

November 22, 2016

*Nominating Committee*

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# Call for Nominations for the IFAC Board and Committees in 2018





This document is issued by the Nominating Committee.

The Nominating Committee makes recommendations to the International Federation of Accountants® (IFAC®) Board, IFAC Council, and Public Interest Oversight Board (PIOB), as appropriate, on the composition of the IFAC Board and committees.

The Nominating Committee is guided in its work by the principle of selecting the most suitable person for the position. In so doing, it endeavors to balance the nominee's abilities and professional qualifications with the representational needs of the board and committees. The Nominating Committee also seeks a broad regional and professional representation, representations from countries with different levels of economic development, and as gender balance.

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## Introduction

### Purpose of the Call

This *Call for Nominations for the IFAC Board and Committees in 2018* is issued to IFAC Members to:

- offer strategic guidance in selecting the most suitable nominees;
- provide information on membership qualifications;
- encourage a clear understanding of the Nominating Committee (NC)'s selection process, including the objective of achieving an appropriate balance in the composition of the IFAC Board and each committee; and
- outline the performance expectations of volunteers.

This *Call for Nominations* sets out the upcoming opportunities for membership in 2018 on the IFAC Board and the following committees:

- Compliance Advisory Panel (CAP)
- Professional Accountancy Organization (PAO) Development Committee
- Professional Accountants in Business (PAIB) Committee
- Small and Medium Practices (SMP) Committee
- Nominating Committee (NC)

For purposes of this document, the IFAC Board, CAP, and the committees are collectively referred to as “the board and committees.”

The Public Interest Oversight Board (PIOB) is the global independent body that seeks to improve the quality and public interest focus of the international standards formulated by the independent standard-setting boards (SSBs) in the areas of audit and assurance, ethics, and education. Among its other responsibilities, the PIOB oversees the nominations process for the Public Interest Activity Committees (PIACs)<sup>1</sup> by having direct observation of parts of the NC meetings when the selections process and other matters related to PIACs are taking place. Additionally, the PIOB approves the non-ex-officio members of the Nominating Committee, as well as the NC's terms of reference.

### Volunteers

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

- Acting in the public interest.
- Acting as an ambassador for the board or committee in the member's country and region, by way of explaining and promoting the work of the board or committee.

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<sup>1</sup> PIACs comprise the International Auditing and Assurance Standards Board® (IAASB®), International Accounting Education Standards Board™ (IAESB™), International Ethics Standards Board for Accountants® (IESBA®), and Compliance Advisory Panel (CAP).

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- Preparing for, attending, and actively participating in all board or committee meetings and additional meetings of task forces or other working groups for which they are selected.

### **Term Limits**

In accordance with Article 33.2 of IFAC Bylaws, a member is ordinarily appointed for a term of up to 3 years, and is expected to complete this term. Each year, approximately one-third of the membership terms expire.

The Nominating Committee values the continuity of membership on the board and committees, and it is expected that a well-performing member who has completed the first term of service will be re-nominated for a second term. To address imbalance in rotations during any given year, the Nominating Committee may recommend a term shorter than 3 years and, therefore, some members may not be able to serve for the maximum term of 6 years.

The continuous term of service on the board or committee cannot exceed 6 years, unless a member is appointed as chair during or at the end of his/her term. If a member is appointed as chair during or at the end of, his/her last term as member, he/she can serve for 9 consecutive years. In exceptional circumstances, as determined by the Nominating Committee, the CAP chair's term of service could be extended for up to 3 years, for a total term as member and/or chair not exceeding 12 years.

### **Selection Criteria**

The Nominating Committee reviews the nominations to recommend the most suitable candidates for the available positions: those who are most likely to enhance the quality of the output of a particular board or committee. In evaluating candidates from what is typically a large pool of candidates, the Nominating Committee considers matters such as relevance of candidates' professional background, technical skills, past and present contributions to the accountancy profession at regional and international levels, and the ability to make a significant contribution to the matters and areas of emphasis reflected in the work plan of a particular board or committee when considered in combination with the mix of current members' backgrounds. Although the Nominating Committee also considers gender and regional balance, the most suitable candidate principle is the overriding objective for selection.

Furthermore, it is essential that candidates are proficient in English, because that is the operating language for IFAC and its committees.

The Nominating Committee encourages nomination of new candidates (i.e., those who did not previously serve on boards or committees) to give an opportunity for a broader group to serve on the board and committees, and to bring new perspectives and ideas for the advancement of its strategy, initiatives, and work programs. When the Nominating Committee receives a nomination of a candidate who had previously served on a board or committee, the Nominating Committee will consider new candidates in the first instance, and then consider a candidate with a previous service record in the context of the current needs of a particular board or committee.

### **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:

- The member will not submit to improper influence whether financial or otherwise, that might impair his/her ability to serve or act as a member, with independence, integrity, and in the public interest. The member will be asked to make a written declaration in this regard.

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- The member will notify the Nominating Committee as soon as possible if his/her employer, employment status, or country of residence changes.
- The member will assign to IFAC all of his/her rights, titles, and interests, including all rights of copyright, in his/her contributions to the work product of the board, expressly waiving any "moral rights" in such contributions. The member will be asked to do this in writing.
- The nominating organization will support the member in his/her role, and will not exert improper influence, whether financial or otherwise, that might impair the member's ability to act with independence, integrity, and in the public interest. The nominating organizations will be asked to make a written declaration in this regard.
- The nominating organization, when completing the nominations form, will be asked whether it has received, or is aware of, any formal complaints about the nominee or whether any disciplinary actions have been taken against the nominee. The nominating organization should inform the Nominating Committee of any such developments taking place after the nominations form has been submitted.

### **The Role of Technical Advisors<sup>2</sup>**

Each nominating organization has the right to appoint a technical advisor who can aid a member in his/her contribution to a board or committee by helping with preparation for meetings and providing research and staff support.

Technical advisors attend board or committee meetings and participate in discussions and deliberations at the discretion of the chair and the members they accompany. Technical advisors may be appointed as members of task forces or other working groups.

Technical advisors provide valuable support to members. The nominations form 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 sign a statement declaring that they will not submit to improper influence, whether financial or otherwise, that might impair their ability to serve or act with independence, integrity, and in the public interest in discharging their responsibilities.

