

November 1, 2016

Nominating Committee

Call for Nominations for the Independent Standard-Setting Boards in 2018

This document is issued by the Nominating Committee.

The Nominating Committee makes recommendations to the International Federation of Accountants® (IFAC®) Board and Public Interest Oversight Board (PIOB) on the composition of the Public Interest Activity Committees' (PIACs) independent standard-setting boards, and is advised by and reports to the Public Interest Committee (PIC) on the composition of the International Public Sector Accounting Standards Board (IPSASB).

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. The Nominating Committee also seeks a broad regional and professional representation, representations from countries with different levels of economic development, and gender balance.

TABLE OF CONTENTS

	Page
Introduction.....	5
Purpose of the Call	5
Volunteers.....	6
Term Limits.....	6
Selection Criteria	6
General Requirements for Membership	7
The Role of Technical Advisors.....	7
Insights for Increasing Candidates' Chances of Selection	8
Submitting Nominations.....	8
Interview Process	8
Outcome of the Nominations Process	8
Contact Information	8
Overview of Vacancies.....	9
International Auditing and Assurance Standards Board (IAASB).....	13
About the IAASB.....	13
Call for Nominations	13
Membership Requirements	14
International Ethics Standards Board for Accountants (IESBA).....	16
About the IESBA.....	16
Call for Nominations	16
Membership Requirements	17
International Accounting Education Standards Board (IAESB).....	19
About the IAESB.....	19
Call for Nominations	19
Membership Requirements	20
International Public Sector Accounting Standards Board (IPSASB).....	22
About the IPSASB	22
Call for Nominations	22
Membership Requirements	23
Appendix A: Definition of Practitioners and Non-Practitioners	

Appendix B: Definition of Public Members

Appendix C: Volunteer Performance Program

Appendix D: Travel Support Program for Board Members

Appendix E: Instructions for Submitting a Nomination

Introduction

Purpose of the Call

This *Call for Nominations for the Independent Standard-Setting Boards in 2018* is issued to interested parties to:

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

Nomination can be made by one or more organizations or by an individual. Where appropriate, references to "nominating organization" in this document should be interpreted as also referring to individuals who nominate other individuals or who self-nominate.

This *Call for Nominations* sets out the upcoming opportunities for membership in 2018 on the following independent SSBs:

- 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)

The Public Interest Oversight Authorities (PIOAs) comprise the Public Interest Oversight Board (PIOB) and Public Interest Committee (PIC), which have oversight responsibilities over the independent SSBs as indicated below.

The PIOB has oversight over the IAASB, IAESB, and IESBA. The PIOB is the global independent body that seeks to improve the quality and public interest focus of the international standards formulated by the independent 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)¹ by having direct observation of parts of the NC meetings when the selections process and other matters related to PIACs are taking place.

The PIC promotes the public interest in the standard-setting activities of the IPSASB. Among its other responsibilities, the PIC issues non-binding advice to IFAC and the IPSASB on the procedures and processes for nomination and appointment of IPSASB members. The PIC comprises individuals with expertise in public sector or financial reporting and professional engagements in the International Monetary Fund (IMF), International Organization of Supreme Audit Institutions (INTOSAI), Organization for Economic Cooperation and Development (OECD), and the World Bank Group (WBG).

¹ 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).

Volunteers

Volunteers are central to the effective functioning of the independent SSBs. The boards 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 chair or member is a significant responsibility that entails the following:

- Acting in the public interest.
- Acting as an ambassador for the independent SSBs in the member's country and region, by way of explaining and promoting the work of the boards.
- Preparing for, attending, and actively participating in all meetings of a particular board, as well as participating in task forces and other working groups as required.

Term Limits

In accordance with Article 33.2 of IFAC Bylaws, a member is ordinarily appointed for an initial 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 boards, 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 any particular board 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, he/she can serve for 9 consecutive years. In exceptional circumstances, as determined by the Nominating Committee, a 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. In evaluating candidates from what is typically a large pool of nominees, 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 when considered in combination with the mix of current board 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 able to work in English, because that is the operating language for the independent SSBs.

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 boards, and to bring new perspectives and ideas for the advancement of its initiatives and work programs. When the Nominating Committee receives a nomination of a candidate for service on a board on which he/she has

CALL FOR NOMINATIONS

previously served, 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.

General Requirements for Membership

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

- The member will act in the public interest, and 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.
- 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 or an individual, when completing the nominations form, will be asked whether it/he/she 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 or an individual should inform the Nominating Committee of any such developments taking place 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 a member in making contributions to a particular board by helping with preparation for meetings and providing research and staff support.

Technical advisors attend board 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 web page: [Developing a Nominations Strategy](#) and [Giving Back to the Profession: The Value of Serving](#).

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 January 31, 2017. Nominations submitted after January 31, 2017 will be reviewed at the discretion of the Nominating Committee.

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

Interview Process

Interviews for board membership are conducted via phone by the board chair and Nominating Committee member(s) with the most relevant background for a particular board. The majority of 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 Nominations Process

Finalizing the decisions on appointments is a lengthy process because of the significant due process requirements. Therefore, it is possible that nominating organizations and self-nominees will not be notified of the outcome of the nominations process until September. 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 PIOAs, as appropriate, in August/September.

Contact Information

Please direct any inquiries to Elena Churikova, Manager, Governance, at elenachurikova@ifac.org.

