees, as well as their credibility, is ultimately determined by the performance of their members. Therefore, we aim to be transparent in clearly defining performance expectations for all members.

The Board and Committee Member Performance Program

The Nominating Committee annually reviews the performance of chairs and members according to the *Board and Committee Performance Program* (Performance Program). The Performance Program includes two types of evaluation: the board or committee chair, in consultation with the board or committee deputy chair, is asked to evaluate the performance of the board or committee members; and the board or committee members are asked to evaluate the performance of the board or committee chair. Chairs and members fill out confidential forms that they submit to the Nominating Committee. The criteria for the performance of members include attendance ratings, as well as the expectations set out below:

- Commitment to the Public Interest
 - No inappropriate motivation by, for example, regional or national interests, or other professional or commercial concerns (e.g., the nominating organization or a specific subset of the accountancy profession)
 - Focus on maintaining or improving the integrity of the global accountancy profession and its responsibilities to the public
- Level of Contribution and Work Quality
 - Contribution by preparing adequately for meetings
 - Initiative in taking on projects and a demonstrated willingness to assume responsibility
 - High-quality work by diligent research, technical aptitude, and the ability to place information in the context of the professional environment or other factors, such as economic, political, or commercial conditions
- Cooperation and Communication Skills
 - Proficiency in oral and written English
 - Responsiveness to the communications, such as emails, of the board or committee
 - Willingness to cooperate with all individuals on their board or committee in a constructive and productive manner
 - Awareness of the importance of the contributions of others, demonstrated by good listening skills, a considerate attitude in discussions, and awareness of cultural differences

The Application of the Performance Program

The Performance Program provides valuable input to the Nominating Committee when deciding on potential re-appointments, succession planning, and the removal of non-performing members.

Re-Appointments

- The Nominating Committee values the continuity of membership on boards and committees, but decisions on the re-appointment of members are foremost guided by the *best person for the position* criteria.
- The Nominating Committee considers the performance evaluations of re-nominated members in deciding on their re-appointment. Well-performing members are in general likely to be appointed for another term, unless there is a nominee whose professional qualifications, work experience, and/or educational background are more suited to the current needs of the particular board or committee. When the performance is unsatisfactory, members are unlikely to be recommended for re-appointment.

Succession Planning

- The planned succession of leadership on boards and committees also contributes to continuity, which ultimately affects the quality of the output. Through the Performance Program, the Nominating Committee consults the chair on the members' potential for future leadership. The committee considers this opinion when deciding on its recommendations for leadership positions.

Unsatisfactory Performance and Non-Performance

- For evaluations that were unsatisfactory, the chair of the board or committee will be asked to address the areas of potential improvement with the member.
- If the chair has evaluated a member's performance as unsatisfactory, the Nominating Committee considers this a strong signal of non-performance. If the Nominating Committee is requested to recommend to the IFAC Board the removal of a board or committee member, the chair's evaluation is considered as one indicative factor among others, such as low attendance ratings, unresponsiveness, and lack of efforts to improve performance.

Travel Subsidy for Qualifying IFAC Member Bodies in Developing Nations

The travel subsidy is available only to members nominated by IFAC member bodies. It is not available to self-nominated members of the boards or committees.

What is the Travel Subsidy for Developing Nations?

The subsidy is available to qualifying IFAC member bodies. The subsidy was established to encourage greater participation by developing nations on the boards and committees. The subsidy consists of financial support for the physical attendance of appointed members at meetings.

Who qualifies for the subsidy?

All nominees of IFAC member bodies with a dues level of \$10,000 or less,² and from a country with a Gross National Income (GNI) per capita below \$10,000,³ qualify for the subsidy. Eligibility is determined in the year that a nomination is submitted. In the case of joint nominations, all nominating IFAC member bodies would need to qualify under both criteria for the nominee to be eligible for a subsidy. A list of qualifying IFAC member bodies is provided in the table below.

Does a member body automatically qualify for the subsidy?

Qualifying IFAC member bodies need to indicate during the nominations process that its nominees should be considered for the subsidy. The nominations form includes a check box for this purpose. Failure to check the box means that the candidate foregoes the travel subsidy.

For what period is this subsidy awarded?

Once awarded, representatives will receive the subsidy for the full term for which they are appointed. The subsidy will not be withdrawn, even if during their term the dues level or GNI per capita exceeds \$10,000. However, at all times the member body must maintain its IFAC membership in good standing. If at any point the member body fails to meet its membership obligations in relation to payment of dues and/or participation in the *Member Body Compliance Program*, it will no longer be considered a qualifying member body, and application of the subsidy will be suspended.

Is there a limit to the number of subsidies provided?

A maximum of 18 representatives from all qualifying IFAC member bodies combined can receive the subsidy at one time.

Is there a limit to the amount of subsidized support?

The subsidy will be allocated based on reimbursement of actual expenditure to attend meetings of the board or committee (not meetings of task forces or other working groups), with the qualifying member body being responsible for the initial \$1,500 for each subsidized member. IFAC will then reimburse up to \$8,500 per subsidized member per year on any board or committee, except for the International Auditing and Assurance Standards Board (IAASB) where the cap will be \$13,500 per subsidized member per year.

² Dues for 2013.

³ Based on World Bank data.

Are there any further requirements for appointed members?

The subsidized members must provide a meaningful contribution to the work of the committee or board, and adhere to the requirements of the *Travel Subsidy Policy and Procedures*, which includes the conditions for reimbursement, such as the use of economy airfares and the prompt submission of expense claims with all receipts and vouchers.

Qualifying IFAC Member Bodies for 2014 Travel Subsidy		
	Country	Member Body
1.	Albania	Institute of Authorized Chartered Auditors of Albania
2.	Azerbaijan	The Chamber of Auditors of Azerbaijan Republic
3.	Bangladesh	The Institute of Chartered Accountants of Bangladesh
4.	Bangladesh	The Institute of Cost and Management Accountants of Bangladesh
5.	Bolivia	Colegio de Auditores de Bolivia
6.	Bosnia and Herzegovina	Association of Accountants and Auditors of Republic of Srpska
7.	Cameroon	The Institute of Chartered Accountants of Cameroon
8.	Colombia	Instituto Nacional de Contadores Públicos de Colombia
9.	Côte d'Ivoire*	Ordre des Experts Comptables et Comptables Agréés de Côte d'Ivoire
10.	Egypt	The Egyptian Society of Accountants and Auditors
11.	Fiji	Fiji Institute of Accountants
12.	Georgia	Georgian Federation of Professional Accountants and Auditors
13.	Ghana	The Institute of Chartered Accountants (Ghana)
14.	Guatemala	Instituto Guatemalteco de Contadores Publicos y Auditores
15.	Guyana	The Institute of Chartered Accountants of Guyana
16.	Haiti	Ordre des Comptables Professionels Agrees d'Haiti
17.	Iraq*	Iraqi Union of Accountants and Auditors
18.	Jamaica	The Institute of Chartered Accountants of Jamaica
19.	Jordan	Arab Society of Certified Accountants
20.	Jordan	Jordanian Association of Certified Public Accountants
21.	Kosovo	Society of Certified Accountants and Auditors of Kosovo
22.	Lesotho	Lesotho Institute of Accountants
23.	Liberia*	The Liberian Institute of Certified Public Accountants
24.	Madagascar	Ordre des Experts Comptables et Financiers de Madagascar

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Qualifying IFAC Member Bodies for 2014 Travel Subsidy		
	Country	Member Body
25.	Malawi	The Society of Accountants in Malawi
26.	Moldova, Republic of	Association of Professional Accountants and Auditors of the Republic of Moldova
27.	Morocco	Ordre des Experts Comptables du Royaume du Maroc
28.	Namibia	Institute of Chartered Accountants of Namibia
29.	Nepal	The Institute of Chartered Accountants of Nepal
30.	Nicaragua	Colegio de Contadores Públicos de Nicaragua
31.	Pakistan	Institute of Cost and Management Accountants of Pakistan
32.	Sierra Leone	The Institute of Chartered Accountants of Sierra Leone
33.	Sri Lanka	The Institute of Chartered Accountants of Sri Lanka
34.	Swaziland	Swaziland Institute of Accountants
35.	Tanzania, United Republic of,	National Board of Accountants and Auditors
36.	Tunisia	Ordre des Experts Comptables de Tunisie
37.	Uganda	Institute of Certified Public Accountants of Uganda
38.	Ukraine	Ukrainian Federation of Professional Accountants and Auditors
39.	Zambia	Zambia Institute of Chartered Accountants
40.	Zimbabwe*	The Institute of Chartered Accountants of Zimbabwe

* Availability of the travel subsidy / application of the travel subsidy policy and procedures to IFAC member bodies in these countries may be affected by sanctions and embargoes issued by the United States Treasury Department's Office of Foreign Assets Control (OFAC). Please contact the Executive Director, Governance and Operations at AltaPrinsloo@ifac.org for more information in this regard.

Overview of Vacancies on Boards and Committees for 2014

Board or Committee	Category	Total Number of Vacancies (Eligible for Re-appointment) ⁴	Matters to Consider in Developing a Nominations Strategy <ul style="list-style-type: none"> English proficiency is essential. Ability to commit the required time is essential. 	For More information click on the link
IFAC Board ⁵	Category A	2 (2)	<p>Nominees should be at a very senior level in their organization, and highly respected both inside and outside the profession. Nominees should also be very familiar with IFAC and the risks and opportunities pertaining to the global accountancy profession.</p> <p>The estimated time commitment (excluding work on subcommittees and working groups) is a minimum of 150 hours per year.</p> <p>Nominations from Africa–Middle East and Latin America–Caribbean are particularly welcome.</p> <p>The Nominating Committee will seek to continue to retain the gender balance on the IFAC Board. Nominations of female candidates are encouraged.</p>	IFAC Board
	Category B	1 (1)		
	Category C	3 (0)		
IAASB	Members	6 (4) [Not more than 4 (3) practitioners]	<p>Nominees for IAASB membership ideally should possess experience with audit or assurance issues and have knowledge of the subject matters considered by the IAASB, such that they are able to contribute effectively to the work of the board. Such experience and knowledge may be from a preparer, auditor, or user (including regulator) perspective.</p> <p>The total estimated time commitment is approximately 560–600 hours per year.</p> <p>For 2014, the Nominating Committee is particularly interested in nominees who are users of financial statements. The committee is also interested in nominees who are preparers of financial statements or who are from the government sector. Nominations of SMPs are strongly encouraged.</p> <p>Nominations from Africa–Middle East, Asia, Australia–Oceania, and Latin America–Caribbean are particularly welcome.</p> <p>Nominations of female candidates are strongly encouraged.</p>	IAASB
	Public Members	0 (0)		
IAESB	Members	5 (2) [Not more than 3 (2) practitioners]	<p>Nominees for IAESB membership ideally should possess knowledge in auditing, benchmarking methodologies, or educational assessment or measurement tools, such that they are able to contribute effectively to the work of the board.</p> <p>The total estimated time commitment is approximately 200–220 hours per year.</p> <p>For 2014, the Nominating Committee is particularly interested in nominees who are users</p>	IAESB

⁴ Numbers in parentheses indicate the number of current members who are eligible for re-appointment.

⁵ See reference on page 16.

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Board or Committee	Category	Total Number of Vacancies (Eligible for Re-appointment) ⁴	Matters to Consider in Developing a Nominations Strategy <ul style="list-style-type: none"> English proficiency is essential. Ability to commit the required time is essential. 	For More information click on the link
	Public Members	2 (2)	of financial statements, and nominees who are from international networks, large national firms or SMPs. Nominations from Africa–Middle East, Australasia–Oceania, Europe, and Latin America–Caribbean are particularly welcome. Nominations of female candidates are strongly encouraged.	
IESBA	Members	3 (0) [Not more than 2 (0) practitioners]	Nominees for IESBA membership ideally should possess knowledge of the subject matters considered by the IESBA, such that they are able to contribute effectively to the work of the board. Such knowledge may be from a preparer, auditor, or user (including regulator) perspective. The total estimated time commitment is approximately 275–300 hours per year. For 2014, the Nominating Committee is particularly interested in nominees who are preparers or users of financial statements, such as investors and analysts, and nominees who are practitioners with SMPs. Nominees with experience in governmental and internal auditing, and with experience in solving ethical dilemmas within an accounting or business context will also be welcome. Nominations from Africa–Middle East, Asia, Australasia–Oceania, and Latin America–Caribbean are particularly welcome. The Nominating Committee will seek to continue to retain the gender balance on the IESBA. Nominations of female candidates are therefore encouraged.	IESBA
	Public Members	0 (0)		
IPSASB	Members	4 (3)	Nominees for IPSASB membership ideally should possess experience in public sector institutions and knowledge of the subject matters considered by the IPSASB, such that they are able to contribute effectively to the work of the board. Such experience and knowledge may be from a preparer, auditor, or user perspective. They should also be strong advocates of the IPSASs. The total estimated time commitment is approximately 600 hours per year. For 2014, the Nominating Committee is particularly interested in nominees from public sector institutions such as ministries of finance, national audit offices, or similar governmental institutions, as well as academics who specialize in this area. Nominations from Africa–Middle East, Australasia–Oceania, and Latin America–Caribbean are particularly welcome. Nominations of female candidates are strongly encouraged.	IPSASB
	Public Members	0 (0)		

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Board or Committee	Category	Total Number of Vacancies (Eligible for Re-appointment) ⁴	Matters to Consider in Developing a Nominations Strategy <ul style="list-style-type: none"> English proficiency is essential. Ability to commit the required time is essential. 	For More information click on the link
CAP	Member Body Members	1 (0)	Nominees for CAP membership ideally should possess practical experience with SMOs and the Compliance Program; good knowledge of the IFAC member bodies; experience with international relations, institute building and assistance to developing nations; and a strong understanding of the effectiveness of legal and regulatory frameworks. The total estimated time commitment is approximately 220 hours per year. The Nominating Committee will seek to recommend a candidate from the Africa–Middle East region. The Nominating Committee will seek to continue to retain the gender balance on the CAP. Nominations of female candidates are therefore encouraged.	CAP
PAO Dev Committee	Chair	1 (1) ⁶	IFAC is seeking an exceptional individual to serve as Chair of the PAO Development Committee. This is a voluntary position for which the annual time commitment is estimated at 500 hours per year. Nominees for PAO Development Committee membership ideally should possess experience in providing guidance and facilitating assistance to PAOs, contacts or experience with development agencies, experience with the development of action plans, and experience working with donor funded projects. The total estimated time commitment is approximately 250 hours per year.	PAO Dev Committee Chair
	Member Body Members	4 (3)	For 2014, the Nominating Committee is particularly interested in nominations from North America. The Nominating Committee will seek to continue to retain the gender balance on the PAO Development Committee. Nominations from female candidates are therefore encouraged.	PAO Dev Committee
PAIB Committee	Chair	1 (0)	IFAC is seeking an exceptional individual to serve as Chair of the PAIB Committee. This is a voluntary position for which the annual time commitment is estimated at 350 hours per year. The PAIB Committee acts primarily as a strategic advisory body of PAIBs. Members therefore should bring an understanding of the demands and needs of organizations and the wider business environment, thereby providing important context to the strategic planning process. Nominees should be of an appropriate standing and prepared/able to mobilize IFAC member body and other networking support to ensure that they can	PAIB Committee Chair

⁶ Although eligible for re-appointment for 1 year in 2014, the current Chair has indicated that she will not be available for re-nomination.