Technical advisors will be also asked to sign a statement assigning to IFAC all of his/her rights, titles, and interests, including all rights of copyright, in his/her contributions to the work product of the board, expressly waiving any "moral rights" in such contributions.

### **Insights for Increasing Candidates' Chances of Selection**

To provide nominating organizations and nominees with some insights on the nominations process and the value of serving on the standard-setting boards, the following documents are available on the Nominating Committee webpage: [Developing a Nominations Strategy](#) and [Giving Back to the Profession: The Value of Serving..](#)

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<sup>2</sup> Members of the Compliance Advisory Panel and the Nominating Committee do not have technical advisors.

### **Submitting Nominations**

Nominations of new members and re-nominations of current members can be submitted online from the date of the issue of this Call until February 15, 2017. Nominations submitted after February 15, 2017 will be reviewed at the discretion of the Nominating Committee.

[Appendix D](#) contains instructions on how to submit a nomination.

### **Interview Process**

It is anticipated that the Nominating Committee will conduct in-person interviews for leadership positions, including membership of the IFAC Board and Nominating Committee, during its meetings in May and July in New York, USA. If in-person interviews cannot be arranged due to exceptional circumstances, it may be possible to organize a video conference for that purpose.

The majority of phone interviews will be scheduled during the period of mid-May–early June. It is possible, however, that the phone interviews could be extended until the end of July.

### **Outcome of the Nominating Process**

Finalizing the decisions on appointments is a lengthy process because of the significant due process requirements. Therefore, it is possible that nominating organizations will not be notified of the outcome of the nominations process until September 2017. The Nominating Committee does not normally notify individuals, but rather defers to the nominating organizations in conveying the message to their nominees. In exceptional circumstances, the Nominating Committee may notify a nominee after consulting with the nominating organization.

The Nominating Committee will submit its recommendations to the IFAC Board and PIOB, as appropriate, in August/September. Recommendations for IFAC Board and Nominating Committee membership require election/approval by the IFAC Council.

### **Contact Information**

Please direct any inquiries to Elena Churikova, Manager, Governance, via email at [elenachurikova@ifac.org](mailto:elenachurikova@ifac.org).



**Overview of Vacancies**

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment <sup>3</sup>	Matters to Consider in Developing a Nominations Strategy <ul style="list-style-type: none"> <li>• English proficiency is essential.</li> <li>• Ability to commit the required time is essential.</li> </ul>	For More Information, Click on the Link
IFAC Board	Category A	4	4	<p>Nominees for IFAC Board membership should be senior members of IFAC Member organizations with considerable international experience and highly respected both inside and outside the profession.</p> <p>The estimated time commitment is approximately 200 hours per year and up to an additional 150 hours per year for subcommittee or working group work and board-related outreach.</p> <p>For 2018, the Nominating Committee is particularly interested in candidates who have a background in, and connectivity to, the regulatory community, international firm partners, and individuals with experience in standard setting.</p> <p>Nominations of candidates from the Africa-Middle East, Australia-Oceania, and Latin America-Caribbean regions are particularly encouraged.</p> <p><b>Nominations of female candidates are strongly encouraged.</b></p>	<a href="#">IFAC Board</a>
	Category B	2	2		
	Category C	2	0		
Nominating Committee	Members	4: 1 NA 1 AU 1 A-ME 1 EU	2: 1 A-ME 1 EU	<p>Nominees to the Nominating Committee should be accomplished professionals, with considerable international experience. Knowledge of IFAC is required, as well as the ability to assess candidates' skills and qualifications with a high degree of impartiality.</p> <p>The estimated time commitment is 200–300 hours per year.</p> <p>For 2018, the Nominating Committee will seek to recommend 4 candidates for appointment from the following regions: North America, Australia, Africa-Middle East and Europe.</p> <p><b>Nominations of female candidates are also encouraged.</b> Nominations of SMPs are encouraged.</p>	<a href="#">Nominating Committee</a>

<sup>3</sup> The number of members eligible for re-appointment is included in the total number of vacancies in the preceding column; it is shown separately in this column, however, as members are often re-nominated and, if considered appropriate, recommended for re-appointment; this could reduce the number of vacancies available to new nominees.

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Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment <sup>3</sup>	Matters to Consider in Developing a Nominations Strategy <ul style="list-style-type: none"> <li>• English proficiency is essential.</li> <li>• Ability to commit the required time is essential.</li> </ul>	For More Information, Click on the Link
<b>CAP</b>	Members	2: 1 A-ME 1 AS	2: 1 A-ME 1 AS	<p>Ideally, nominees for CAP membership should possess a general knowledge of Professional Accountancy Organizations (PAOs), the Statements of Membership Obligations (SMOs), and the IFAC Member Compliance Program; a strong understanding of the effectiveness of legal, standard-setting, and regulatory frameworks with respect to the accountancy profession; and some experience with international relations and institutional capacity building.</p> <p>The estimated time commitment is approximately 220 hours per year.</p> <p>For 2018, the Nominating Committee will seek to recommend 2 candidates for appointment from the Africa-Middle East and Asia regions.</p>	<a href="#">CAP</a>
<b>PAO Dev. Committee</b>	Members	4: 1 LA 1 NA 1 AU 1 At Large	2: 1 LA 1 NA	<p>Ideally, nominees for PAO Development Committee membership should possess experience in PAO capacity building or accountancy reform activities at the national or regional level; contacts or experience with development agencies; and experience working with donor-funded projects.</p> <p>Estimated time commitment is approximately 250 hours per year, including participating in task forces, PAO outreach assistance, and meetings with donor organizations.</p> <p>For 2018, the Nominating Committee will seek to recommend 4 candidates for appointment as follows: 1 from Latin America-Caribbean, 1 from North America, 1 from Australia and 1 from any region on the world.</p> <p><b>Nominations of female candidates are strongly encouraged.</b></p>	<a href="#">PAO Dev Committee</a>