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Board or Committee	Category	Total Number of Vacancies (Eligible for Re-appointment) ⁴	Matters to Consider in Developing a Nominations Strategy <ul style="list-style-type: none"> English proficiency is essential. Ability to commit the required time is essential. 	For More information click on the link
	Member Body Members	5 (4)	<p>contribute an informed strategic perspective.</p> <p>The total estimated time commitment is approximately 150 hours per year.</p> <p>For 2014, the Nominating Committee is particularly interested in nominees with a corporate or public sector background in large organizations, and nominees with experience in SMEs.</p> <p>Nominations from Africa–Middle East, Australasia–Oceania, and Latin America–Caribbean are particularly welcome.</p> <p>Nominations of female candidates are strongly encouraged.</p>	PAIB Committee
SMP Committee	Member Body Members	5 (5)	<p>Nominees for SMP Committee membership ideally should possess an understanding of how SMPs/SMEs can cost-effectively implement the ISAs, the IFRSs for SMEs, and the Code of Ethics for Professional Accountants; expertise in SMP policy and regulation; and/or experience with assurance and related services that address financial reporting, other than the audit.</p> <p>The total estimated time commitment is approximately 175 hours per year.</p> <p>For 2014, the Nominating Committee is particularly interested in nominees with experience in developing resources and tools that help SMPs to implement international standards and provide business support services to clients.</p> <p>Nominations from Africa–Middle East, Australasia–Oceania, and Latin America–Caribbean are particularly welcome.</p> <p>Nominations of female candidates are strongly encouraged.</p>	SMP Committee
Nominating Committee	Member Body Members	3 (2)	<p>Nominees to the Nominating Committee should be very senior members of a member body, with considerable international experience. Knowledge of IFAC is required, as well as the ability to assess candidate skills and qualifications with a high degree of impartiality.</p> <p>The total estimated time commitment is approximately 200 hours per year.</p> <p>For 2014, nominations are limited to non IFAC Board members. The Nominating Committee is particularly interested in nominees from Small and Medium Practices.</p> <p>Nominations from Australia–Oceania are particularly welcome.</p> <p>The Nominating Committee will seek to continue to retain the gender balance.</p>	Nominating Committee

IFAC Board

Overview	
Board Size:	22 Member Body Members
Vacancies in 2014: ⁷	2 from Dues Category A
	1 from Dues Category B
	3 from Dues Category C
Who Can Nominate:	IFAC Member Bodies
Election/Approval Required:	IFAC Council

Roles and Responsibilities

The Board is responsible for taking all practical steps to achieve the mission of the organization, by overseeing its governance, membership, resource allocation, and appointments to all other boards and committees. The Board also oversees the work of these boards and committees, but does not influence the work programs of the independent standard-setting boards. The Board recommends to the Council the strategic course of IFAC with respect to policy-making, major initiatives, and fostering relations with international organizations and governments.

The Board has general authorities and responsibilities, and specific responsibilities in relation to the IFAC Council, the Forum of Firms, and the Public Interest Oversight Board (PIOB).

All Board members are expected to act with integrity and in the public interest. Board members, being in a position of responsibility and authority in the governance structure of IFAC, 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. All Board members share responsibility for financial oversight of the organization.

The Board currently operates 4 subcommittees: Governance and Audit Committee, Planning and Finance Committee, IFAC Regulatory Liaison Group, and Public Policy and Regulatory Advisory Group. In addition to these subcommittees, the Board may form ad hoc working groups and advisory groups that are assembled for temporary projects and Board-related tasks. Board members are appointed to these subcommittees on the basis of their individual expertise and experience, as well as other factors related to the individual subcommittee Terms of Reference.

Membership

The allocation of seats on the Board reflects the level of financial contribution by the IFAC member bodies. There are 3 categories (A, B, and C) of contribution, each of which corresponds to a certain number of seats. The categories are divided as follows: (A) the top 12 contributing member bodies

Learn More about the IFAC Board

The [governance section of the IFAC website](#) contains many resources related to the IFAC Board's roles and responsibilities, such as:

- Constitution
- Bylaws
- Information on the Board's subcommittees
- [IFAC Annual Report](#)
- [IFAC Strategic Plan for 2013–2016](#)
- IFAC Operational Plan for 2013

⁷ In 2014, the Nominating Committee will aim to re-establish the 9–6–6 IFAC Board seat allocation.

occupy 9 seats; (B) the 13–24 contributing member bodies occupy 6 seats; and (C) the member bodies that are not ranked in the top 24 occupy 6 seats. If the Nominating Committee considers it appropriate to apply some degree of flexibility, the allocation of Board seats may be modified within ranges specified in the Constitution. The Nominating Committee is required to report to the Board and Council the reason for such modification. The Bylaws permit two or more member bodies from a single country to aggregate their financial contributions for purposes of Board seat allocation. This has to be indicated when submitting their nomination.

Not more than 2 Board members (excluding the President) can be nominated by IFAC member bodies headquartered in the same country.

The primary criterion for selection of nominees is the best persons for the available positions, taking into consideration factors such as leadership ability, experience, and other personal skills and attributes. The Nominating Committee also takes into consideration geographic balance, industry balance, size of employer, and gender balance.

General Qualifications for Nominees

Experience

A nominee must be a member, chief executive officer or equivalent officer of the nominating member body or of one of the IFAC member bodies nominating as a group of member bodies.

Nominees should be at a very senior level in their organization, and highly respected both inside and outside the profession.

Nominees should also be very familiar with the risks and opportunities pertaining to the global accountancy profession and with IFAC in general.

Written and oral proficiency in English is essential.

How can your candidate(s) strengthen the professional diversity of the Board in 2014? The following types of professionals will continue their service on the Board in 2014:

Practitioners

Big 4	3
Other International Network	2
SMP	2
Total Practitioners	7

Non-Practitioners

Academic	2
Consultant	1
Member Body Staff	1
Public Sector Auditor	2
Professional Accountant in Business – Large Entity	3
Total Non-Practitioners	9

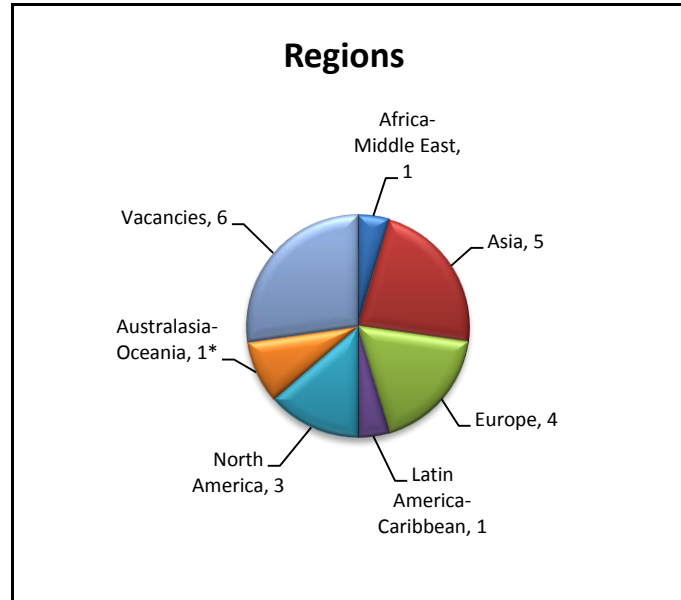
Geographic Balance

The Nominating Committee's goal is to improve global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

Although each candidate is ultimately selected on the basis of experience, the Nominating Committee is particularly interested in receiving nominations from Africa–Middle East and Latin America–Caribbean.

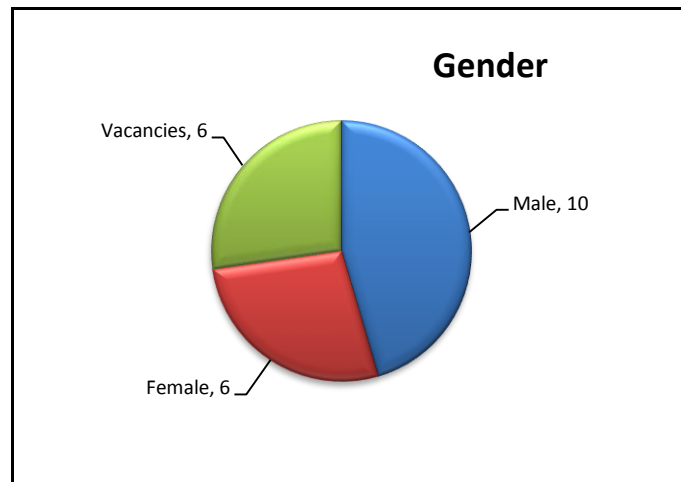
**The IFAC President is regarded as not representing any region.*

Projected Composition in 2014



Gender Balance

The Nominating Committee is committed to improving gender balance on all the boards and committees. In 2014, the Nominating Committee will seek to continue to reduce the gender imbalance. Nominations of women to the Board are therefore encouraged.



Requirements of Membership

Time Requirements

The Board meets 4 times a year and conference calls may be scheduled to consider more pressing issues. Conservatively, this amounts to 150 hours per year, including preparation and travel. In addition, members often participate on subcommittees and working groups, which require an additional time commitment. Board members may also need time to consult with their member bodies on agenda matters. Candidates may be asked to verify that their employer fully supports their Board membership and will ensure that time is made available to adequately fulfill these requirements.

Summary of Time Commitment

- Attendance is required at 4 meetings per year; attendance at the Council meeting is desirable
- Subcommittees and working groups may require additional time between meetings
- Estimated time commitment is a minimum of 150 hours per year (excluding work on subcommittees and working groups)

Performance

Board members are evaluated each year under the *Board and Committee Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal Board meetings, such as in subcommittees and working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for re-appointment and for leadership opportunities.

Financial Requirements

The nominating member body is responsible for the costs of attending Board meetings for both the member and the technical advisor, if the member body wishes to appoint a technical advisor. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

IFAC Board Rotation Schedule 2013								Term Ending Eligible for re- appointment (X1)		
	Dues Category	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Allen (President, 2013–2014)		M		New Zealand	NZICA	P–Big 4	2007		X	
Kirtley (Deputy President, 2013–2014)	A	F	NA	USA	AICPA	Consultant	2008		X	
Category A	Dues Category	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Bellringer	A	F	NA	Canada	CICA	PSA	2013			X1
Elorrieta	A	F	LA	Brazil	CFC/ IBRACON	P–Big 4	2011	X1		
Grimes	A	F	AU	Australia	ICAA/CPA AU	PAIB–LE	2012		X1	
Harris	A	M	NA	USA	AICPA	P–SMP	2011	X1		
Hodgkinson	A	M	EU	UK	CCAB (ICAEW)	MB Staff	2008	X		
Potdevin	A	M	EU	France	CNCC/ CSOEC	P–OIN	2010			X
Rejman	A	F	EU	UK	ACCA	PAIB–LE	2010			X
Shinohara	A	M	AS	Japan	JICPA	P–Big 4	2012		X1	
Category B	Dues Category	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Byrkjeland	B	F	EU	Nordic Federation	NRF	P–OIN	2013			X1
Casals	B	M	EU	Spain	ICJCE	NGO	2011	X1		
Chen	B	M	AS	China	CICPA	MB Staff (SMP/SME)	2013			X1
Joo	B	M	AS	Korea	KICPA	Academic	2013			X1
Ramaswamy	B ⁸	M	AS	India	ICAI	P–SMP	2012		X1	
Turker	B	M	EU	Turkey	TÜRMÖB/EAAT	P–SMP	2012		X1	
Vieweg	B	M	NA	Canada	CMA CA	Academic	2009		X	
Category C	Dues Category	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Bouraoui	C	M	A–ME	Tunisia	OECT	P–OIN	2008	X		
Hadibroto	C	M	AS	Indonesia	IAI	P–Big 4	2012		X1	
Katto	C	M	A–ME	Uganda	ICPAU/ACCA	FSR	2008	X		
Loubser	C	M	A–ME	South Africa	SAICA	PAIB–LE	2013			X1
Monroe Ellis	C	F	LA	Jamaica	ICAJ	PSA	2013			X1
Total								6	8	8

⁸ Based on the 2013 dues, ICAI (India) moves to Category A, therefore three rotations in Category A will result in 2 vacancies.

International Auditing and Assurance Standards Board

Overview

Board Size:	18 Members (of whom no more than 9 are practitioners and no fewer than 3 are public members)
Vacancies for 2014:	6 of whom no more than 4 can be practitioners
Who Can Nominate:	Any individual or organization
Approval Required:	IFAC Board and Public Interest Oversight Board (PIOB)

Mission

The International Auditing and Assurance Standards Board (IAASB) develops and issues, in the public interest and under its own authority, high-quality standards on quality control and auditing, review, and other assurance and related services. It is dedicated to facilitating the convergence of national and international standards, thereby enhancing the quality and consistency of practice throughout the world and strengthening public confidence in the global auditing and assurance profession.

Prior to finalization of the Clarity Project in 2008, IFAC's Compliance Program reported that [126 jurisdictions](#) around the world had adopted the extant International Standards on Auditing (ISAs) or otherwise used them as the basis of their national standards. As the clarified ISAs are now effective, many of these jurisdictions are moving to adopt and implement them—in total 82 jurisdictions as of September 30, 2012. ISAs are intended for use in all audits, including those for publicly traded companies, private business of all sizes, and government entities at all levels.

Learn More about the IAASB:

The following information can be accessed on the IAASB [website](#):

- Terms of Reference
- Due Process
- Projects
- Exposure Drafts and Consultation Papers
- Meeting Materials
- Meeting Minutes / Audio Recordings
- Annual Report
- [IAASB Strategy and Work Plan for 2012–2014](#)

The IAASB's Work Plan for 2014

During 2014, the IAASB's efforts will include initiatives directed at (a) supporting global financial stability, (b) enhancing the role, relevance and quality of assurance and related services in an evolving world, and (c) facilitating adoption and implementation efforts.

The IAASB's priority in 2014 will be completing its work to enhance the communicative value and relevance of the auditor's report. This will involve revision of the IAASB's reporting ISAs and, as appropriate, related standards on auditor communications with those charged with governance. In connection with auditor reporting, the IAASB's work in 2014 may also include enhancement of the international standard on going concern, and initiatives to support the implementation of the new reporting standards.

Further, in supporting global financial stability, the IAASB will address auditing of financial statement disclosures, and determine whether revisions are needed to its standards and guidance addressing accounting estimates, including fair value estimates. The IAASB will explore audit issues relevant broadly to the financial services sector, as well as those relating to preliminary announcements.

In addition, the IAASB will assess the findings from its ISA implementation monitoring activities and, in light of those findings and stakeholder input, begin work to revise or develop a new ISA or revise its quality control standard. It may also undertake new initiatives to develop further practical implementation guidance material. The IAASB will also continue its practice of monitoring developments in International Financial Reporting Standards.

In enhancing the role, relevance and quality of assurance and related services, the IAASB will explore new standards that may be warranted in emerging areas—principally integrated reporting but also in areas such as sustainability reporting and corporate governance statements. The IAASB will also commence work to revise the international standard on agreed-upon procedures, and consider other initiatives also relevant to addressing the needs of smaller entities and practices.

The IAASB will continue to liaise with national standard setters and key regulatory and other organizations, which will involve meetings, presentations, and participation in forums and workshops. Amongst other aims, such outreach will assist in identifying barriers to the further adoption of the International Standards and inform the IAASB as to appropriate actions to facilitate their effective implementation.

The IAASB follows a rigorous due process for standard setting, the application of which is subject to the oversight of the PIOB.

General Qualifications for Nominees

Experience

The Nominating Committee is interested in receiving nominations from both non-practitioners and practitioners. In the case of the non-practitioner vacancies, nominations of individuals who are users of financial statements are especially welcome. The Nominating Committee is also interested in nominees who are preparers of financial statements or who are from the government sector. The nomination of small and medium practitioners is strongly encouraged.

Nominees will ideally possess experience with audit or assurance issues relevant to one or more of the public company, private company, or governmental sectors, and have knowledge of the subject matters considered by the IAASB, such that they are able to contribute effectively to the work of the board. Such experience and knowledge may be from a preparer, auditor, or user (including regulator) perspective.

The Nominating Committee welcomes nominations from all stakeholders, including the general public, as well as from IFAC member bodies and the Forum of Firms. English proficiency (both written and oral) will be essential.

Membership

The IAASB has 18 members of whom no more than 9 can be practitioners and no fewer than 3 should be public members.

The Nominating Committee will recommend the appointment of 6 candidates of whom no more than 4 can be practitioners. For a more detailed definition of practitioners and non-practitioners, please see *Appendix B*.

Public Members

For 2014, there are no vacancies for public members. However, should strong candidates be nominated in this category, the Nominating Committee may consider reducing the number of vacancies in another category. Public members should be able and be seen to reflect the wider public interest, and it is desirable that they have knowledge of the subject matters considered by the IAASB, such that they are able to contribute effectively to the work of the board. For a detailed description of a public member, please see *Appendix C*.

How can your candidate(s) strengthen the professional diversity of the IAASB in 2014? The following types of professionals will continue their service on the IAASB in 2014:

Practitioners

Big 4	3
SMP	1
Member Body Staff	1
Total Practitioners	5

Non-Practitioners

Academic	1
Standard Setter	2
Financial Services Regulator	1
Member Body Staff	1
Public Sector Auditor	1
Retired–Other	1
Total Non-Practitioners	7

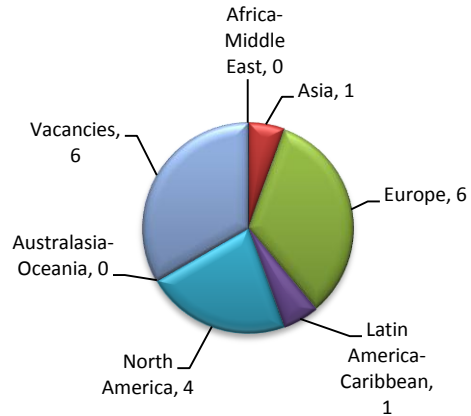
Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of experience, the Nominating Committee is particularly interested in receiving nominations from Africa–Middle East, Asia, Australia–Oceania, and Latin America–Caribbean.

Projected Composition in 2014

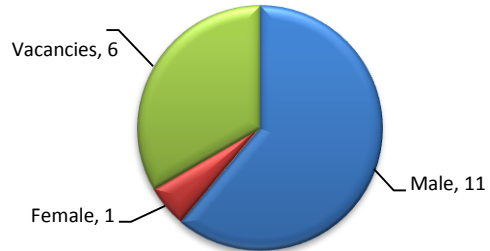
Regions



Gender Balance

The Nominating Committee is committed to improving gender balance on all the boards and committees. For 2014, the Nominating Committee will seek to continue to reduce the gender imbalance. Nominations of women to the IAASB are therefore strongly encouraged.

Gender



Requirements of Membership

Time Requirements

IAASB members must attend all 4 meetings of the full IAASB each year, and any additional Board meetings or teleconferences that may be held in exceptional circumstances. Following a schedule of 4 meetings per year, the time commitment is approximately 20 days of meetings and 10 to 15 days of preparation and travel. Conservatively, this will amount to a commitment of approximately 380 hours per year.

IAASB members must further commit to work on 2 or 3 project task forces. Each task force meets physically approximately 4 times per year, depending on the status of the project. These meetings are generally 2 days in length. Shorter meetings are usually conducted by conference call or video link or held in conjunction with a full meeting. The estimated time commitment for task force participation will be approximately 180 hours per year.

A task force chair might be asked to attend meetings of the IAASB Consultative Advisory Group (CAG) to present findings and seek input on projects. Similarly, a task force chair may be asked to attend the annual meeting of the IAASB–National Standards Setters Liaison Group. The estimated time commitment for this is approximately 40 hours per year.

Members may also have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input, or in delivering presentations and conducting related outreach activities.

The total time a member of the IAASB might be expected to commit annually therefore is approximately 560 hours, or 600 hours if IAASB CAG attendance as a task force chair is requested.

Candidates may be asked to verify that their employer fully supports their IAASB membership and will ensure that time is made available to adequately fulfill these requirements.

Performance

IAASB members are evaluated each year under the *Board and Committee Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal meetings, such as in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for re-appointment and for leadership opportunities.

Summary of Time Commitment

- Must attend all 4 meetings of the full IAASB each year
- Must make a further commitment to serve on 2 or 3 task forces, each meeting approximately 4 times per year
- Some members might be asked to attend meetings of the IAASB CAG or the IAASB–National Standard Setters Liaison Group meeting
- Total time commitment is approximately 560 to 600 hours per year

Financial Requirements

Costs of attending IAASB meetings are borne by the member or the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member or the member's nominating organization. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

Public Members

If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member.

For a detailed description of a public member, please see *Appendix C*.

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

IAASB Rotation Schedule 2013							Term Ending Eligible for re- appointment (X1)		
Public Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Hällström	M	EU	Sweden	INTOSAI	PSA	2013			X1
Picqueur	M	EU	Belgium	Self	FSR	2012		X1	
Sekiguchi	M	AS	Japan	JICPA	SS	2009		X	
Non-Practitioner Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Grant	M	EU	UK	CCAB (ICAEW)	SS	2008	X		
Kelsall	F	AU	Australia	ICAA/ CPA AU	SS	2011	X1		
Köhler	F	EU	Germany	IDW/WPK	Academic	2012		X1	
Landes	M	NA	USA	AICPA	MB Staff	2013			X1
Schilder (Chair, 2009–2011/ 2012–2014)	M	EU	Netherlands	NBA	SS	2009		X1	
Wiersema	M	NA	Canada	CICA	R–Other	2013			X1
Practitioner Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Archambault	M	NA	USA	Grant Thornton	P–OIN	2010	X1		
Blascos	M	EU	France	KPMG	P–Big 4	2011	X1		
Chen	M	AS	China	CICPA	P–LNF	2011	X1		
Coscodai	M	LA	Brazil	CFC/ IBRACON	P–Big 4	2010			X
Gélard	M	EU	France	CNCC/ CSOEC	MB Staff	2009		X	
McCabe	F	AU	Australia	Deloitte	P–Big 4	2008	X		
Montgomery (Deputy Chair, 2013)	M	NA	USA	E&Y	P–Big 4	2009		X	
Murtagh	M	EU	UK	ACCA	P–SMP	2012		X1	
Winter	M	NA	Canada	PwC	P–Big 4	2012		X1	
Total							6	8	4

International Accounting Education Standards Board

Overview

Board Size:	18 Members (of whom no more than 9 are practitioners and no fewer than 3 are public members)
Vacancies for 2014:	7 of whom no more than 3 can be practitioners and no fewer than 2 should be public members
Who Can Nominate:	Any individual or organization
Approval Required:	IFAC Board and Public Interest Oversight Board (PIOB)

Mission

The International Accounting Education Standards Board (IAESB) develops and issues, in the public interest and under its own authority, standards and guidance on prequalification education and training of accountants, and on continuing professional development for members of the accountancy profession. In addition, the IAESB contributes to the advancement of accounting education programs worldwide, particularly where this will assist economic development.

The IAESB issues International Education Standards (IESs), which define education standards for professional accountants, International Education Practice Statements (IEPSs) and International Education Information Papers (IEIPs), which assist in the implementation of good practice in the education and the development of professional accountants by providing advice or guidance on how to achieve good practice.

Learn More about the IAESB:

The following information can be accessed on the IAESB [website](#):

- Terms of Reference
- Due Process
- Projects
- Exposure Drafts
- Meeting Materials
- Meeting Minutes
- [IAESB Strategy and Work Plan for 2010–2013](#)

The IAESB's Work Plan for 2014

In 2014, the IAESB will begin to implement its strategic plan for 2014–2016, which will be developed throughout 2013. While it is premature to determine the specific projects at this date, it seems likely that the IAESB will be developing guidance on how to implement the IESs and how to measure assurance of the achievement of learning outcomes required by the revised IESs.

The IAESB will increase dialogue with regulators, IFAC member bodies, national standard setters and other educational organizations, which involve meetings, presentations, and participation in forums and workshops. Amongst other aims, such outreach will assist in identifying barriers to the further adoption of the IESs and inform the IAESB as to appropriate actions to facilitate its effective implementation. Accordingly, individual board members will be expected to engage with IFAC member bodies, national standard setters, and, where appropriate, other educational organizations on this subject.

The IAESB follows a rigorous due process for standard setting, the application of which is subject to the oversight of the PIOB.

General Qualifications for Nominees

Experience

The Nominating Committee is interested in receiving nominations from both non-practitioners and practitioners. In the case of non-practitioner vacancies, including the public member vacancies, nominations of individuals who are users of financial statements are especially welcome. In the case of practitioners, the Nominating Committee is interested in nominees from other international networks, large national firms, and small- and medium-sized practices.

Nominees with knowledge in auditing, benchmarking methodologies, or educational assessment or measurement tools will be especially welcome.

The Nominating Committee welcomes nominations from all stakeholders, including the general public, as well as from IFAC member bodies and the Forum of Firms of individuals who have technical knowledge of the subject matters considered by the IAESB. English proficiency (both written and oral) will be essential.

Membership

The IAESB has 18 members of whom no more than 9 can be practitioners and no fewer than 3 should be public members.

The Nominating Committee will recommend the appointment of 7 candidates of whom at least 2 should be public members and 2 other non-practitioners, and no more than 3 can be practitioners. For a more detailed definition of practitioners and non-practitioners please see *Appendix B*.

Public Members

For 2014, at least 2 positions on the IAESB are open for public member nominations. These public members should be able and be seen to reflect the wider public interest, and it is desirable that they have knowledge of the subject matters considered by the IAESB, such that they are able to contribute effectively to the work of the board. For a detailed description of a public member, please see *Appendix C*.

How can your candidate(s) strengthen the professional diversity of the IAESB in 2014? The following types of professionals will continue their service on the IAESB in 2014:

Practitioners

Big 4	5
SMP	1
Total Practitioners	6

Non-Practitioners

Academic	2
Consultant	1
Member Body Staff	2
Total Non-Practitioners	5

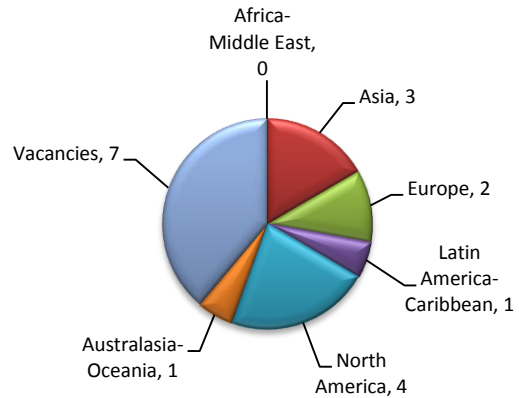
Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of experience, the Nominating Committee is particularly interested in receiving nominations from Africa–Middle East, Australasia–Oceania, Europe, and Latin America–Caribbean.

Projected Composition in 2014

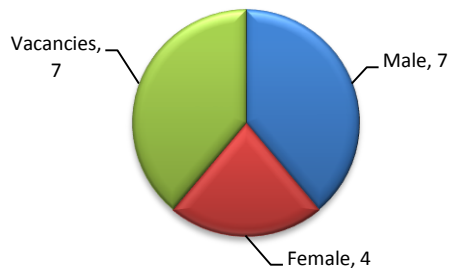
Regions



Gender Balance

The Nominating Committee is committed to improving gender balance on all the boards and committees. For 2014, the Nominating Committee will seek to continue to reduce the gender imbalance. Nominations of women to the IAESB are therefore strongly encouraged.

Gender



Requirements of Membership

Time Requirements

IAESB members must attend all 3 to 4 meetings of the full IAESB each year. The time commitment for this is approximately 9 to 12 days of meetings and 8 to 10 days of preparation and travel. Conservatively, this will amount to a commitment of approximately 175 hours per year.

IAESB members must further commit to work on a project task force. Task forces generally conduct their work by email and conference call, and may meet in conjunction with a full IAESB meeting. The estimated time commitment for task force participation is approximately 25 hours per year.

Summary of Time Commitment

- Must attend all 3–4 meetings of the full IAESB each year
- Must make a further commitment to serve on a task force
- Members might be asked to attend meetings of the IAESB CAG
- Total time commitment is approximately 200 to 220 hours per year

Members might be asked to attend meetings of the IAESB Consultative Advisory Group (CAG) to present findings and seek input on projects. The estimated time commitment for this is approximately 20 hours per year.

Members may also have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input, or in delivering presentations and conducting related outreach activities.

The total time a member of the IAESB might be expected to commit annually therefore is approximately 200 hours, or 220 hours if IAESB CAG attendance is requested.

Candidates may be asked to verify that their employer fully supports their IAESB membership and will ensure that time is made available to adequately fulfill these requirements.

Performance

IAESB members are evaluated each year under the *Board and Committee Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for re-appointment and for leadership opportunities.

Financial Requirements

Costs of attending IAESB meetings are borne by the member or the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member or the member's nominating organization. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

Public Members

If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member.

For a detailed description of a public member, please see *Appendix C*.

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

IAESB Rotation Schedule 2013							Term Ending Eligible for re- appointment (X1)		
Public Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Austin	M	EU	UK	CIPFA	Government	2011	X1		
Hiramatsu	M	AS	Japan	JICPA	Academic	2010			X
Kieswetter	M	A–ME	South Africa	IRBA	PAIB–LE	2011	X1		
Non–Practitioner Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Kharwa (Deputy Chair, 2013)	M	A–ME	South Africa	SAIPA	Academic	2008	X		
Langfield–Smith	F	AU	Australia	ICAA/ CPA AU	Academic	2008	X		
Minchington	F	EU	UK	ACCA	MB Staff	2012		X1	
Reigle	M	NA	USA	AICPA	MB Staff	2012		X1	
Tapia	F	LA	Mexico	IMCP	Academic	2013			X1
Wolnizer (Chair, 2012–2014)	M	AU	Australia	ICAA/ CPA AU	Consultant	2012		X1	
Practitioner Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Canetti	M	LA	Argentina	BDO Int.	P–OIN	2008	X		
Kalaluka	M	A–ME	Zambia	ZICA	P–SMP	2011	X1		
Mudalige	M	AS	Sri Lanka	ICASL	P–Big 4	2013			X1
Orth	M	EU	Germany	IDW/WPK	P–Big 4	2011	X1		
Shah	M	AS	India	ICAI	P–SMP	2012		X1	
Simko	M	NA	USA	E&Y	P–Big 4	2013			X1
Vitale	F	NA	USA	PwC	P–Big 4	2012			X1
Walsh	F	NA	USA	KPMG	P–Big 4	2009		X	
Wellings	M	EU	UK	Deloitte	P–Big 4	2013			X1
Total							7	5	6

International Ethics Standards Board for Accountants

Overview

Board Size:	18 Members (of whom no more than 9 are practitioners and no fewer than 3 are public members)
Vacancies for 2014:	3 of whom no more than 2 can be practitioners
Who Can Nominate:	Any individual or organization
Approval Required:	IFAC Board and Public Interest Oversight Board (PIOB)

Mission

The International Ethics Standards Board for Accountants (IESBA) develops and issues in the public interest high-quality ethical standards and other pronouncements for professional accountants around the world. The IESBA issues the *Code of Ethics for Professional Accountants* (the Code) and its interpretations. The Code and interpretations apply to all professional accountants who are members of a member body, whether in public practice, in business, academia, or in the public sector. The IESBA also publishes other ethics-related materials, thereby advancing public understanding of the ethical requirements of professional accountants.

Learn More about the IESBA

The following information can be accessed on the IESBA [website](#):

- Terms of Reference
- Due Process
- Projects
- Exposure Drafts
- Meeting Materials
- Meeting Minutes
- [IESBA Strategy and Work Plan for 2011–2012](#)

The IESBA's Work Plan for 2014

In 2012, the IESBA is scheduled to complete projects on conflicts of interest and on responding to breaches of the Code, and to make significant progress on its project to provide ethical guidance for professional accountants when responding to suspected fraud or illegal acts. The IESBA will likely have ongoing activities pursuant to the recommendations of an IESBA working group that is studying the issues faced by professional accountants in small- and medium-sized practices and entities in applying the Code. In addition, the IESBA will obtain an understanding of whether recent corporate accounting irregularities reveal ethical implications for professional accountants in business, and determine whether part C of the Code should be strengthened to provide PAIBs with more guidance and support. The IESBA is also scheduled to develop its strategic plan for 2014–2015.