CALL FOR NOMINATIONS

Board or Committee	Category	Total Number of Vacancies	Number of Members Eligible for Re-appointment	Matters to Consider in Developing a Nominations Strategy <ul style="list-style-type: none"> <li>• English proficiency is essential.</li> <li>• Ability to commit the required time is essential.</li> </ul>	For More Information, Click on the Link
PAIB Committee	Members	6	5	<p>The PAIBC acts primarily as a strategic advisory body for PAIBs. Nominees for PAIBC membership should be active, experienced professional accountants working in the private or public sectors, in large or small- and medium-sized organizations, and in finance or commercial roles, or serving as executive or non-executive directors. Ideally, candidates have an understanding of the demands and needs of organizations and the wider business environment and recognize the importance of accountancy professionalism to the success of organizations. They should also be able to serve as advocates for the role of PAIBs.</p> <p>Estimated time commitment is approximately 200–250 hours per year, including time for providing input to advisory groups between meetings and to periodically represent IFAC at conferences and events.</p> <p>Nominations from the Australia-Oceania, North America, and Latin America-Caribbean regions are particularly welcome.</p> <p><b>Nominations of female candidates are strongly encouraged.</b></p>	<a href="#">PAIB Committee</a>
SMP Committee	Members	9	5	<p>The SMPC acts primarily as a strategic advisory body for SMPs. To effectively fulfill this role, it may demand one or more of the following: a strong technical understanding of international standards, especially those issued by the IAASB and IESBA; expertise in SMP policy and regulation; experience with assurance and related services other than audit; and experience in the development and sharing of resources and tools that help SMPs implement international standards and adopt best management practice.</p> <p>The estimated time commitment is approximately 200–300 hours per year, including participating in task forces, assisting with outreach, contributing to the <a href="#">IFAC Global Knowledge Gateway</a>, and getting involved in project development.</p> <p>Nominations from Europe (Eastern Europe in particular) and Latin America-Caribbean are particularly welcome.</p> <p><b>Nominations of female candidates are strongly encouraged.</b></p>	<a href="#">SMP Committee</a>

## IFAC Board

Board Size:	President and 22 members
Vacancies for 2018:	8 members: <b>Category A:</b> 4 vacancies for which 4 current members are eligible for re-appointment <b>Category B:</b> 2 vacancies for which 2 current members are eligible for re-appointment <b>Category C:</b> 2 vacancies for which 0 current members are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	Endorsement by the IFAC Board and election/approval by the IFAC Council

### About the IFAC Board

The IFAC Board is entrusted to take all practicable steps to pursue the mission of IFAC by overseeing IFAC's governance, membership, resource allocation, and appointments to the IFAC Committees. Working with the IFAC President and Deputy President, and through the Chief Executive Officer and management, the IFAC Board recommends to the Council IFAC's strategic course for policy making, major initiatives, and fostering relations with international organizations and governments. The Board's authority over these general areas is reflected in the IFAC Constitution and Bylaws.

The IFAC Board has general authorities and responsibilities, as well as specific responsibilities in relation to the Council, the Forum of Firms, and the Public Interest Oversight Authorities (PIOAs). These responsibilities are outlined in the [IFAC Constitution](#) (Article 19) and [IFAC Bylaws](#) (Article 25)

The IFAC Board currently operates four subcommittees: the Audit Committee, Governance Committee, Planning and Finance Committee, and Public Policy and Regulation Advisory Group. In addition to these subcommittees, the Board may form ad hoc working 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.

More information about IFAC and the IFAC Board, including [IFAC Strategic Plan for 2016–2018](#) can be found on the [Governance section of the IFAC website](#).

### Membership

The IFAC Board comprises the IFAC President and no more than 22 members. The allocation of seats on the Board reflects the level of financial contribution by IFAC Members as specified in Articles 20.1–20.4 of the [IFAC Bylaws](#). There are 3 categories (A, B, and C), each of which corresponds to a certain number of seats as follows:

- Category A: the top 12 contributing member bodies occupy 10 seats;
- Category B: the next 13–24 contributing member bodies occupy 6 seats; and
- Category C: member bodies that are not ranked in the top 24 occupy 6 seats.

There may not be more than 2 Board members from member bodies with headquarters in the same country, except for the IFAC President in recognition of his/her status as independent chair.

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In circumstances when the Nominating Committee considers it appropriate to apply some degree of flexibility, the allocation of Board seats and the country limit may be modified within ranges specified in the IFAC Bylaws (Articles 20.2 and 20.4). The Nominating Committee is required to report to the IFAC Board and Council the reason for such modifications.

### **Call for Nominations**

#### *Vacancy Overview*

The IFAC Board comprises the IFAC President and no more than 22 members. Based on the 2016 Member financial contributions used for the 2018 Board seat allocation, the South African Institute of Chartered Accountants moves from Category C to Category B. This re-classification eliminates one vacancy in Category B and creates an additional vacancy in Category C.

The vacancies on the IFAC Board for 2018 are as follows:

- Category A: 4 vacancies for which 4 current members are eligible for re-appointment
- Category B: 2 vacancies for which 2 current members are eligible for re-appointment
- Category C: 2 vacancies for which 0 current members are eligible for re-appointment

Although current members are often re-nominated and—if considered appropriate—recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. The Nominating Committee, therefore, encourages nominations of highly qualified candidates, in particular from the following regions: **Africa-Middle East, Australia-Oceania, and Latin America-Caribbean.**

**Nominations of female candidate are strongly encouraged.**

#### *Experience*

Nominees should be senior members of IFAC member organizations with considerable international experience and highly respected both inside and outside the profession.

For 2018, the Nominating Committee is particularly interested in candidates who have a background in, and connectivity to, the regulatory community, international firm partners, and individuals with experience in standard setting, i.e., either standard setters or in the governance of standard setting. Nominees should also have knowledge of the risks and opportunities having an impact on the global accountancy profession and be familiar with IFAC and its activities in general.

Written and oral proficiency in English is essential.

### **Membership Requirements**

#### *Time Requirements*

The IFAC Board meets a minimum of 4 times a year, and conference calls may be scheduled to consider pressing matters. Attendance at the annual Council meeting is desirable. Conservatively, this amounts to approximately 200 hours per year, including meetings, preparation, and travel. In addition, members participate in subcommittees and working groups, which require an additional time commitment of up to 150 hours per year, including meetings and board-related outreach activities. Board members may also need time to consult with their nominating organizations on agenda matters.