Adoption and implementation of the Code is an important strategic initiative of the IESBA and, in 2014, the IESBA will continue to provide support for member body adoption and implementation of the Code.

Also in 2014, the IESBA's convergence initiatives will involve increasing dialogue with regulators and national standard setters regarding the Code's independence standards for assurance engagements. Accordingly, individual board members will be expected to engage with regulators and national standard setters on this subject.

The IESBA follows a rigorous due process for standard setting, the application of which is subject to the oversight of the PIOB.

General Qualifications for Nominees

Experience

The Nominating Committee will be interested in receiving nominations from both non-practitioners and practitioners (including individuals who are preparers of financial statements; individuals who are users of financial statements, such as investors and analysts; and individuals who are practitioners with small- and medium-sized firms and non-practitioners with small- and medium-sized entities). Nominees with experience in governmental and internal auditing, and with experience in solving ethical dilemmas within an accounting or business context will also be welcome.

The Nominating Committee welcomes nominations from all stakeholders, including the general public, as well as from IFAC member bodies and the Forum of Firms of individuals who have technical knowledge of the subject matters considered by the IESBA. English proficiency (both written and oral) will be essential.

Membership

The IESBA has 18 members of whom no more than 9 can be practitioners and no fewer than 3 should be public members.

The Nominating Committee will recommend the appointment of 3 candidates of whom no more than 2 can be practitioners. For 2014, should strong candidates be nominated in the public member or non-practitioner category, the Nominating Committee will consider reducing the number of practitioners by one. For a more detailed definition of practitioners and non-practitioners, please see *Appendix B*.

Public Members

For 2014, there are no vacancies for public members. However, as indicated above, should strong candidates be nominated in this category, the Nominating Committee will consider reducing the number of practitioners by one. Public members should be able and be seen to reflect the wider public interest, and it is desirable that they have knowledge of the subject matters considered by the IESBA, such that they are able to contribute effectively to the work of the board. For a detailed description of a public member, please see *Appendix C*.

How can your candidate(s) strengthen the professional diversity of the IESBA in 2014? The following types of professionals will continue their service on the IESBA in 2014:

Practitioners

Big 4	4
Other International Network	1
SMP	2
Total Practitioners	7

Non-Practitioners

Academic	2
Member Body Staff	2
Professional Accountant in Business – Large Entity	2
Public Sector Auditor	1
Standard Setter	1
Total Non-Practitioners	8

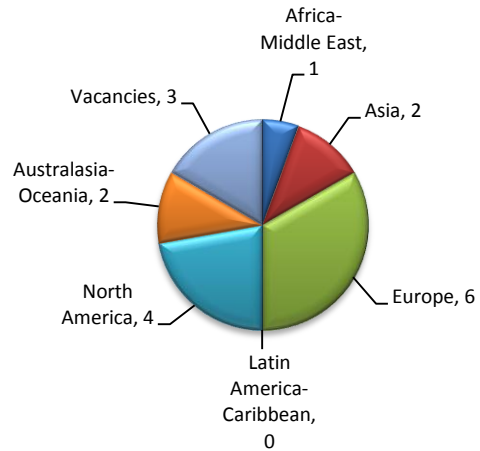
Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of experience, the Nominating Committee is particularly interested in receiving nominations from Africa–Middle East, Asia, Australasia–Oceania, and Latin America–Caribbean.

Projected Composition for 2014

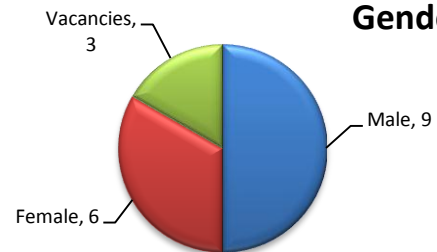
Regions



Gender Balance

The Nominating Committee is committed to maintaining gender balance on all its boards and committees. For 2014, the Nominating Committee will seek to continue to retain the gender balance on the IESBA. Nominations of women to the IESBA are therefore encouraged.

Gender



Requirements of Membership

Time Requirements

IESBA members must attend all 3 to 4 meetings of the full IESBA each year. The time commitment for this is approximately 12 days of meetings and 8 to 10 days of preparation and travel. Conservatively, this will amount to a commitment of approximately 175 hours per year.

IESBA members must further commit to working on a project task force. Each task force meets approximately 2 to 5 times per year, depending on the status of the project. These meetings are generally 2 days in length. Shorter meetings are usually conducted by conference call or video link or held in conjunction with a full IESBA meeting. The estimated time commitment for task force participation will be approximately 80 to 100 hours per year.

A task force chair might be asked to attend meetings of the IESBA Consultative Advisory Group (CAG) to present findings and seek input on projects. The estimated time commitment for this is approximately 25 hours per year.

Members may also have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input, or in delivering presentations and conducting related outreach activities.

The total amount of time a member of the IESBA might be expected to commit annually therefore is approximately 275 hours, or 300 hours if IESBA CAG attendance as a task force chair is requested.

Candidates may be asked to verify that their employer fully supports their IESBA membership and will ensure that time is made available to adequately fulfill these requirements.

Performance

IESBA members are evaluated each year under the *Board and Committee Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for re-appointment and for leadership opportunities.

Summary of Time Commitment

- Must attend all 3–4 meetings of the full IESBA each year
- Must make a further commitment to serve on a task force, meeting approximately 2 to 5 times per year
- Some members might be asked to attend meetings of the IESBA CAG
- Total time commitment is approximately 275 to 300 hours per year

Financial Requirements

Costs of attending IESBA meetings are borne by the member or the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member or the member's nominating organization. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

Public Members

If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member. **For a detailed description of a public member, please see *Appendix C*.**

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

IESBA Rotation Schedule for 2013							Term Ending Eligible for re- appointment (X1)		
Public Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Gaa	M	NA	Canada	CGA CA	Academic	2010			X
Holmquist (Chair, 2012–2015)	M	EU	Nordic Federation	Nordic Federation	SS	2011			X1
Spargo	F	AU	Australia	APESB	SS	2010			X
Non–Practitioner Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Agélli	F	EU	Nordic Federation	Nordic Federation	MB Staff	2012		X1	
Gardner	F	EU	UK	CIPFA	PSA	2010			X
Hannaford	M	NA	Canada	CICA	MB Staff	2012		X1	
Ighodaro	F	EU	UK	CIMA	PAIB–LE	2013		X1	
Kateka	F	A–ME	Zambia	ZICA	PAIB–LE	2012		X1	
McCleary	F	AU	Australia	ICAA/CPA AU	Other	2008	X		
Practitioner Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Caswell	M	NA	USA	AICPA	P–SMP	2012		X1	
Franchini	M	EU	Italy	E&Y	P–Big 4	2008	X		
Hughes	M	EU	UK	KPMG	P–Big 4	2010			X
Kwok	M	AS	Singapore	PwC	P–Big 4	2010			X
Marchese	M	EU	Italy	CNDCEC	P–SMP	2012		X1	
Mihular	M	AS	Sri Lanka	ICASL	P–Big 4	2013		X1	
Orbea	F	AU	Australia	Deloitte	P–Big 4	2010			X
Sapet (Deputy Chair, 2013)	F	EU	France	CNCC/CSOEC	P–OIN	2008	X		
Thomson	M	NA	Canada	Grant Thornton	P–OIN	2010			X
Total							3	7	8

International Public Sector Accounting Standards Board

Overview

Board Size:	18 Members (of whom no fewer than 3 are public members)
Vacancies for 2014:	4 Members
Who Can Nominate:	Any individual or organization (applicable to appointments for 2014 and beyond)
Approval Required:	IFAC Board ⁹

Mission

The mission of the International Public Sector Accounting Standards Board (IPSASB) is to serve the public interest by developing high-quality accounting standards for use by public sector entities around the world in the preparation of general purpose financial statements. This will enhance the quality and transparency of public sector financial reporting by providing better information for public sector financial management and improved accountability and decision making.

To achieve its objectives, the IPSASB (a) issues International Public Sector Accounting Standards (IPSASs), (b) promotes their acceptance and the international convergence to these standards, and (c) publishes other documents that provide guidance on issues and experiences in financial reporting in the public sector.

The IPSASB issues IPSASs dealing with financial reporting under both the accrual and cash bases of accounting. Many accrual basis IPSASs are based on the International Financial Reporting Standards (IFRSs) issued by the International Accounting Standards Board (IASB) where the requirements of those standards apply to the public sector. The IPSASs also deal with public-sector-specific financial reporting issues that are not dealt with in IFRSs.

The IPSASB's Work Plan for 2014

The IPSASB's work plan for 2014 will be based on the following strategic themes:

- Development of a conceptual framework for the public sector
- Development of accounting standards and guidance that are critical to the public sector
- Communication and promotion of adoption and implementation

The development of a public sector conceptual framework is currently the most important project for the

Learn More about the IPSASB

The following information can be accessed on the IPSASB [website](#):

- Terms of Reference
- Due Process
- Projects
- Exposure Drafts
- Meeting Materials
- [IPSASB Consultation on 2013–2014 Work Plan](#)

⁹ IFAC is in the process of establishing public interest oversight for the IPSASB. When established, appointments will be subject to approval by the public interest oversight board for IPSASB.

IPSASB. The IPSASB has made significant progress on the framework during 2012 including the approval of 2 exposure drafts. The IPSASB anticipates completing the public sector conceptual framework during 2014.

In 2014, the IPSASB will continue with a number of public–sector–critical projects, including projects aimed at developing guidance in the broader realm of financial reporting. As adoption and implementation of the IPSASs expand, the demands and expectations on the IPSASB increase. Therefore, it is critical that the IPSASB continues to develop robust standards that meet the needs of public sector organizations around the world.

General Qualifications for Nominees

Experience

Prior to 2014, membership of the IPSASB comprised nominees of IFAC member body members and public members. The membership of the IPSASB is now open for nominations by all stakeholders, including international organizations, governmental institutions, and the general public. At least 3 positions should be filled by public members. (For a detailed description of a public member, please see *Appendix C*). This change aligns the IPSASB with the other standard–setting boards and is in anticipation of the IPSASB being subject to public interest oversight.¹⁰

The Nominating Committee therefore welcomes nominations from all stakeholders, including the general public, as well as from governments, IFAC member bodies, the Forum of Firms, other international organizations and/or public agencies. Candidates should have technical knowledge of the subject matters considered by the IPSASB. English proficiency (both written and oral) will be essential.

¹⁰ IFAC is in the process of establishing public interest oversight for the IPSASB. When established, appointments will be subject to approval by the public interest oversight board for IPSASB.

Experience

The Nominating Committee will be particularly interested in receiving nominations from those with experience in public sector institutions, such as ministries of finance, national audit offices, or similar governmental institutions, as well as from academics that specialize in this area. The promotion of and communications about IPSASs are a key strategic focus; nominees should be willing to make several presentations in their own localities every year. Members are expected to be strong advocates of the IPSASs.

Public Members

For 2014, there are no vacancies for public member nominations on the IPSASB. However, should strong candidates be nominated in this category, the Nominating Committee may consider increasing the number of public members. The public members should be able and be seen to reflect the wider public interest, and it is desirable that he/she has knowledge of the subject matters considered by the IPSASB, such that they are able to contribute effectively to the work of the board. For a detailed description of a public member, please see *Appendix C*.

How can your candidate(s) strengthen the professional diversity of the IPSASB in 2014? The following types of professionals will continue their service on the IPSASB in 2014:

Practitioners

Big 4	2
Total Practitioners	2

Non-Practitioners

Academic	3
Standard Setter	1
Government	5
Public Sector – Auditor	2
Member Body Staff	1
Total Non-Practitioners	12

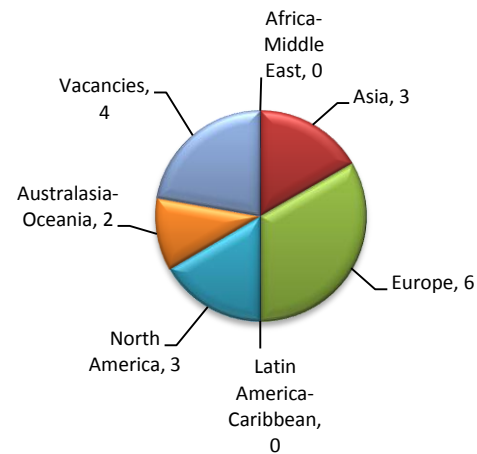
Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

Although each candidate will ultimately be selected on the basis of experience, the Nominating Committee is particularly interested in receiving nominations from Africa–Middle East, Australasia–Oceania, and Latin America–Caribbean.

Projected Composition in 2014

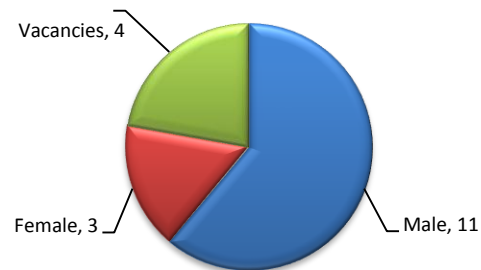
Regions



Gender Balance

The Nominating Committee is committed to maintaining gender balance on all the boards and committees. For 2014, the Nominating Committee will seek to reduce the gender imbalance. Nominations of women to the IPSASB are therefore strongly encouraged.

Gender



Requirements of Membership

Time Requirements

The IPSASB meets 4 times per year with each meeting lasting 4 days. As noted, the demands on the IPSASB are increasing, and this means that enhanced workload and output should be expected.

The IPSASB has a number of subcommittees and task-based groups on which members may be asked to serve. Many of these communicate electronically to provide input to the IPSASB on various projects.

Conservatively, membership on the IPSASB will require approximately 600 hours per year, including preparation and travel.

Members may have to spend additional time consulting with their nominating organizations to discuss agenda matters and seek input.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

Performance

IPSASB members are evaluated each year under the *Board and Committee Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in subcommittees and task-based groups, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for re-appointment and for leadership opportunities.

Financial Requirements

Costs of attending IPSASB meetings are borne by the member or member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member or the member's nominating organization. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

Summary of Time Commitment

- Must attend all 4 meetings of the full IPSASB each year
- Members might be asked to participate in subcommittees and task based groups
- Total time commitment is approximately 600 hours per year

Public Members

If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member. **For a detailed description of a public member, please see Appendix C.**

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

IPSASB Rotation Schedule 2013							Term Ending Eligible for re- appointment (X1)		
Public Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Bergmann (Chair, 2010–2012/2013–2015)	M	EU	Switzerland	Fed. Finance Admin.	Academic	2006			X
D'Amore	M	EU	Italy	CNCDEC	Academic	2010			X
Fraser	F	NA	Canada	INTOSAI	PSA	2008		X	
Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Berger	M	EU	Germany	IDW/WPK	P–Big 4	2009		X	
Carruthers	M	EU	UK	CCAB (CIPFA)	MB Staff	2010			X
Dacey	M	NA	USA	AICPA	Government	2013			X1
El Bejjat	M	A–ME	Morocco	OEC MAROC	Government	2012	X1		
Huang	M	AS	China	CICPA	Government	2013			X1
Izawa	M	AS	Japan	JICPA	P–Big 4	2012		X1	
Muzaffar	M	AS	Pakistan	ICMAP	Government	2012	X1		
Owuor	F	A–ME	Kenya	ICPAK	Other	2008	X		
Piole	M	EU	France	CNCC/CSOEC	PSA	2013			X1
Poggiolini	F	A–ME	South Africa	SAICA	SS	2011	X1		
Salole (Deputy Chair, 2013)	M	NA	Canada	CICA	SS	2009		X	
Tiron	F	EU	Romania	CECCAR/ CNDCEC	Academic	2012		X1	
Wan Sulaiman	F	AS	Malaysia	MIA/MICPA	Government	2013			X1
Warren	M	AU	New Zealand	NZICA	Government	2009		X	
Youngberry	M	AU	Australia	ICAA/CPA AU	Government	2010			X
Total							4	6	8

Compliance Advisory Panel

Overview

Panel Size:	6 Members
Vacancies for 2014:	1 Member from the Africa–Middle East region
Who Can Nominate:	IFAC Member Bodies
Approval Required:	IFAC Board and Public Interest Oversight Board (PIOB)

Mission

The Compliance Advisory Panel (CAP) oversees the implementation and operation of the IFAC *Member Body Compliance Program* (the Compliance Program). The IFAC Board created this program to support the adoption and implementation of high-quality auditing, accounting, ethical, educational, and related quality assurance and investigation and disciplinary standards.

As part of this program, IFAC (a) collects information from IFAC member bodies and associates on their regulatory and standard-setting framework and on their compliance with the *Statements of Membership Obligations* (SMOs), and (b) works with them in the development of action plans for continuous improvement.

The CAP oversees the work of the IFAC Compliance staff, which includes (a) assessing and making recommendations on the implementation of membership applications, (b) undertaking periodic reviews of membership criteria, (c) reviewing the effectiveness of the SMOs, (d) implementing processes to determine whether IFAC member bodies comply with applicable SMOs, and (e) reporting to the IFAC Board and IFAC Council on the Compliance Program.

The CAP's Work Plan for 2014

In 2014, the CAP will continue to focus on Part 3 of the Compliance Program, i.e., the Action Plan phase, as well as membership applications. The Action Plan process requires IFAC member bodies and associates to develop and annually update specific and measurable action plans to further meet the requirements set out in the SMOs. In addition, the CAP will review the IFAC Compliance staff's recommendations for membership applications. The CAP will also provide advice on matters relating to the role of professional accountancy organizations, approaches for monitoring adoption of international standards, and other matters identified by the IFAC Compliance staff relating to the Compliance Program and membership in general.

The CAP is subject to the oversight of the Public Interest Oversight Board (PIOB). In developing its strategy and work program, as well as recommendations to the IFAC Board for revisions to and issuance of SMOs, the CAP is required to be transparent in its activities, and to adhere to due process as approved by the PIOB.

Learn More about the CAP

The following information can be accessed on the CAP [website](#):

- Terms of Reference
- Working Procedures
- Meeting Materials
- Compliance Program
- Statements of Membership Obligations (SMO)
- [IFAC Member Body Compliance Program Strategy 2011–2014](#)

General Qualifications for Nominees**Experience**

Nominees will ideally possess the following experience:

- Practical experience with the SMOs and the Compliance Program
- Good knowledge of their own professional accountancy organization (i.e., operations, quality control, standard-setting, etc.) as well as those located in their region
- Experience with international relations, institute building, and assistance to developing nations
- A strong understanding of the effectiveness of legal and regulatory frameworks relevant to the profession will be essential
- English proficiency (both written and oral) will be essential.

How can your candidate(s) strengthen the professional diversity of the CAP in 2014? The following types of professionals will continue their service on the CAP in 2014:

Practitioners

Big 4	1
Other International Network	1
SMP	1
Total Practitioners	3

Non-Practitioners

Consultant	1
Professional Accountant in Business – Large Entity	1
Total Non- Practitioners	2

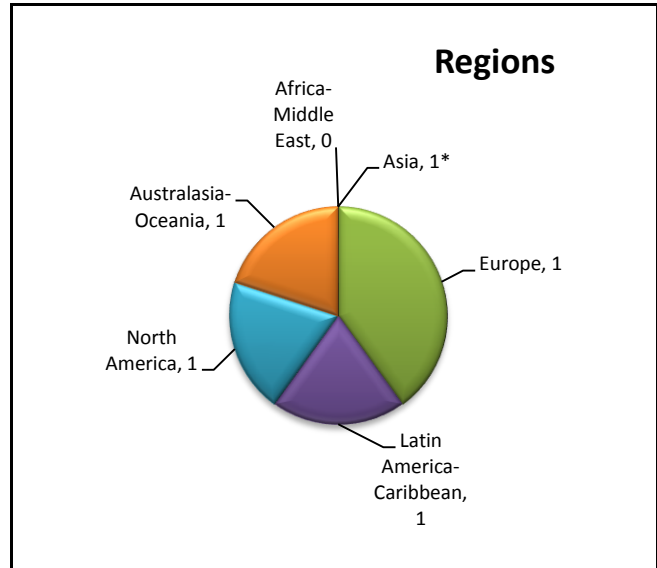
Geographic Balance

Although each candidate will ultimately be selected on the basis of experience, the Nominating Committee seeks to have 1 representative from each of 6 regions of the world on the CAP: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

For 2014, the Nominating Committee will seek to recommend a candidate from the Africa–Middle East region.

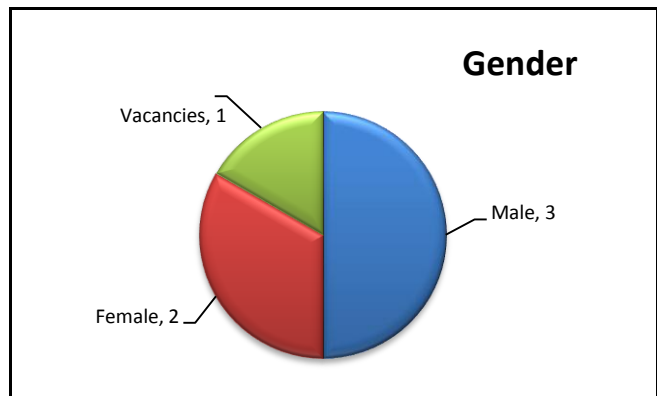
**Regional representation is ordinarily based on the country of the nominating organization; however, the Asia region is currently represented by a member who resides in China, but whose nominating organization is based in the Europe.*

Projected Composition in 2014



Gender Balance

The Nominating Committee is committed to maintaining gender balance on all the boards and committees. For 2014, the Nominating Committee will seek to continue to retain the gender balance on the CAP. Nominations of women to the CAP are therefore encouraged.



Requirements of Membership

Time Requirements

Members can expect to commit to attending 3 to 4 meetings annually. Conservatively, this will amount to approximately 180 hours per year, including preparation and travel.

Members may have to spend additional time consulting with the nominating organization to discuss agenda matters and seek input. Periodically, members may be requested to represent IFAC at activities closely linked to the Compliance Program.

The total time a member might be expected to commit annually therefore is approximately 220 hours.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

Summary of Time Commitment

- Must attend 3–4 meetings of the CAP each year
- Some members might be asked to represent IFAC at other activities closely related to the Compliance Program
- Total time commitment is approximately 220 hours per year

Performance

CAP members are evaluated each year under the *Board and Committee Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal meetings, such as in task forces and working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for re-appointment and for leadership opportunities.

Financial Requirements

Costs of attending CAP meetings are borne by the member's nominating organization. The CAP does not have technical advisors. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

CAP Rotation Schedule 2013							Term Ending Eligible for re- appointment (X1)		
MB Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Byrne	F	NA	USA	AICPA	P-OIN	2010			X
Casó	M	EU	Italy	CNDCEC	P-SMP	2010		X1	
Dickson (Chair, 2013– 2015)	M	AU	Australia	ICAA/ CPA AU	Consultant	2008			X1
Flores	M	LA	Mexico	IMCP	P-Big 4	2013			X1
Kigen (Deputy Chair, 2013)	F	A-ME	Kenya	ICPAK	MB Staff	2008	X		
Yu	F	EU (AS)*	UK	ACCA	PAIB-LE	2012		X1	
Total							1	2	3

**Regional representation is ordinarily based on the country of the nominating organization; however, the Asia region is currently represented by a member who resides in China, but whose nominating organization is based in Europe.*

Professional Accountancy Organization Development Committee

Overview

Committee Size:	12 Members
Vacancies for 2014:	Chair 4 Members (at least 1 from North America)
Who Can Nominate:	IFAC Member Bodies
Approval Required:	IFAC Board

Objective

The objective of the Professional Accountancy Organization (PAO) Development Committee is to support the development and strengthening of PAOs around the world so that they may act as *Centers of Excellence* for their individual countries and regions. The end goal is to enable PAOs to be capable of:

- producing competent and capable professionals who adhere to high technical and ethical standards in protection of the public interest;
- furthering the adoption and implementation of international standards and the Statements of Membership Obligations (SMOs);
- acting as a voice and representative for the accountancy profession; and
- assisting government, regulators and other stakeholders at the individual country and regional level with sound public policy guidance and advice on accountancy related topics.

Learn More about the PAO Development Committee

The following information can be accessed on the PAO Development Committee [website](#):

- Overview of Committee Vision & Mission
- Current Projects
- Publications & Resources
- News & Events
- Meetings
- Membership
- MOSAIC and Related Materials
- [PAO Development Committee Strategy and Work Plan for 2011–2014](#)

The interventions required in the development of the worldwide accountancy profession extend to all countries where the profession needs assistance. The constituents may therefore include current IFAC member bodies, non-member PAOs (including past IFAC member bodies and potential IFAC member bodies), regional organizations and accountancy groupings, and other groups working towards development of the profession, whether in developing nations, economies in transition, or elsewhere.

The PAO Development Committee's Strategy for 2014

The PAO Development Committee's Strategy 2011–2014 sets out the committee's vision and mission for the coming years. This mission drives the committee's three key objectives:

- **Develop the capacity of the accountancy profession** to produce high-quality financial information and sound financial management systems capable of supporting financial stability, economic growth and social progress. Produce tools and guidance, and conduct technical assistance to facilitate capacity development at both the individual country and regional level.
- **Increase awareness-building and knowledge-sharing** regarding the adoption and implementation of international standards. Engender greater understanding of the important role IFAC and its individual country and regional PAOs play in international development.
- **Engage and deepen development partnerships** with the international donor community, regional organizations, and public/private sector stakeholders so as to share resources, knowledge and experience and deliver guidance, advice and assistance in a more efficient and effective manner.

General Qualifications for Nominees

Experience

The following general attributes will be highly valued:

- Experience providing guidance and facilitating assistance to PAOs
- Contacts or experience with development agencies
- Experience with the development of action plans to improve compliance with the SMOs
- Experience working with donor funded accounting and audit development projects either as provider or beneficiary
- Experience working with the adoption and implementation of international standards in a developing-nation environment in either a practical or teaching context
- Strong language skills in addition to those in English

How can your candidate(s) strengthen the professional diversity of the PAO Development Committee in 2014? The following types of professionals will continue their service on the PAO Development Committee in 2014:

Practitioners

Big 4	3
Other International Network	1
Total Practitioners	4

Non-Practitioners

Academic	1
Member Body Staff	1
Professional Accountant in Business – Large Entity	1
Total Non-Practitioners	3

Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

In recognition of the need for geographic representation, the PAO Development Committee is comprised of at least one member from each of the 6 geographical regions (*Regional Members*), with the remainder of positions being appointed as *At–Large Members*.

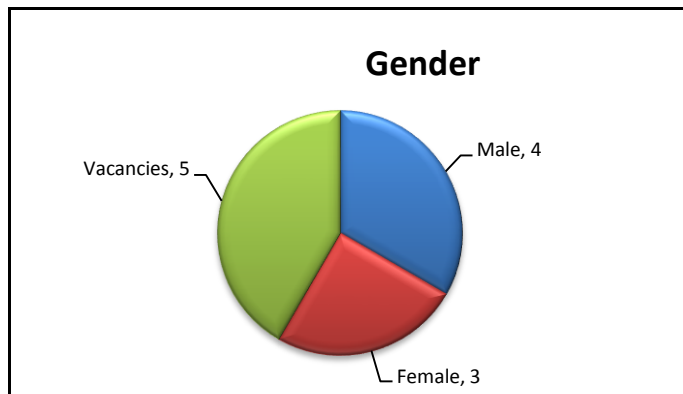
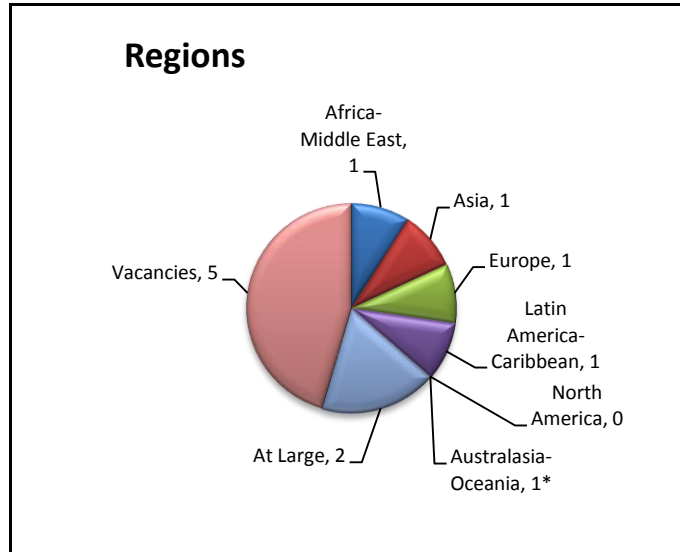
The Nominating Committee is seeking to recommend 1 member for the Australasia–Oceania region, 1 member for the North America region and 3 *At–Large Members* for 2014.

**Regional representation is ordinarily based on the country of the nominating organization; however, the Australasia–Oceania region is currently represented by a member who resides in Australia, but whose nominating organization is based in Europe.*

Gender Balance

The Nominating Committee is committed to improving gender balance on all the boards and committees. For 2014, the Nominating Committee will seek to continue to retain the gender balance on the PAO Development Committee. Nominations of women are therefore encouraged.

Projected Composition in 2014



Requirements of Membership

Time Requirements

Members will be required to attend and participate in at least 3 meetings/events per year, each with a duration of 2 to 3 days. Members of the PAO Development Committee also represent IFAC on the IFAC–Donor MOSAIC (Memorandum of Understanding to Strengthen Accountancy and Increase Collaboration) Steering Committee, meetings of which take place twice yearly directly following or preceding, PAO Development Committee meetings. Consultation and participation between formal meetings should also be expected, particularly regarding projects in progress. Conservatively, it is estimated that these activities will require 250 hours per year inclusive of meetings, preparation, and travel.

Summary of Time Commitment

- Must attend all formal meetings of the PAO Development Committee and the MOSAIC Steering Committee each year
- Additional time may be required for task forces, PAO outreach assistance, and meetings with donor organizations
- Total time commitment is approximately 250 hours per year (excluding task force time, PAO outreach assistance, and meetings with donor organizations)

Members will have to spend additional time between meetings (a) participating in task forces, (b) on outreach/advocacy activities, including specific guidance or assistance to PAOs (e.g., development of action plans, application for IFAC membership, etc.), and (c) on the development of tools and guidance.

Members may also have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

Performance

PAO Development Committee members are evaluated each year under the *Board and Committee Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in working groups, is an important factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for re-appointment and for leadership opportunities.

Financial Requirements

Costs of attending PAO Development Committee meetings or activities are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting or activity, these costs are also borne by the member's nominating organization. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

[Return to the Overview of Vacancies Table](#)

Chair of the Professional Accountancy Organization Development Committee

Introduction

At the end of 2013, the position of Chair of the PAO Development Committee is due for rotation. The Chair is appointed by the IFAC Board for a 3-year term commencing January 1, 2014. This is a voluntary position for which the annual time commitment is estimated at 500 hours. IFAC will reimburse travel expenses for approved representational activities necessary for fulfilling the role of PAO Development Committee Chair.

The Chair reports to the IFAC Board and IFAC Chief Executive Officer. The Chair works closely with the relevant director and staff. The Nominating Committee reviews the Chair's performance each year, based on evaluations by the PAO Development Committee members.