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

### *Summary of Time Commitment*

- Attend 4 Board in-person meetings each year; attendance at the Council meeting is desirable
- Subcommittees and working groups require additional time between meetings
- Total time commitment is approximately 200 hours per year and an additional up to 150 hours per year for subcommittee or working group work and board-related outreach

### *Performance*

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

### *Financial and Visa Requirements*

Costs of attending Board meetings, including travel insurance coverage, 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. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more about, and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

## Nominating Committee

Committee Size:	2 ex-officio members and no fewer than 4 ordinary members, of whom no more than 2 may be IFAC Board members
<b>Vacancies for 2018:</b>	<b>4 members (1 NA, 1 AU, 1 A-ME, 1 EU)</b> Included in the above are 2 current members (1 A-ME, 1 EU) who are eligible for re-appointment; there are no IFAC Board members
Who Can Nominate:	IFAC Members
Approval Required:	Endorsement by the IFAC Board and approval by the IFAC Council and Public Interest Oversight Board (PIOB)

### About the Nominating Committee

The Nominating Committee makes recommendations to the IFAC Board, IFAC Council, and PIOB, as appropriate, on the composition of the independent standard-setting boards, Compliance Advisory Panel, and IFAC committees in accordance with the IFAC Constitution and Bylaws.

The Nominating Committee is guided by the need for transparency in its decision-making process, balanced with issues of privacy and propriety, in order to maintain a respectful, fair, and judicious environment. While it must have discussions of a proprietary nature among committee members and other parties, it must also ensure that discretion is maintained. The committee seeks to achieve transparency via periodic reporting to the IFAC Board, IFAC Council, and PIOA on its objectives, the process followed during the nominations cycle, and any significant issues that arise as part of that process.

More information about the Nominating Committee can be found on the [Nominating Committee homepage](#).

### Membership

The Nominating Committee is composed of 2 ex-officio members (IFAC President and Deputy President), and no fewer than 4 ordinary members, of whom no more than 2 may be IFAC Board members. In recognition of the need for geographic representation, the Nominating Committee aims to have one representative from each of the 6 regions of the world.

Ordinary members have to be members of an IFAC Member and are appointed by the IFAC Council on the recommendation of the IFAC Board. They 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 a maximum term of service of 4 years.

### Call for Nominations

#### *Vacancy Overview*

In 2018, the Nominating Committee has 4 vacancies as follows: 1 representative from the North America region, 1 representative from the Australia-Oceania region, 1 representative from the Africa-Middle East region (current member is eligible for re-appointment), and 1 representative from the Europe region (current member is eligible for re-appointment). Although current members are often re-nominated and—if considered appropriate—recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. The Nominating Committee, therefore, encourages nominations of senior candidates from the following regions: **North America, Australia-Oceania, Africa-Middle East, and Europe.**

**Nominations of female candidates are strongly encouraged.** Nominations of SMPs are encouraged.

*Experience*

Nominees should be senior members of an IFAC Member, with considerable international experience. Nominees should also have knowledge of the risks and opportunities having an impact on the global accountancy profession and possess general knowledge of IFAC and its activities. The Nominating Committee is particularly interested in candidates who previously served on nominating or similar committees in their region or have previous involvement with human resource functions, as well as have experience in assessing candidates' skills and qualifications with a high degree of impartiality. English proficiency (both written and oral) is essential.

**Membership Requirements**

*Time Requirements*

The Nominating Committee meets in person 4–5 times per year, and approximately 2 times by teleconference. The meetings are generally two days in duration. Members also spend time preparing for meetings, including reviewing approximately 200 CVs, and conducting phone interviews of short-listed candidates together with board/committee chairs.

In addition, each member must attend one meeting of the board or committee for which he/she conducts interviews in a particular year. Conservatively, membership on the Nominating Committee requires 200–300 hours per year, including meetings, preparation, and travel.

*Summary of Time Commitment*

- Attend 4–5 in-person Nominating Committee meetings per year
- Attend 1 meeting of the board or committee for which he/she conducts interviews each year
- Total time commitment is approximately 200–300 hours per year

*Performance*

Nominating Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, i.e., participating in the phone interview process, outreach activities, etc., is an important evaluating factor. The Nominating Committee uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

*Financial and Visa Requirements*

Costs of attending Nominating Committee meetings, including travel insurance coverage, are borne by the member's nominating organization. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more about, and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.



## Compliance Advisory Panel (CAP)

Panel Size:	6 members
<b>Vacancies for 2018:</b>	<b>2 members—1 from the A-ME region and 1 from the AS region</b> Included in the above 2 current members—1 from the A-ME region and 1 from the AS region—who are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board and Public Interest Oversight Board (PIOB)

### About the CAP

The Compliance Advisory Panel (CAP) oversees the implementation and operation of the IFAC Member Compliance Program. The program serves the public interest by promoting the adoption and support for implementation of international standards on public and private sector accounting, auditing, ethics, and education, as well as the establishment of related quality assurance review systems and enforcement mechanisms.

The CAP provides advice and oversees the work of the IFAC Quality and Membership (Q&M) staff who report to the IFAC CEO. The staff work includes implementing the IFAC Compliance Program strategy and other quality and membership initiatives including: (a) assessing and making recommendations on IFAC admission applications and the continuous fulfillment of IFAC’s membership criteria by existing Members and Associates; (b) undertaking periodic reviews of membership criteria; (c) reviewing the effectiveness of the SMOs, (d) developing tools and reports to assess and monitor how IFAC Members and Associates fulfill their SMOs; (e) reporting to the IFAC Board and IFAC Council on the Compliance Program; and (f) undertaking periodic review of work procedures and processes.

Further information related to the CAP, it’s work program, SMOs, etc., is available on the [CAP homepage](#).

### Call for Nominations

#### *Vacancy Overview*

The CAP comprises no less than five members, including the Chair and Deputy Chair. The broad geographic representation from 6 regions of the world is an important consideration.

In 2018 there are 2 current members—1 from the Africa-Middle East region and 1 from the Asia region—that are up for rotation and eligible for re-appointment for the second term of service. Although current members are often re-nominated and—if considered appropriate—recommended for re-appointment, it is uncertain whether they will be re-nominated. The Nominating Committee, therefore, encourages nominations of highly qualified candidates from the following regions: **Asia and Africa-Middle East**.