The Requirements for the PAO Development Committee Chair

The Chair of the PAO Development Committee acts in three interrelated capacities: as a leader, as a spokesperson/representative, and as a liaison:

Leader

- Providing leadership in developing and implementing the PAO Development Committee's strategic objectives
- Facilitating the consultative process that is the cornerstone of the credibility of the PAO Development Committee's activities
- Being willing to accept the existence of differing viewpoints and work towards consensus, which may involve compromise
- Maintaining a cooperative culture that recognizes the importance of developing nations' issues that might require leadership thinking on issues that may not necessarily accord with popular views
- Overseeing the efficient use of resources for achieving objectives
- Ensuring the highest quality of output while remaining compliant with due process
- Actively identifying emerging issues that are relevant for the work of the PAO Development Committee
- Providing technical expertise
- Reviewing the performance of PAO Development Committee members annually according to the *Board and Committee Performance Program*
- Reporting periodically to the IFAC Board and IFAC Chief Executive Officer

Spokesperson and Representative

- Acting as the key person in representing the PAO Development Committee externally
- Encouraging a deeper understanding of the strategies, objectives, and activities of the PAO Development Committee via different channels, such as the media, in public forums, and with IFAC stakeholders such as national standard setters
- Actively advocating the development and incorporation of international standards into national standards, thereby encouraging professional accountants' compliance with these standards

Liaison

- Developing effective relationships both within IFAC and externally with key stakeholders, including the donor community, member bodies and associates, regional accountancy organizations, regulators, and international development agencies and banks
- Learning and taking into account the views of key stakeholders in his/her leadership
- Ensuring that the views of the IFAC Board and the PAO Development Committee are appropriately aligned, represented, and communicated
- Actively participating in meetings with the chairs of other boards and committees, and with the IFAC Officers
- Attending the annual Council Meeting and IFAC Board meetings, and other management activities as considered appropriate

Personal Qualities

- Output-oriented
- Diplomatic
- Adherent to the highest ethical standards
- Committed to the public interest
- Highly communicative

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

PAO Development Committee Rotation Schedule 2013								Term Ending Eligible for re- appointment (X1)		
MB Members	Gender	Region	Country	Nominating Organization	Prof Class	Member Type	Service	2013	2014	2015
Al-Qenae	M	A–ME	Kuwait	KAAA	P–Big 4	Regional A–ME	2013			X1
Ayon	M	LA	Panama	CCPAP	P–Big 4	Regional LA	2012		X1	
Bunjaku	F	EU	Kosovo	SCAAK	MB Staff	At Large 2	2011	X1		
Chopra (Deputy Chair, 2013)	M	AS	India	ICAI	P–SMP	At Large 3	2011	X1		
Daniels	M	A–ME	South Africa	SAIPA	MB Staff (SMP/SME)	At Large 4	2013			X1
Herath	M	AS	Sri Lanka	ICASL	P–Big 4	Regional AS	2013			X1
Kamela– Sowinska	F	EU	Poland	AAP	Academic	Regional EU	2009		X	
Mataragiu	F	EU	Romania	CFAR	P–OIN	At Large 5	2010			X
Mohotti	F	EU (AU)*	UK	CIMA	PAIB–LE	Regional AU	2012		X1	
Precourt	M	NA	Canada	CGA CA	Consultant	At Large 6	2011	X1		
Scopes	M	NA	USA	AICPA	MB Staff	Regional NA	2008	X		
Williams (Chair, 2011– 2013)	F	EU	UK	CCAB (CIPFA)	Consultant	At Large 1	2006	X1¹¹		
Total								5	3	4

**Regional representation is ordinarily based on the country of the nominating organization; however, the Australasia–Oceania region is currently represented by a member who resides in Australia, but whose nominating organization is based in the Europe.*

¹¹ Although eligible for re-appointment for one year in 2014, the Chair has indicated that she will not be available for re-nomination.

Professional Accountants in Business Committee

Overview

Committee Size:	18 Members
Vacancies for 2014:	Chair
	5 Members
Who Can Nominate:	IFAC Member Bodies
Approval Required:	IFAC Board

Objective

The Professional Accountants in Business (PAIB) Committee serves IFAC member bodies and the more than one million professional accountants worldwide who are employees, consultants, and self-employed owner-managers or advisers in commerce, industry, financial services, education, and the public and not-for-profit sectors.

The PAIB Committee's Work Plan for 2014

The PAIB Committee is driven by a strategic plan, with a focus on achieving the following vision:

- Increasing awareness of the important roles professional accountants play in creating, enabling, preserving, and reporting value for organizations and their stakeholders
- Supporting member bodies in enhancing the competence of their members to fulfill those roles by facilitating the communication and sharing of good practices and ideas

This vision is a key component of delivering IFAC's wider vision, which recognizes the global accountancy profession as a valued leader in the development of strong and sustainable organizations, financial markets and economies.

A key part of the PAIB work plan has been to develop [*Competent and Versatile: How Professional Accountants in Business Drive Sustainable Organizational Success*](#), which aims to support IFAC and its members in promoting the value of professional accountants in business to their organizations and more widely. The publication highlights how employer expectations of professional accountants in business are expected to change in light of global trends and evolving organizational needs.

Other projects include developing reports, surveys, and principles-based International Good Practice Guidance focusing on emerging thinking and good practices in the following areas of strategic importance:

- Roles, domain and competency of PAIBs
- Governance and ethics
- Risk management and internal control

Learn More about the PAIB Committee:

The following information can be accessed on the PAIB Committee [website](#):

- Terms of Reference
- Activities and Interest Areas
- Meeting Materials
- Publications and Resources
- [Proposed PAIB Strategy and Work Plan for 2013–2016](#)

- Sustainability and corporate responsibility
- Financial and performance management, and
- Business reporting

These PAIB activities also contribute to IFAC's role of speaking out on public interest issues where the accountancy profession's expertise is most relevant.

Structure of Service Delivery to PAIBs

The PAIB Committee is comprised of 18 volunteers who have experience and expertise in the world of business and the public sector. The committee acts primarily as a strategic advisory body of PAIBs to support the development of the PAIB Strategy and Work Plan. Therefore, committee members should bring an understanding of the demands and needs of organizations and the wider business environment, thereby providing important context to the strategic planning process. Nominees should be of an appropriate standing and prepared/able to mobilize member body and other networking support to ensure that they can contribute an informed strategic perspective.

Project development is undertaken by task forces chaired by committee members and involving outside expertise* and wide collaboration between member bodies to ensure high-quality, relevant and timely output in these topic areas. The task forces also develop proposals for future activities to be presented and discussed by the PAIB Committee. The task force chairs oversee and coordinate the activities of their task forces and report to the PAIB Committee. Each committee member is expected to be a member of at least 1 task force.

* IFAC stakeholders are encouraged to forward the names of experts who wish to be involved in the areas of strategic importance (as noted in The PAIB Committee's Work Plan for 2014 above) to Stathis Gould, Head of PAIB, at StathisGould@ifac.org.

General Qualifications for Nominees

Experience

The Nominating Committee is looking for individuals with a corporate or public sector background in large organizations or small- and medium-sized entities. Ideally, they will recognize the importance of accountancy professionalism to the success of organizations, and be an advocate for the role of the PAIB. English proficiency (both written and oral) will be essential.

Knowledge of and experience with good practice and thought leadership in the following areas is desirable:

- The role, professionalism and ethics of PAIBs and senior financial leaders
- Effective corporate governance arrangements, and integrating risk management and control into a governance system
- Incorporating sustainability and corporate responsibility into business practices, particularly from a strategic, operational and external reporting perspective
- Business (including integrated and sustainability) and financial reporting, specifically considering how it can be further improved in practice

How can your candidate(s) strengthen the professional diversity of the PAIB Committee in 2014? The following types of professionals will continue their service on the PAIB Committee in 2014:

Professional Accountants in Business

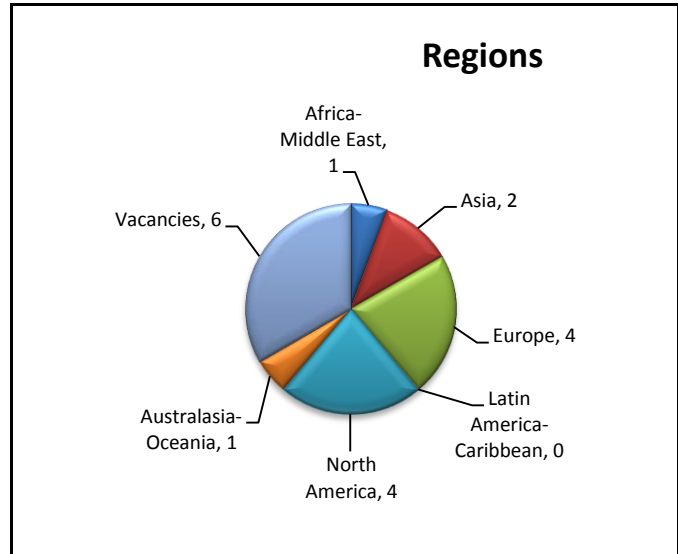
Consultant	1
Government	2
Member Body Staff	1
Professional Accountant in Business – Large Entity	5
Professional Accountant in Business – Small and Medium Entity	1
Retired P–Big 4	1
Retired Professional Accountant in Business – Large Entity	1
Total	12

Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

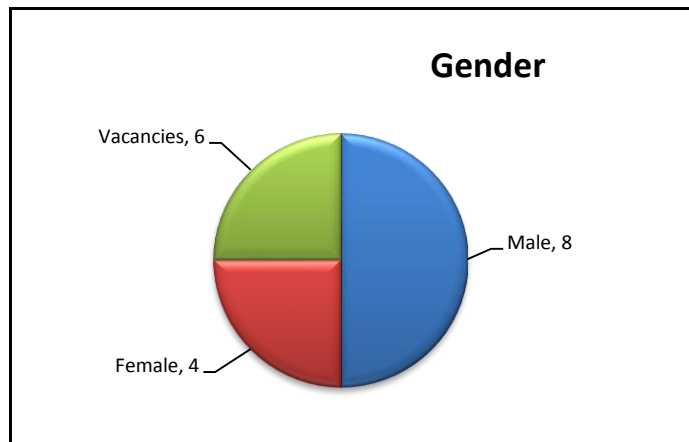
Although each candidate will ultimately be selected on the basis of experience, the Nominating Committee is interested in receiving nominations from Africa–Middle East, Australasia–Oceania, and Latin America–Caribbean.

Projected Composition in 2014



Gender Balance

The Nominating Committee is committed to improving gender balance on all its boards and committees. For 2014, the Nominating Committee will seek to continue to reduce the gender imbalance. Nominations of women to the PAIB Committee are therefore strongly encouraged.



Requirements of Membership

Time Requirements

The PAIB Committee meets at least twice per year, each meeting lasting 2 to 3 days. Conservatively, this will amount to 150 hours per year, including preparation and travel time.

Between meetings, members are expected to work closely with staff on at least one project. Communication relating to projects is mostly by email, Skype, or telephone conference. The members are also encouraged to lead a project and to draw upon resources from their member bodies to support them.

Members may have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

Summary of Time Commitment

- Must attend 2 meetings of the PAIB Committee each year
- Additional time required for task forces
- Total time commitment is approximately 150 hours per year

Technical Support

The nominating organization may choose to provide the member with a technical advisor who provides an important communication link back to the nominating organization. The technical advisor is also encouraged to work closely with the staff on project development. The nominating organization is also encouraged to provide the contact details of other experts it may have in the following areas of strategic importance: governance and ethics; risk management and control; sustainability and corporate responsibility; financial and performance management; and business reporting.

Performance

PAIB Committee members are evaluated each year under the *Board and Committee Member Performance Program*. Assessment of performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in task forces and working groups, is an important factor. The Nominating Committee uses the results of the assessment to decide on the eligibility of candidates for re-appointment, and for leadership opportunities.

Financial Requirements

Costs of attending PAIB Committee meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member's nominating organization. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

[Return to the Overview of Vacancies Table](#)

Chair of the Professional Accountants in Business Committee

Introduction

At the end of 2013, the position of Chair of the PAIB Committee is due for rotation. The Chair is appointed by the IFAC Board for a 3-year term commencing January 1, 2014. This is a voluntary position for which the annual time commitment is estimated at 350 hours. IFAC will reimburse travel expenses for approved representational activities necessary for fulfilling the role of PAIB Committee Chair.

The Chair reports to the IFAC Board and IFAC Chief Executive Officer. The Chair works closely together with the relevant director and staff. The Nominating Committee reviews the Chair's performance each year, based on evaluations by the PAIB Committee members.

The Requirements for the PAIB Committee Chair

The Chair of the PAIB Committee acts in three interrelated capacities, as a leader, as a spokesperson/representative, and as a liaison:

Leader

- Providing leadership in developing and implementing the PAIB Committee's strategy and work plan
- Facilitating the consultative process that is the cornerstone of the credibility of the PAIB Committee's activities
- Effectively chairing an international committee with global membership, which requires willingness to accept differing viewpoints and therefore the need to work towards a consensus
- Overseeing the efficient use of resources for achieving objectives
- Ensuring the highest quality of service delivery while remaining compliant with due process
- Actively identifying emerging issues that can be effectively dealt with at an international level
- Reviewing the performance of PAIB Committee members annually according to the *Board and Committee Performance Program*
- Reporting periodically to the IFAC Chief Executive Officer and the IFAC Board on the work of the PAIB Committee.

Spokesperson and Representative

- Acting as the key person in representing the PAIB Committee externally
- Encouraging a deeper understanding of the strategies, objectives, and activities of the PAIB Committee via different channels, such as the media, in public forums, and with IFAC stakeholders
- Actively promoting and contributing to the value of professional accountants in business and advocating for the important roles that professional accountants play in creating, enabling, preserving and reporting sustainable value for organizations

Liaison

- Developing effective relationships both within IFAC and externally with key stakeholders, such as member bodies and associates, regional accountancy organizations, regulators, and international development agencies and banks
- Learning and taking into account the views of key stakeholders in his/her leadership

CALL FOR NOMINATIONS

- Ensuring that the views of the IFAC Board and the PAIB Committee are appropriately aligned, represented, and communicated
- Actively participating in meetings with the chairs of other boards and committees, and the IFAC Officers
- Attending the annual Council Meeting and IFAC Board meetings, and management activities as considered appropriate

Personal Qualities

- Output-oriented
- Diplomatic
- Adherent to the highest ethical standards
- Committed to the public interest
- Highly communicative
- Skilled at effectively chairing meetings

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

PAIB Committee Rotation Schedule 2013							Term Ending Eligible for re- appointment (X1)		
MB Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Andrews	F	EU	UK (AU)	ACCA	PAIB–LE	2011	X1		
Brooks	F	NA	Canada	CICA	PAIB–LE	2009		X	
Cahill (Deputy Chair, 2013)	M	AU	Australia	ICAA / CPA AU	R–PAIB–LE	2009		X	
Chiu	F	AS	Hong Kong	HKICPA	PAIB–LE	2009		X	
Evans (Hugh)	M	EU	UK	CIMA	R–P–Big 4	2012		X1	
Evans (Joyce)	F	NA	Canada	CGA CA	Government	2013			X1
Ivan	F	EU	Romania	CECCAR/ CNDCEC	PAIB–LE	2012		X1	
Johnson	M	EU	UK	ACCA	PAIB–LE	2011	X1		
Kapteijn	F	EU	Netherlands	NBA	Consultant	2011	X1		
Labuschagne	M	A–ME	South Africa	SAICA	PAIB–LE	2013			X1
Lugalia	M	A–ME	Kenya	ICPAK	PAIB–LE	2008	X		
Lusvarghi	M	EU	Italy	CNDCEC	PAIB–SME	2010			X
Raman	M	AS	India	ICWAI	Consultant	2010			X
Rushby	M	EU	UK	CCAB (ICAEW)	Government	2012		X1	
Scaletta	M	NA	Canada	CMA CA	MB Staff	2012		X1	
Schneider	M	NA	USA	AICPA	PAIB–LE	2012		X1	
Suttar	M	AS	Pakistan	ICAP	PAIB–LE	2011	X1		
Tabor (Chair, 2009–2013)	M	EU	UK	CCAB (CIPFA)	R–PAIB–LE	2005	X		
Total							6	8	4

Small and Medium Practices Committee

Overview

Committee Size:	18 Members
Vacancies for 2014:	5 Members
Who Can Nominate:	IFAC Member Bodies
Approval Required:	IFAC Board

Objective

The Small and Medium Practices (SMP) Committee focuses on the issues faced by professional accountants operating in SMPs, as well as professional accountants who provide services to small- and medium-sized entities (SMEs).

The SMP Committee has four primary objectives.

- First, to provide input into the development of international standards of accounting, assurance and auditing, and ethics to help ensure that the standards are relevant and proportionate from a SMP and SME perspective.
- Second, to participate in IFAC's Public Policy and Regulation (PPR) activity insofar as it has an impact on SMPs and SMEs.
- Third, to provide practical support by developing and facilitating the development and sharing of resources and tools. These resources and tools are aimed primarily at helping IFAC member bodies to raise the capacity of SMPs (a) to efficiently implement international standards, (b) to proficiently manage their practices, and (c) to remain relevant and competitive by developing their ability to offer business advisory services.
- Fourth, to raise the visibility and voice of SMPs and SMEs through communication and outreach activities.

Learn More about the SMP Committee

The following information can be accessed on the SMP Committee [website](#):

- Terms of Reference
- Activities and Interest Areas
- Meeting Materials
- Publications & Resources
- [SMP Strategic and Operational Plan for 2013–2016](#)

The SMP Committee's Work Plan for 2014

In 2014, the SMP Committee will be focused on the execution of its Strategy and Work Plan for 2013–2016. This plan includes added emphasis on the timely and robust input to IFAC's PPR activities and standard setting as well as an increased focus on facilitating the development and sharing among member bodies of resources and tools, especially those that support the implementation of auditing and review engagement standards. The committee also expects to continue to help IFAC member bodies position and equip their SMPs to provide effective business support to the SME sector.

General Qualifications for Nominees

Experience

The Nominating Committee welcomes nominations from individuals in SMPs, professional accountants working in SMEs, member body staff, and academics currently involved with SMP/SME issues. The Nominating Committee is particularly interested in individuals with (a) an understanding of how SMPs/SMEs can cost-effectively implement the International Standards on Auditing (ISAs), the International Financial Reporting Standards (IFRSs) for SMEs, and/or the *Code of Ethics for Professional Accountants* (the Code), (b) expertise in SME policy and regulation, and/or (c) experience with assurance and related services that address financial reporting, other than the audit (e.g., reviews, compilation, agreed upon procedures, etc.).

The Nominating Committee also seeks individuals with experience in developing resources and tools that help SMPs to implement international standards, and provide business support services to clients.

English proficiency (both written and oral) will be essential.

How can your candidate(s) strengthen the professional diversity of the SMP Committee in 2014? The following types of professionals will continue to serve on the SMP Committee in 2014:

Practitioners

SMP	11
Total Practitioners	11

Non-Practitioners

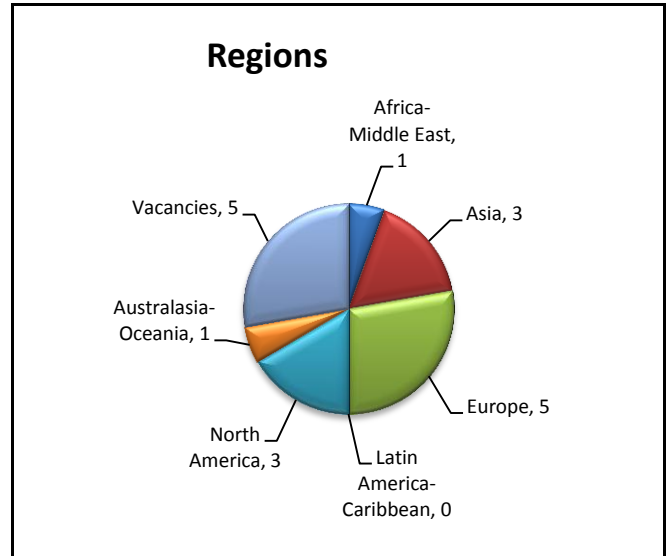
Member Body Staff	2
Total Non-Practitioners	2

Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

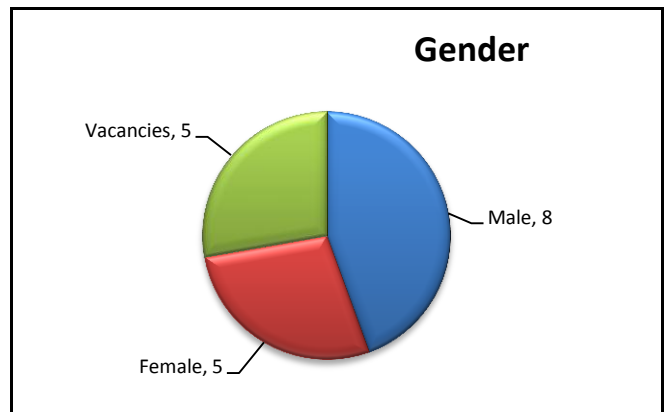
Although each candidate will ultimately be selected on the basis of experience, the Nominating Committee is particularly interested in receiving nominations from Africa–Middle East, Australasia–Oceania, and Latin America–Caribbean.

Projected Composition in 2014



Gender Balance

The Nominating Committee is committed to improving gender balance on all its boards and committees. For 2014, the Nominating Committee will seek to continue to reduce the gender imbalance. Nominations of women to the SMP Committee are therefore strongly encouraged.



Requirements of Membership

Time Requirements

The SMP Committee normally holds 3 meetings per year, each of 2 days' duration. Members of the committee are expected to participate in task forces and work on additional projects between meetings.

In addition to the 3 meetings, members will also be expected to participate in the annual SMP Forum, and occasionally present the committee's activities at conferences.

Including travel, meetings, project work, and preparation, a committee member will commit to approximately 175 hours per year.

Members may have to spend additional time consulting with their nominating organization to discuss agenda matters and seek input.

Summary of Time Commitment

- Must attend 3 meetings of the SMP Committee each year
- Participation in SMP Committee events (e.g., forums) is expected and presentations at conferences are encouraged
- Additional time for projects between meetings
- Total time commitment is approximately 175 hours per year

Candidates may be asked to verify that their employer fully supports their membership and will ensure that time is made available to adequately fulfill these requirements.

Technical Support

Members who are SMPs will especially benefit from access to the technical resources of the nominating organization. The nominating organization is encouraged to provide technical support, where possible, via appointing a technical advisor that accompanies the member to meetings (see page 4) and/or by granting access to its technical resources intra-meetings.

Performance

SMP Committee members are evaluated each year under the *Board and Committee Member Performance Program*. Assessment of their performance with regard to meetings is based on attendance, preparation, and input. Furthermore, the contribution of members beyond formal board meetings, such as in task forces and working groups, is an important evaluating factor. The Nominating Committees uses the results of the assessment to decide on the eligibility of candidates for re-appointment, and for leadership opportunities.

Financial Requirements

Costs of attending SMP Committee meetings are borne by the member's nominating organization. If a member wishes to bring a technical advisor to any meeting, these costs are also borne by the member's nominating organization. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

SMP Committee Rotation Schedule 2013							Term Ending Eligible for re- appointment (X1)		
MB Members	Gender	Region	Country	Nominating Organization	Prof Class	Service	2013	2014	2015
Aboo	M	A–ME	Kenya	ICPAK	P–SMP	2012	X1		
Agrawal	M	AS	India	ICAI	P–SMP	2013			X1
Attolini (Chair, 2012–2014)	M	EU	Italy	CNDCEC	P–SMP	2008		X1	
Au	M	AS	Hong Kong	HKICPA	P–SMP	2009		X	
Bagshaw	F	EU	UK	CCAB (ICAEW)	MB Staff	2013			X1
Black	M	AU	Australia	ICAA/CPA AU	P–SMP	2009		X	
Bluhm (Deputy Chair, 2013)	M	NA	USA	AICPA	P–SMP	2009		X	
Cemal	M	EU	Turkey	TURMOB/EAAT	Academic	2012	X1		
Chen	F	AS	China	CICPA	MB Staff	2012		X1	
Cowperthwaite	M	NA	Canada	CICA	P–SMP	2012		X1	
Foo	F	AS	Malaysia	MIA/MICPA	P–SMP	2011	X1		
McGeachy	F	NA	Canada	CGA CA	P–SMP	2013			X1
Ngwira	F	A–ME	Malawi	ACCA/SAM	P–SMP	2010			X
Noodt	M	EU	Germany	IDW/WPK	P–SMP	2010			X
Okwuadigbo	M	A–ME	Nigeria	ICAN	P–SMP	2012	X1		
Olsson	M	EU	NRF	NRF	P–SMP	2012	X1		
Saeyns	F	EU	Belgium	IRE	P–SMP	2010			X
Toma	M	EU	Romania	CECCAR/ CNDCEC/ ICPAI	P–SMP	2009		X	
Total							5	7	6

Nominating Committee

Overview

Committee Size:	7 Members (2 ex–officio members, and no fewer than 4 ordinary members, of whom no more than 2 may be IFAC Board members)
Vacancy for 2014:	3 Ordinary members (of whom 0 may be IFAC Board members)
Who Can Nominate:	IFAC Member Bodies
Approval Required:	IFAC Council and Public Interest Oversight Board (PIOB)

Membership

The Nominating Committee is composed of 2 ex officio members (the IFAC President and the IFAC Deputy President), and no fewer than 4 ordinary members. Ordinary members have to be members of an IFAC member body, and are appointed by the IFAC Council upon the recommendation of the IFAC Board, and are subject to the PIOB's approval.

No more than 2 ordinary members may be current IFAC Board members. The term of service for ordinary members is 2 years with the maximum term of service of 4 years.

Learn More about the Nominating Committee

The following information can be accessed on the Nominating Committee [website](#):

- Activities of the Nominating Committee
- Terms of Reference
- Fact Sheet

General Qualifications for Nominees

Experience

Nominees should be very senior members of a member body, with considerable international experience. In addition, it is beneficial if nominees have previously served on a board or committee of IFAC. A sound understanding of IFAC's mission is required, as well as the ability to assess candidate skills and qualifications with a high degree of impartiality.

Nominees from Small and Medium Practices will be especially welcome.

English proficiency (both written and oral) is essential.

How can your candidate(s) strengthen the professional diversity of the Nominating Committee in 2014? The following types of professionals will continue to serve on the Nominating Committee in 2014:

Practitioners

P–Big 4	2
Total Practitioners	2

Non–Practitioners

Consultant	1
Financial Service Regulator	1
Total Non–Practitioners	2

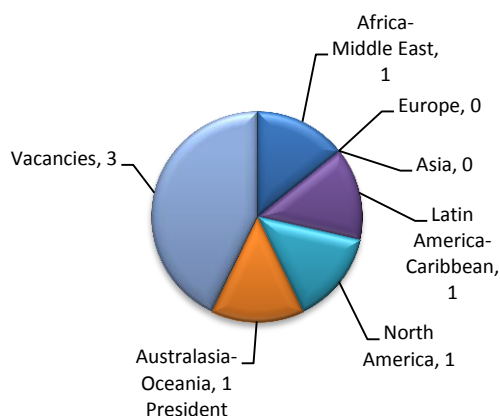
Geographic Balance

The Nominating Committee's goal is to maintain global representation among 6 regions of the world: Africa–Middle East, Asia, Australasia–Oceania, Europe, Latin America–Caribbean, and North America. For a complete listing of countries in IFAC's Regional Classification System, please see *Appendix D*.

Although candidates are ultimately selected based on experience, the Nominating Committee seeks to have 1 representative from each of these 6 regions (excluding the President, who is from the Australasia–Oceania region). Only nominations from Asia, Australasia–Oceania, and Europe will therefore be considered.

Projected Composition in 2014

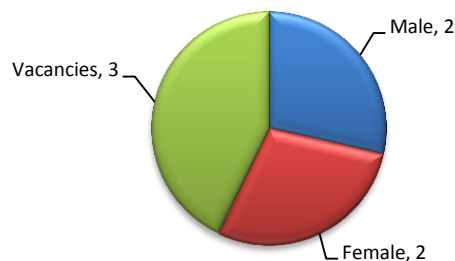
Regions



Gender Balance

The Nominating Committee is committed to improving gender balance on all its boards and committees. For 2014, the Nominating Committee will seek to continue to retain gender balance on the Nominating Committee.

Gender



Requirements of Membership

Time Requirements

The Nominating Committee meets physically 5 times per year, and approximately 2 times by telephone. In addition, members spend time preparing for meetings and conducting interviews with candidates. The physical meetings generally last for 2 days. Conservatively, membership on the Nominating Committee requires 200 hours per year, including preparation and travel.

Financial Requirements

Costs of attending Nominating Committee meetings are borne by the member's nominating organization. Nominating Committee members do not have technical advisors. To encourage diversity, IFAC offers a limited number of subsidies which are available to subsidize the cost of travel and accommodation for members from developing nations. Please refer back to page 9 to learn more about these subsidies and to determine eligibility.

Summary of Time Commitment

- Must participate in approximately 5 to 7 meetings of the Nominating Committee each year
- Total time commitment is approximately 200 hours per year

[Return to the Overview of Vacancies Table](#)

CALL FOR NOMINATIONS

Nominating Committee Rotation Schedule 2013								Term Ending Eligible for re- appointment (X1)	
Ex-Officio Members	Gender	Region	Country	Nominating Organization	Prof Class	Member Type	Service	2013	2014
Allen (President, 2013–2014)	M	AU	New Zealand	NZICA	P–Big 4	Ex Officio	2011		X
Kirtley (Deputy President, 2013–2014)	F	NA	United States	AICPA	Consultant	Ex Officio	2013		X
Ordinary Members	Gender	Region	Country	Nominating Organization	Prof Class	Member Type	Service	2013	2014
Elorrieta	F	LA	Brazil	CFC/ IBRACON	P–Big 4	Board Member	2013		X1
Katto	M	A–ME	Uganda	ICPAU/ACCA	FSR	Board Member	2013		X1
Parker	F	AU	Australia	ICCA/CPA AU	P–SMP	Ordinary	2010	X	
Tsui	F	AS	Hong Kong	HKICPA	Academic	Ordinary	2012	X1	
Tweedie	M	EU	UK	CCAB (ICAS)	R–Other	Ordinary	2012	X1	
Total								3	4

Appendix A: Professional Classifications

Practitioners

- Big 4
- Other International Network
- Large National Firm
- Small– and Medium–Sized Practices

Non–Practitioners

- Academic
- Development Bank
- Financial Services Regulator
- Government
- Non–Governmental Organization
- Standard Setter
- Consultant
- International Agency
- Member Body Staff
- Professional Accountants in Business–Large Entity
- Professional Accountants in Business–Small– and Medium–Sized Enterprise
- Public Sector–Auditor
- Public Sector–Preparer
- Retired–Professional Accountants in Business– Large Entity
- Retired Practitioner–Big 4
- Retired–Other
- Other

Appendix B: Definition of Practitioners and Non-Practitioners

IFAC is committed to the goal of maintaining parity between practitioners and non-practitioners on the International Audit and Assurance Standards Board (IAASB), the International Ethics Standards Board for Accountants (IESBA), and the International Accounting Education Standards Board (IAESB) in 2014.