#### *Experience*

- Nominees will ideally possess the following experience:
- Good knowledge of PAOs (operations, governance structure) and their responsibilities (advocacy, education and certification, ethics, investigation and disciplinary processes, standard setting, etc.), as well as of the PAOs located in their region.
- Experience with international relations, institute building, and assistance to developing nations.

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- A strong understanding of the effectiveness of legal standard-setting and regulatory frameworks relevant to the profession is essential.
- A working knowledge of SMOs.
- English proficiency (both written and oral) is essential.

### **Membership Requirements**

#### *Time Requirements*

Members are expected to attend 3–4 in-person meetings annually, with each meeting generally lasting 2 days. Additionally, teleconference meetings could be scheduled on as needed basis.

Conservatively, this will amount to approximately 180 hours per year, including meetings, preparation, and travel.

Members may have to spend additional time consulting with the member organizations in their region to discuss agenda matters and seek input. Occasionally, members may be asked to represent IFAC at activities closely linked to the CAP Program. The total time a member might be expected to commit is approximately 220 hours per year.

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

#### *Summary of Time Commitment*

- Attend 3–4 CAP in-person meetings each year and participate in additional teleconferences
- Some members may 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 Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the panel's work. Furthermore, the contribution of members beyond formal meetings, such as activities closely linked to the Compliance Program, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

#### *Financial and Visa Requirements*

Costs and insurance coverage for attending CAP meetings are borne by the member's nominating organization. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more about, and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

## Professional Accountancy Organization (PAO) Development Committee

Committee Size:	12 members
Vacancies for 2018:	<b>4 members (1 regional AU, 1 regional LA, 1 regional NA, 1 at large)</b> Included in the above are 2 current members (representatives of the LA and NA regions) who are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

### About the PAO Development Committee

The IFAC Professional Accountancy Organization (PAO) Development Committee serves as strategic advisor to IFAC in its efforts to build the capacity of PAOs and strengthen the accountancy profession around the world in the public interest. This includes raising awareness of good practice in PAO development, facilitating knowledge sharing around approaches to implementing international standards, and increasing understanding of the capacity challenges faced by PAOs among national, regional, and international stakeholders.

The PAO Development Committee coordinates and facilitates the sharing of relevant information and good practices among PAOs, regional bodies, and the donor community, and encourages and supports development partnerships between PAOs.

- It also contributes to the development of the [tools and guidance](#) that support PAOs in growing in line with good practice and international standards.
- As well, it provides input to IFAC’s work with the donor community, including activities to achieve the goals of the [Memorandum of Understanding to Strengthen Accountancy and Improve Collaboration \(MOSAIC\)](#) to enhance the coordination of the accountancy profession’s capacity building across both the public and private sectors.
- To learn more about the PAO Development Committee, please see the [PAO Development Committee homepage](#).

### Call for Nominations

#### *Vacancy Overview*

The PAO Development Committee comprises 12 members—6 regional Members, each representing one of the 6 regions of the world: Africa-Middle East, Asia, Australia-Oceania, Europe, Latin America-Caribbean, and North America; and 6 at-large members that could represent any of those 6 regions.

The PAO Development Committee has 4 vacancies for 2018 for which 2 current members—representatives of the Latin America and North America regions—are eligible for re-appointment. One of the remaining vacancies has to be filled with a representative from the Australia-Oceania region and one vacancy is open for nominations from any of the 6 regions of the world. Although current members are often re-nominated and—if considered appropriate—recommended for re-appointment, it is uncertain whether they will be re-nominated. The Nominating Committee, therefore, encourages nominations of highly qualified candidates, in particular from the following regions: **Australia-Oceania, Latin America-Caribbean, North America and the Middle East.**

**Nominations of female candidates are strongly encouraged.**

## CALL FOR NOMINATIONS

### *Experience*

Nominees will ideally have the following experience and skills:

- Interest in, and understanding of, the challenges and success factors related to the development of the accountancy profession and PAOs.
- Knowledge of good practice in PAO establishment and development, IFAC membership requirements, and the SMOs as the global benchmarks for the development of PAOs.
- Experience providing guidance and facilitating assistance to build the capacity of PAOs and/or the accountancy profession where it is less established.
- An understanding of, or experience working with, donor organizations and development agencies on projects focused on the development of the accountancy profession.
- Language skills in addition to English.
- The Nominating Committee is particularly interested in receiving nominations of individuals who are either IFAC Member staff, in government, or consultants who are, or have been, directly involved in capacity building of PAOs or accountancy reform activities at the national or regional level.

### **Membership Requirements**

#### *Time Requirements*

Members will be required to attend and participate in 2 physical meetings per year, each lasting 2 to 3 days, for a total of approximately 150 hours, as well as one webinar per year.

- It should be noted that members of the PAO Development Committee also represent IFAC on the MOSAIC Steering Committee, with meetings taking place once a year directly following or preceding a PAO Development Committee meeting.
- Members are also expected to undertake a minimum of one outreach effort in their role as ambassadors of the PAO Development Committee and IFAC.
- There will also be approximately 2-3 task force meetings, held virtually or, where possible, in person around committee meetings.
- Members may also have to spend additional time consulting with IFAC Members in their region to discuss agenda matters and seek input. The total estimated time commitment, including meetings (preparation and travel), outreach, and task force work is approximately 250 hours per year.

#### *Summary of Time Commitment*

- Attend all formal meetings of the PAO Development Committee and the MOSAIC Steering Committee each year. Time commitment for these elements is estimated at 150 hours per year
- Approximately 100 hours additional time is required for webinar and task force participation, as well as undertaking outreach efforts
- Total time commitment is approximately 250 hours per year

### *Performance*

PAO Development Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, such as participating

## CALL FOR NOMINATIONS

in task forces, outreach, and meetings with donor organizations, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

### *Financial and Visa Requirements*

Costs of attending PAO Development 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. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more about, and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

## Professional Accountants in Business (PAIB) Committee

Committee Size:	18 members
<b>Vacancies for 2016:</b>	<b>6 members</b>
	Included in the above are 5 current members who are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

### About the PAIB Committee

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

The PAIB Committee provides strategic advice to IFAC on how to best support the global PAIB constituency helping to support member organizations in enhancing the competence of their members through sharing and development of knowledge, ideas, and resources, particularly in the following topic areas:

- Finance function transformation
- Governance and ethics, and corporate responsibility
- Risk management and internal control
- Financial and performance management, and
- Business reporting

More information about the PAIB Committee, its activities, publications, current membership, etc. can be found on the [PAIB Committee homepage](#).

### Call for Nominations

#### *Vacancy Overview*

The PAIB Committee comprises 18 members. In 2018, there are 6 vacancies on PAIBC; 5 current members are eligible to be re-appointed for a second term of service. Although current members are often re-nominated and—if considered appropriate—recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. The Nominating Committee, therefore, encourages nominations of highly qualified candidates, in particular from the following regions: **Australasia-Oceania, North America, and Latin America-Caribbean**.

#### **Nominations of female candidates is strongly encouraged.**

#### *Experience*

The Nominating Committee is looking for active experienced professional accountants working in the private or public sectors, in large or small- and medium-sized organizations, and in finance or commercial roles, or serving as executive or non-executive directors. Ideally, candidates bring an understanding of the demands and needs of organizations and the wider business environment and recognize the importance of accountancy professionalism to the success of organizations. They should also be able to serve as an advocate for the role of PAIBs. English proficiency (both written and oral) is essential.

## CALL FOR NOMINATIONS

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

- Enhancing the contribution of PAIBs as business and finance leaders and effective business partners.
- Effective corporate governance, risk management, and internal control.
- Strategic performance management.
- Business (including integrated and sustainability) and financial reporting, specifically considering how it can be further improved in practice.
- It is expected that members will contribute to the IFAC Global Knowledge Gateway by authoring relevant articles and commenting on discussions.

### **Membership Requirements**

#### *Time Requirements*

The PAIB Committee meets at least twice per year, each meeting lasting 2 days.

Between meetings, members are expected to work closely with IFAC staff on issue- or project-focused advisory groups. Engagement is mostly by e-mail, Skype, or teleconference.

Members will have to spend additional time consulting with their nominating organization and other PAOs to discuss agenda matters and seek input, and to communicate the outcomes of meetings.

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

#### *Summary of Time Commitment*

- Attend 2 PAIB Committee meetings each year
- Additional time for providing input on advisory groups between meetings and to periodically represent IFAC at conferences and events
- Total time commitment is approximately 200–250 hours per year

#### *Technical Support*

The nominating organization may choose to provide its 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 PAIB staff on project development.

#### *Performance*

PAIB Committee members are evaluated each year under the Volunteer Performance Program. Assessment of performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, such as serving on advisory groups, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

#### *Financial and Visa Requirements*

Costs and insurance coverage for 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

## CALL FOR NOMINATIONS

also borne by the member's nominating organization. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more about, and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.



## Small and Medium Practices (SMP) Committee

Committee Size:	18 members
<b>Vacancies for 2018:</b>	<b>9 members</b> Included in the above are 5 current members who are eligible for re-appointment
Who Can Nominate:	IFAC Members
Approval Required:	IFAC Board

### About the SMP Committee

The Small and Medium Practices (SMP) Committee provides strategic input on IFAC's activities to support and represent the interests of professional accountants who work in SMPs. The SMP Committee supports IFAC's work in three main areas:

- Providing 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 the SMP and SME perspective.
- Developing and sharing resources, tools, news, and expertise with a focus on implementation of international standards, practice management, and providing business advisory services.
- Raising the visibility and voice of SMPs and SMEs through global representation and advocacy.
- More information about the SMP Committee, its activities, publications, current membership, etc., can be found on the [SMP Committee homepage](#).

### Call for Nominations

The SMP Committee comprises 18 members. The committee has 9 vacancies for 2018, with 5 current members eligible to be re-appointed for a second term. Although current members are often re-nominated and—if considered appropriate—recommended for re-appointment, it is uncertain whether they will be re-nominated or re-appointed. The Nominating Committee, therefore, encourages nominations of highly qualified candidates, in particular from the following regions: **Europe (Eastern Europe in particular) and Latin America-Caribbean.**

### Nominations of female candidates is strongly encouraged.

To manage possible imbalances in rotations on the SMPC and other composition needs, the Nominating Committee may recommend a term shorter than 3 years and, therefore, some members may not be able to serve for the maximum term of 6 years.

### *Experience*

The Nominating Committee welcomes nominations from individuals in SMPs, professional accountants working in SMEs, and academics currently involved with SMP/SME issues. The Nominating Committee is particularly interested in individuals with the following knowledge and experience:

- An understanding of the key challenges and opportunities facing SMPs.
- Strong technical knowledge of the IAASB's standards, IFRSs for SMEs, and/or the IESBA Code of Ethics for Professional Accountants™, as well as an understanding of the standard-setting process.
- Expertise in SME policy and regulation.

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- Strong relationships/links with key SMP/SME stakeholder groups.
- Familiarity with research relevant to SMEs and SMPs.
- Knowledge of resources and tools that help SMPs implement international standards, manage their practices, and provide business support services to clients.
- English proficiency (both written and oral) is essential.
- Authoring articles and opinion pieces in member organization magazines/newsletters and other relevant publications (e.g., trade journals) as members are expected to contribute to the [IFAC Global Knowledge Gateway](#).

### **Membership Requirements**

#### *Time Requirements*

The SMP Committee typically meets 2-3 times a year, with each meeting lasting 2 days. The total estimated time commitment is approximately 150 hours per year, including meetings, preparation, and travel.

In addition, members may also be expected to participate in SMP Regional Forums, possibly one per year, and be proactive about making presentations on the committee's activities at conferences and seminars. Members are also expected to participate in task forces and work on additional projects. These require an additional time commitment of 50–100 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*

- Attend 2–3 SMP Committee meetings each year
- Participation in events (e.g., SMP Regional Forums) is expected, and presentations at conferences and participation at other meetings are strongly encouraged
- Additional time for projects between meetings
- Total time commitment is approximately 200–300 hours per year

#### *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, by appointing a technical advisor who accompanies the member to meetings and/or by granting access to its technical resources between meetings.

#### *Performance*

SMP Committee members are evaluated each year under the Volunteer Performance Program. Assessment of their performance is based on attendance, preparation, and input to the committee's work. Furthermore, the contribution of members beyond formal meetings, such as participating in task forces, is an important factor. The Nominating Committees uses the results of the assessment to decide whether to recommend candidates for re-appointment and for leadership opportunities.