Practitioners

A practitioner is a member or an employee of an audit practice firm. IFAC classifies candidates from such firms into the following 4 categories of practitioners:

- Practitioner–Big 4
- Practitioner–Other International Networks
- Practitioner–Large National Firm
- Practitioner–Small– and Medium–Sized Practices

Even though audit practice firms can provide a variety of professional services other than auditing, all of their employees are considered practitioners for the purposes of this classification. Individuals who are not providing auditing services, but for example other assurance services or business advisory services, are designated as practitioners because their employment relationship places them in a position where they have an interest in the economic results for the firm as a whole

Non-Practitioners

A non-practitioner is not a member or an employee of an audit practice firm. Former members or employees of such firms can only be regarded as non-practitioners after 3 years have elapsed since ceasing membership in or employment by the firm. However, the PIOB has the authority to reduce that period, on a “comply or explain basis,” to not fewer than 1 year. The category of non-practitioners is a broad one; it includes professionals from academia, the government, the public sector, international agencies, development banks, and other organizations related to the accounting profession. Professional Accountants in Business (PAIBs) are also considered non-practitioners. Non-practitioners may also be individuals who are not professional accountants. The non-practitioner category includes the following, based on backgrounds or occupations:

- Academic
- Development Bank
- Financial Services Regulator
- Government
- Non-Governmental Organization
- Standard-Setter Staff
- Consultant
- International Agency
- Member Body Staff (see guidance below)
- PAIB–Large Entity
- PAIB–Small– and Medium Enterprise

CALL FOR NOMINATIONS

- Public Sector–Auditor
- Public Sector–Preparer
- Retired–PAIB–Large Entity
- Retired Practitioner–Big 4
- Retired–Other
- Other

Member Body Staff Classification

- (1) Member Body Staff can be regarded as a non–practitioner only after 3 years have elapsed since ceasing membership in or employment by an accounting firm.

If the Member Body Staff is a retired partner, the Nominating Committee will consider whether the Member Body Staff's obligations to the audit firm or the audit firm's obligations to the Member Body Staff may require the Member Body Staff to be regarded as a practitioner, despite the fact that 3 years have elapsed since ceasing membership in the audit firm.

- (2) Member Body Staff can be regarded as a non–practitioner if the percentage of the member body's membership in public practice is fewer than 50%. If the percentage is more than 66%, the Member Body Staff is regarded as a practitioner. If the percentage is between 50% and 66%, the Nominating Committee will determine how to classify the Member Body Staff after considering the combined effect of (1) and (2) and any other relevant factors. For example, if the Member Body Staff has no prior membership in or has not previously been employed by a firm, and the member body's membership in public practice is, say, 60%, the Nominating Committee may conclude that the Member Body Staff can be regarded as a Non–Practitioner.

A member body's membership in public practice is calculated based on the annual membership statistics received from member bodies and takes account only of the statistics relating to active members.

Appendix C: Definition of Public Members

At least 3 positions on each of IFAC's 4 standard-setting boards are designated for members who clearly represent, and will be seen to represent, the broad public interest. These public member positions are subject to the same rotation arrangements as other positions on the standard-setting boards. Public members can be self-nominated or nominated by any individual or organization, including a member body.

Public members should be able and seen to reflect the wider public interest, and they should desirably have a strong technical knowledge of the subject matters considered by their board. Public members cannot be practitioners (see Appendix B for practitioner definition).

Financial support of public members is borne by the member or their nominating organization. If necessary, the travel expenses of public members are assumed by IFAC. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member or their nominating organization.

Appendix D: Regional Classification System for IFAC Member Bodies

Six Regions:

- Africa–Middle East
- Asia
- Australasia–Oceania
- Europe
- Latin America–Caribbean
- North America

AFRICA–MIDDLE EAST



BAHRAIN	Bahrain Accountants Association (Suspended)
BOTSWANA	Botswana Institute of Chartered Accountants
CAMEROON	Institute of Chartered Accountants of Cameroon
EGYPT	Egyptian Society of Accountants & Auditors
GHANA	Institute of Chartered Accountants (Ghana)
IRAN	Iranian Institute of Certified Accountants
IRAN	Iranian Association of Certified Public Accountants
IRAQ	Iraqi Union of Accountants and Auditors
ISRAEL	Institute of Certified Public Accountants in Israel
CÔTE D'IVOIRE	Ordre des Experts Comptables et Comptables Agréés de Côte d'Ivoire
JORDAN	Jordanian Association of Certified Public Accountants
JORDAN	Arab Society of Certified Accountants
KENYA	Institute of Certified Public Accountants of Kenya
KUWAIT	Kuwait Association of Accountants and Auditors
LEBANON	Lebanese Association of Certified Public Accountants

AFRICA–MIDDLE EAST

LESOTHO	Lesotho Institute of Accountants
LIBERIA	Liberian Institute of Certified Public Accountants
MADAGASCAR	Ordre des Experts Comptables et Financiers de Madagascar
MALAWI	Society of Accountants in Malawi
MOROCCO	Ordre des Experts Comptables du Royaume du Maroc
NAMIBIA	Institute of Chartered Accountants of Namibia
NIGERIA	Institute of Chartered Accountants of Nigeria
SAUDI ARABIA	Saudi Organization for Certified Public Accountants
SIERRA LEONE	Institute of Chartered Accountants of Sierra Leone
SOUTH AFRICA	South African Institute of Chartered Accountants
SOUTH AFRICA	The South African Institute of Professional Accountants
SWAZILAND	Swaziland Institute of Accountants
TANZANIA	National Board of Accountants and Auditors Tanzania
TUNISIA	Ordre des Experts Comptables de Tunisie
UGANDA	Institute of Certified Public Accountants of Uganda
ZAMBIA	Zambia Institute of Chartered Public Accountants
ZIMBABWE	Institute of Chartered Accountants of Zimbabwe

ASIA

AZERBAIJAN	Chamber of Auditors of Azerbaijan Republic
BANGLADESH	Institute of Cost and Management Accountants of Bangladesh
BANGLADESH	Institute of Chartered Accountants of Bangladesh
CHINA	Chinese Institute of Certified Public Accountants
CHINESE TAIWAN	Federation of CPA Associations of Chinese Taiwan
GEORGIA	Georgian Federation of Professional Accountants and Auditors
HONG KONG (Special Administrative Region of China)	Hong Kong Institute of Certified Public Accountants
INDIA	Institute of Chartered Accountants of India
INDIA	Institute of Cost Accountants of India
INDONESIA	Indonesian Institute of Accountants
JAPAN	Japanese Institute of Certified Public Accountants
KAZAKHSTAN	Chamber of Auditors of the Republic of Kazakhstan
KOREA, REPUBLIC OF	Korean Institute of Certified Public Accountants
MALAYSIA	Malaysian Institute of Accountants
MALAYSIA	Malaysian Institute of Certified Public Accountants
MONGOLIA	Mongolian Institute of Certified Public Accountants
NEPAL	Institute of Chartered Accountants of Nepal
PAKISTAN	Institute of Cost and Management Accountants of Pakistan
PAKISTAN	Institute of Chartered Accountants of Pakistan
PHILIPPINES	Philippine Institute of Certified Public Accountants
SINGAPORE	Institute of Certified Public Accountants of Singapore
SRI LANKA	Institute of Chartered Accountants of Sri Lanka
THAILAND	Federation of Accounting Professions
VIETNAM	Vietnam Accounting Association

AUSTRALASIA AND OCEANIA


AUSTRALIA	CPA Australia
AUSTRALIA	Institute of Chartered Accountants in Australia
AUSTRALIA	Institute of Public Accountants
FIJI	Fiji Institute of Accountants
NEW ZEALAND	New Zealand Institute of Chartered Accountants

EUROPE


ALBANIA	Albanian Institute of Authorized Chartered Accountants
AUSTRIA	Institut Österreichischer Wirtschaftsprüfer
AUSTRIA	Kammer der Wirtschaftstreuhänder
BELGIUM	Instituut van de Bedrijfsrevisoren – Institut des Reviseurs d'Entreprises
BELGIUM	Institut des Experts-comptables et des Conseils Fiscaux (IEC-IAB)
BOSNIA AND HERZEGOVINA (Republic Srpska)	Association of Accountants and Auditors of the Republic of Srpska
BULGARIA	Institute of Certified Public Accountants of Bulgaria
CROATIA	Croatian Association of Accountants and Financial Experts
CYPRUS	Institute of Certified Public Accountants of Cyprus

EUROPE

CZECH REPUBLIC	Chamber of Auditors of the Czech Republic
CZECH REPUBLIC	Union of Accountants of the Czech Republic
DENMARK	FSR – danske revisorer
ESTONIA	Estonian Association of Auditors
FINLAND	KHT–yhdistys–Föreningen CGR ry
FINLAND	HTM–tilintarkastajat – GRM – revisorer rf
FRANCE	Compagnie Nationale des Commissaires aux Comptes
FRANCE	Conseil Supérieur de l'Ordre des Experts–Comptables
GERMANY	Institut der Wirtschaftsprüfer in Deutschland e.V.
GERMANY	Wirtschaftsprüferkammer
GREECE	Institute of Certified Public Accountants of Greece
HUNGARY	Chamber of Hungarian Auditors
ICELAND	Félag löggiltra Endurskoðenda
IRELAND	Chartered Accountants Ireland
IRELAND	Institute of Certified Public Accountants in Ireland
ITALY	Consiglio Nazionale dei Dottori Commercialisti e Degli Esperti Contabili
KOSOVO	Society of Certified Accountants and Auditors of Kosovo
LATVIA	Latvian Association of Certified Auditors
LITHUANIA	Lithuanian Chamber of Auditors
LUXEMBOURG	Institut des Réviseurs d'Entreprises
MALTA	Malta Institute of Accountants
MOLDOVA	Association of Professional Accountants and Auditors of the Republic of Moldova
NETHERLANDS	Nederlandse Beroepsorganisatie van Accountants (NBA)
NORWAY	Den Norske Revisorforening

EUROPE

POLAND	Accountants Association in Poland
POLAND	National Chamber of Statutory Auditors
PORTUGAL	Ordem dos Revisores Oficiais de Contas
ROMANIA	Chamber of Financial Auditors of Romania
ROMANIA	Corpul Expertilor Contabili si Contabililor Autorizati din Romania
RUSSIAN FEDERATION	Institute of Professional Accountants of Russia
RUSSIAN FEDERATION	Russian Collegium of Auditors
SERBIA	Serbian Association of Accountants and Auditors
SLOVAKIA	Slovenska Komora Auditorov
SLOVENIA	Slovenian Institute of Auditors
SPAIN	Instituto de Censores Jurados de Cuentas de España
SWEDEN	Far
SWITZERLAND	Treuhand-Kammer –Swiss Institute of Certified Accountants and Tax Consultants
TURKEY	Expert Accountants' Association of Turkey
TURKEY	Union of Chambers of Certified Public Accountants of Turkey
UKRAINE	Ukrainian Federation of Professional Accountants and Auditors
UNITED KINGDOM	Association of Accounting Technicians
UNITED KINGDOM	Association of Chartered Certified Accountants
UNITED KINGDOM	Chartered Institute of Management Accountants
UNITED KINGDOM	Chartered Institute of Public Finance and Accountancy
UNITED KINGDOM	Institute of Chartered Accountants in England & Wales
UNITED KINGDOM	Institute of Chartered Accountants of Scotland
UNITED KINGDOM	Institute of Financial Accountants

LATIN AMERICA AND THE CARIBBEAN



ARGENTINA	Federación Argentina de Consejos Profesionales de Ciencias Económicas
BAHAMAS	Bahamas Institute of Chartered Accountants (Suspended)
BARBADOS	Institute of Chartered Accountants of Barbados
BOLIVIA	Colegio de Auditores de Bolivia
BRAZIL	Conselho Federal de Contabilidade
BRAZIL	Instituto dos Auditores Independentes do Brasil
CHILE	Colegio de Contadores de Chile
COLOMBIA	Instituto Nacional de Contadores Públicos de Colombia
COSTA RICA	Colegio de Contadores Públicos de Costa Rica
DOMINICAN REPUBLIC	Instituto de Contadores Públicos Autorizados de la República Dominicana
GUATEMALA	Instituto Guatemalteco de Contadores Publicos y Auditores
GUYANA	Institute of Chartered Accountants of Guyana
HAITI	Ordre des Comptables Professionels Agrees d'Haiti
HONDURAS	Colegio de Peritos Mercantiles y Contadores Públicos (Suspended)
JAMAICA	Institute of Chartered Accountants of Jamaica
MEXICO	Instituto Mexicano de Contadores Públicos, A.C.
NICARAGUA	Colegio de Contadores Públicos de Nicaragua
PANAMA	Colegio de Contadores Públicos Autorizados de Panamá
PARAGUAY	Colegio de Contadores de Paraguay (Suspended)
PERU	Junta de Decanos de Colegios de Contadores Publicos del Peru

LATIN AMERICA AND THE CARIBBEAN



TRINIDAD & TOBAGO	Institute of Chartered Accountants of Trinidad & Tobago
URUGUAY	Colegio de Contadores, Economistas y Administradores del Uruguay

NORTH AMERICA



CANADA	Canadian Institute of Chartered Accountants
CANADA	Certified General Accountants' Association of Canada
CANADA	Certified Management Accountants of Canada
USA	American Institute of Certified Public Accountants

Appendix E: Nomination Form

A portable Excel form can be located on the Nominations Database page. The form was created for nominating organizations who wish to obtain information from a nominee before completing the online form. This option allows the nominating organization to transfer information from the portable Excel form to the nominations database with a few easy steps:

- Download the Excel form and save it on your computer
- Send the Excel form to a nominee with a request to complete the form
- When received, upload the Excel form to the database using the “Browse” option
- When uploaded, ensure all questions are answered before submitting the online form to IFAC

Appendix F: Quick–Guide to Information Resources Online

1. IFAC Board

- [About IFAC's Structure and Governance](#)
- [Constitution](#)
- [Bylaws](#)
- [IFAC Strategic Plan for 2011–2014](#)
- [IFAC Membership](#)

2. International Auditing and Assurance Standards Board (IAASB)

- [Home page](#)
- [Fact Sheet](#)
- [Publications and Resources](#)
- [Projects](#)
- [Meetings](#)
- [Terms of Reference](#)
- [Due Process](#)
- [IAASB Strategy and Work Plan for 2012–2014](#)
- [Other Resources](#)

3. International Accounting Education Standards Board (IAESB)

- [Home page](#)
- [Fact Sheet](#)
- [Publications and Resources](#)
- [Projects](#)
- [Meetings](#)
- [Terms of Reference](#)
- [Due Process](#)
- [IAESB Strategy and Work Plan for 2010–2013](#)
- [Other Resources](#)

4. International Ethics Standards Board for Accountants (IESBA)

- [Home page](#)
- [Fact Sheet](#)
- [Publications and Resources](#)
- [Projects](#)
- [Meetings](#)
- [Terms of Reference](#)

- [Due Process](#)
- [IESBA Strategy and Work Plan for 2011–2012](#)
- [Other Resources](#)

5. International Public Sector Accounting Standards Board (IPSASB)

- [Home page](#)
- [Fact Sheet](#)
- [Publications and Resources](#)
- [Projects](#)
- [Meetings](#)
- [Terms of Reference](#)
- [IPSASB Consultation of 2013–2014 Work Plan](#)
- [Other Resources](#)

6. Compliance Advisory Panel (CAP)

- [Home page](#)
- [Fact Sheet](#)
- [Member Body Compliance Program](#)
- [Statements of Membership Obligations \(SMOs\)](#)
- [Terms of Reference](#)
- [Working Procedures](#)
- [IFAC Membership](#)

7. Professional Accountancy Organization (PAO) Development Committee

- [Home page](#)
- [Fact Sheet](#)
- [Publications and Resources](#)
- [Activities and Interest Areas](#)
- [Meetings](#)
- [Terms of Reference](#)
- [PAO Development Committee Strategy and Work Plan for 2011–2014](#)
- [Other Resources](#)

8. Professional Accountants in Business (PAIB) Committee

- [Home Page](#)
- [Fact Sheet](#)
- [Publications and Resources](#)
- [Activities and Interest Areas](#)
- [Meetings](#)
- [Terms of Reference](#)
- [Proposed PAIB Strategy and Work Plan for 2013-2016](#)
- [Other Resources](#)

9. Small and Medium Practices (SMP) Committee

- [Home Page](#)
- [Fact Sheet](#)
- [Publications and Resources](#)
- [Activities and Interest Areas](#)
- [Meetings](#)
- [Terms of Reference](#)
- [Strategy and Work Plan for 2013–2016](#)
- [Other Resources](#)

10. Nominating Committee

- [Home Page](#)
- [Fact Sheet](#)
- [Terms of Reference](#)