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### *Financial and Visa 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. The Travel Support Program is available to qualifying nominating organizations from developing nations (please refer to [Appendix C](#) to learn more about, and determine eligibility).

Members are responsible for making their own visa arrangements for international travel. IFAC will only provide visa support letters.

## Definition of Practitioners and Non-Practitioners

The Nominating Committee considers the professional balance on the IFAC Board and committees. The criteria set out below are used to classify candidates as practitioners and non-practitioners.

### Practitioners

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

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

Even though audit 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 do provide, for example, other assurance services or business advisory services, are designated as practitioners because their employment relationship places them in a position of having an interest in the economic results of their firm as a whole.

### Non-Practitioners

A non-practitioner is not a member or an employee of an audit firm. Former members or employees of such firms can be regarded as non-practitioners only after 3 years have elapsed since ceasing membership in, or employment by, a firm. The PIOB does have the authority, however, to reduce that period, on a “comply or explain basis,” to no less 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
- IFAC Member Staff (see guidance below)

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- PAIB—Large Entity
- PAIB—Small- and Medium-Sized Enterprise
- Public Sector—Auditor
- Public Sector—Preparer
- Retired PAIB—Large Entity
- Retired Practitioner—Big 4
- Retired—Other
- Other

### **IFAC Member Staff Classification**

Classification of IFAC Member staff as non-practitioners or practitioners is based on a detailed review by the Nominating Committee of the information in a candidate's nomination form and membership statistics. As a general rule:

1. IFAC Member staff can be regarded as non-practitioners only after 3 years have elapsed since ceasing membership in or employment by an audit firm.

If an IFAC Member staff person is a retired partner of an audit firm, the Nominating Committee will consider whether that person's obligations to the audit firm or the audit firm's obligations to the person may require him/her to be regarded as a practitioner despite the fact that 3 years have elapsed since ceasing membership in the audit firm.

2. IFAC Member staff can be regarded as non-practitioners if the percentage of the Member's membership in public practice is less than 50 percent and the member's revenue from public practice membership fees (individual or firms) is less than 50 percent. If any of these percentages are more than 66 percent, IFAC Member staff are considered to be practitioners. If the percentage is between 50 percent and 66 percent, the Nominating Committee will determine how to classify the nominee after considering the combined effect of (1) and (2) and any other relevant factors.

The IFAC Member's membership in public practice and revenue from public practice membership fees are calculated based on the annual membership statistics received from IFAC Members and takes account only of the statistics relating to active members, excluding retirees and students.

**Volunteer Performance Program**

The quality of the output of the IFAC Board and Committees, as well as their credibility, is ultimately determined by the input provided by its members. The Volunteer Performance Program offers constructive dialogue between chairs and members about their expectations and members' involvement in the work of the boards. It also provides valuable information to the Nominating Committee. The IFAC Board and the Public Interest Oversight Authorities (PIOAs), as appropriate, receive a report on the outcomes of the program, in summarized and anonymous format.

The Volunteer Performance Program calls on the chair, in consultation with the deputy chair and senior staff, to review the performance of each member, and on each member to review the performance of the chair. Chairs and members fill out confidential forms that they submit to the Nominating Committee. The criteria for the performance of members are as follows:

- Attendance
  - Meeting attendance is determined based on the number of meeting days a member attends. In accordance with the guidelines, an annual attendance rate of 75 percent or higher is considered satisfactory recognizing that sometimes a member could miss a meeting for unforeseen circumstances.
- Contribution
  - Contribution by preparing for, and actively participating in, meetings of the boards, task forces, and other task-based working groups, as well as participation in outreach and other events related to the work of the boards.
  - Willingness to assume responsibility, including taking initiative on projects.
  - High-quality input supported by diligent research and ability to place information in the context of the professional environment, or other factors such as economic, political, or commercial conditions.
- Collaboration
  - Willingness to cooperate with all individuals on the board 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.
  - Ability to look beyond the different backgrounds of members and focus on achieving common positions based on commitment to the public interest.
- Communication
  - Proficiency in oral and written English.
  - Ability to present ideas and convey messages in a clear and coherent manner.
  - Responsiveness to communications about the board's work, such as emails from the chair or staff.

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- Commitment to the Public Interest
  - Focus on maintaining or improving the integrity and reputation of the global accountancy profession and on discharging its responsibilities to the public.
  - Ability to reflect the wider public interest in the decision-making process and in executing the board's work plan.
  - Impartiality with respect to, for example, regional or national interests or other professional or commercial concerns (e.g., the views of the employing organization or a specific subset of the accountancy profession).

### Application of the Volunteer Performance Program

The Volunteer Performance Program provides valuable information to the Nominating Committee in deciding on potential re-appointments, succession planning, and performance issues.

#### *Re-appointments*

- The Nominating Committee values the continuity of membership on boards, but decisions on the re-appointment of members are foremost guided by the most suitable person for the position criteria.
- The Nominating Committee considers the performance evaluations of re-nominated members in deciding on their re-appointment. Generally, well-performing members are 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 a particular board. When performance does not meet expectations, members are unlikely to be recommended for re-appointment.

#### *Succession Planning*

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

#### *Performance Issues*

- In rare circumstances, the Nominating Committee may identify a member whose performance does not meet expectations. In such cases, the Nominating Committee may ask the chair to monitor the situation for a period of time. In the rare circumstances where the Nominating Committee identifies a lack of improvement, it may recommend to the IFAC Board and the PIOAs, as appropriate, the removal of the member.

**Travel Support Program for Board and Committee Members**

**What is the Travel Support Program?**

IFAC offers travel support to qualifying members of the IFAC Board and committees. The objective is to facilitate representation from developing countries on the boards.

**Who qualifies for travel support?**

The following considerations are applied to determine whether a nominee qualifies for the program:

First Consideration	Second Consideration	Third Consideration
<p>The nominations form contains a request to be considered for the program.</p>	<p>The candidate is nominated by an organization, including an IFAC Member, Associate, or Affiliate; AND</p>	<p>The nominee's membership is endorsed, approved, and/or reported to the IFAC Board, PIOB, and/or PIC, as appropriate.</p>
	<p>(a) the organization is headquartered in a country on the World Bank list of developing countries (see table on Page 35); and</p> <p>(b) the organization's total revenue does not exceed US \$2 million; and</p> <p>(c) in the case of an IFAC Member, Associate, or Affiliate, the organization is in good standing with regard to its membership.</p>	

Eligibility is determined in the year a nomination is submitted. In the case of a joint nomination, all nominating organizations have to qualify for a nominee to be eligible for travel support.

If the nominating organization is an IFAC Member, Associate, or Affiliate, the organization's membership should remain in good standing for its qualifying member(s) to continue to participate in the program. If the nominating organization fails to meet its membership obligations in terms of the IFAC Constitution and Bylaws, its participant(s) in the program will no longer be considered qualifying members and travel support will be suspended.

**For what period is the support awarded?**

If selected for the program, travel support will be provided to the qualifying member during his/her first term of service (ordinarily up to 3 years), irrespective of any changes in the criteria noted under the second consideration in the above table during this period. If the member is re-nominated at the end of the first term of service, the nominating organization has to reapply for the program.

**Is there a limit to the number of participants in the program?**

Travel support is made available to a limited number of qualifying members each year. For 2017, the number is 24 members, of which 10 are allocated to the IFAC Board and committees as follows: IFAC Board (2), Nominating Committee (1), CAP (1), PAODC (2), PAIB (2), and SMP (2). If the number of potential



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participants for all boards and committees does not exceed the maximum number of participants in the program, the number of participants per IFAC Board and committees could vary by 1.

A nominating organization cannot have more than 2 qualifying members participating in the program in any 1 year.

### **Is there a limit to the amount of travel support?**

The level of financial support per year is as follows:

- If nominated by an organization (including an IFAC Member, Associate, and Affiliate), the nominating organization pays the first \$1,500, and IFAC provides enough financial support for the member to be able to attend the meetings of his/her board.
- Travel support is for attending in-person full meetings of the board; it does not apply to meetings conducted by other means (video or teleconference, etc.) or meetings of subgroups (working groups, etc.). Travel costs are reimbursed on the basis of actual cost and not a daily per diem.

### **Are there any further requirements for participants in the program?**

Participants should adhere to the requirements of the Travel Support Policy, which include the conditions for reimbursement, such as the use of economy airfares and the prompt submission of expense claims with all receipts and vouchers. The Travel Support Policy will be distributed to the approved members on the annual basis.

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**List of Developing Countries****Total of 138 countries**

Afghanistan	Congo, Dem. Rep	Iraq	Morocco	St. Lucia
Albania	Congo, Rep.	Jamaica	Mozambique	St. Vincent and the Grenadines
Algeria	Costa Rica	Jordan	Myanmar	Sudan
American Samoa	Côte d'Ivoire	Kazakhstan	Namibia	Suriname
Angola	Cuba	Kenya	Nepal	Swaziland
Armenia	Djibouti	Kiribati	Nicaragua	Syrian Arab Republic
Azerbaijan	Dominica	Korea, Dem Rep.	Niger	Tajikistan
Bangladesh	Dominican Republic	Kosovo	Pakistan	Tanzania
Belarus	Ecuador	Kyrgyz Republic	Palau	Thailand
Belize	Egypt, Arab Rep.	Lao PDR	Panama	Timor-Leste
Benin	El Salvador	Lebanon	Papua New Guinea	Togo
Bhutan	Equatorial Guinea	Lesotho	Paraguay	Tonga
Bolivia	Eritrea	Liberia	Peru	Tunisia
Bosnia and Herzegovina	Ethiopia	Libya	Philippines	Turkey
Botswana	Fiji	Macedonia, FYR	Romania	Turkmenistan
Brazil	Gabon	Madagascar	Russian Federation	Tuvalu
Bulgaria	Gambia, The	Malawi	Rwanda	Uganda
Burkina Faso	Georgia	Malaysia	Samoa	Ukraine
Burundi	Ghana	Maldives	São Tomé and Príncipe	Uzbekistan
Cambodia	Grenada	Mali	Senegal	Vanuatu
Cameroon	Guatemala	Marshall Islands	Serbia	Venezuela, RB
Cape Verde	Guinea	Mauritania	Sierra Leone	Vietnam
Central African Republic	Guinea-Bissau	Mauritius	Solomon Islands	West Bank and Gaza
Chad	Guyana	Mexico	Somalia	Yemen, Rep.
China	Haiti	Micronesia, Fed. Sts.	South Africa	Zambia
Colombia	Honduras	Moldova	South Sudan	Zimbabwe
Comoros	India	Mongolia	Sri Lanka	
	Indonesia	Montenegro		
	Iran, Islamic Rep.			

Source: World Bank, current 2017 fiscal year, at

<https://datahelpdesk.worldbank.org/knowledgebase/articles/906519>

## Instructions for Submitting a Nomination

The nominations database is located on the [IFAC website](#) and includes features to improve the functionality and effectiveness of the nominations process. Features include the ability to export the nominations form from a portable Excel form to the nominations database. In addition, nominating organizations are able to save an incomplete or complete nomination form in PDF format for later review.

### *Log In to an Account:*

- If a nominating organization has 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 a nominating organization does not have an account, please create a new account on the [Registration page](#) as follows:
  - enter your email address and profile information;
  - save the account information by clicking on the *Create New Account* button; and
  - go to the link provided in the confirmation email to activate your account and create a password.

### *Submit a Nomination:*

- Once a nominating organization is 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 a nominating organization wishes 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.
- A nominating organization 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, a designated representative from a nominating organization 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.

## CALL FOR NOMINATIONS

- If a nominating organization wishes to obtain information from a nominee before completing the online nomination form, it may use a portable Excel form located on the Nominations Database page. Once the nominee has filled out the Excel form, a designated representative from a nominating organization 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 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 a nominating organization with a complete overview of the nominations for this year and create a history of nominations for subsequent years.
- If a nominating organization is submitting multiple nominations, it can make copies of any nomination so there is no need to answer questions that apply to all candidates (for example, questions that relate to the nominating organization) multiple times.

People from a nominating organization other than a designated representative, 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 them the nomination form(s) in PDF format.

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