CALL FOR NOMINATIONS

Overview of Vacancies

Independent SSB	Category	Total Number of Vacancies	Members Eligible for Re-appointment ²	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit to the required time is essential. 	For More Information, Click on the Link
IAASB	Chair	1	0	The IAASB chair position is due for rotation. The current chair is not eligible for re-appointment. ³ It is planned that a Call for Applications for the Independent IAASB Chair will be issued in January 2017.	IAASB
	Public Members	1	0	Nominees should have experience with audit and/or assurance issues and sufficient knowledge of the subject matters considered by the IAASB to be able to contribute effectively to the board's work. Such experience and knowledge may be from a user (including regulator), preparer, auditor, or assurance provider perspective. Nominees should also be prepared to engage in board-related outreach activities.	
	Non-Practitioners	1	0	The total estimated time commitment is approximately 650 hours per year (850 hours if serving as a task force chair). For non-practitioner vacancies, the Nominating Committee is interested in nominees who are users of audited financial statements or assurance reports (including investors and analysts), as well as nominees from regulatory and audit oversight bodies who have experience in financial reporting matters, and academics. For practitioner vacancies, nominees from small- and medium-sized practices (SMPs) and small- and medium-sized entities (SMEs) are strongly encouraged.	
	Practitioners	5	4	Nominations from the Africa-Middle East, Australia-Oceania, Europe, and Latin America-Caribbean regions are strongly encouraged. Nominations of female candidates are strongly encouraged.	

² The number of members eligible for reappointment 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.

³ In accordance with Article 33.7 of the Bylaws, the terms of the Chairs of the independent SSBs, in exceptional circumstances, could be extended for up to three years, for an aggregated term as member and/or Chair not exceeding twelve years. The Nominating Committee determines the circumstances in which the exception may be applied.

CALL FOR NOMINATIONS

Independent SSB	Category	Total Number of Vacancies	Members Eligible for Re-appointment ²	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit to the required time is essential. 	For More Information, Click on the Link
IESBA	Chair	1	1	<p>The IESBA chair position is due for rotation. The current chair is eligible for re-appointment and it is the Nominating Committee’s understanding that the current chair will seek re-appointment for a second term of service. For this reason there is no call for applications for the IESBA chair position at this time.</p>	IESBA
	Public Members	1	1	<p>Nominees should have sufficient knowledge of the subject matters considered by the IESBA to be able to contribute effectively to the board’s work. Such knowledge may come from various perspectives, including investor, regulator, policy maker, corporate governance, preparer, auditor, public sector, or academic. Nominees should also be prepared to engage in board-related outreach activities.</p>	
	Non-Practitioners	2	0	<p>The total estimated time commitment is approximately 380 hours per year (530 hours if serving as task force chair).</p> <p>For non-practitioner vacancies, the Nominating Committee is interested in nominees who are preparers, users of audited financial statements, such as investors, and those charged with governance, as well as academics, regulators, policy makers, and standard setters. For practitioner vacancies, nominees from SMPs and SMEs are strongly encouraged. Experience in a public sector and in solving ethical dilemmas within an accounting or business context is also welcome.</p>	
	Practitioners	4	2	<p>Nominations from the Africa-Middle East, Australia-Oceania, and Latin America-Caribbean regions are strongly encouraged.</p> <p>Nominations of female candidates are strongly encouraged.</p>	
IAESB	Chair	1	1	<p>The IAESB chair position is due for rotation. The current chair is eligible for re-appointment and it is the Nominating Committee’s understanding that the nominating organization plans to re-nominate the current chair for a second term of service. For this reason there is no call for nominations for the IAESB chair at this time.</p>	

CALL FOR NOMINATIONS

Independent SSB	Category	Total Number of Vacancies	Members Eligible for Re-appointment ²	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit to the required time is essential. 	For More Information, Click on the Link
IAESB	Public Members	0	0	<p>Nominees should have sufficient knowledge of the subject matters considered by the IAESB to be able to contribute effectively to the board’s work. Nominees should also be prepared to engage in board-related outreach activities.</p> <p>The total estimated time commitment is approximately 270 hours per year (340 hours if serving as task force chair).</p>	IAESB
	Non-Practitioners	4	4	<p>The Nominating Committee is particularly interested in nominees with experience in, or knowledge of, learning outcomes assessment, measurement tools, continuing professional development (CPD) practices, skill development in the area of Information and Communication Technology (ICT) or competencies required for public sector accounting, reporting, and auditing.</p>	
	Practitioners	2	2	<p>Nominations from the Asia, Australia-Oceania, and Latin America-Caribbean regions are particularly encouraged.</p> <p>The Nominating Committee will seek to continue to retain the gender balance on the IAESB.</p>	
IPSASB	Public Members	1	1	<p>Nominees should have experience in public sector institutions and have sufficient knowledge of the subject matters considered by the IPSASB to be able to contribute effectively to the board’s work. Such experience and knowledge may be from a user, preparer, or auditor perspective. They should also be strong advocates of the IPSASs and be prepared to engage in board-related outreach activities.</p> <p>The total estimated time commitment is approximately 650 hours per year.</p>	IPSASB

CALL FOR NOMINATIONS

Independent SSB	Category	Total Number of Vacancies	Members Eligible for Re-appointment ²	Matters to Consider in Developing a Nominations Strategy: <ul style="list-style-type: none"> • English proficiency is essential. • Ability to commit to the required time is essential. 	For More Information, Click on the Link
IPSASB	Members	4	2	<p>The Nominating Committee is particularly interested in nominees with experience as public sector national standard setters from public sector institutions, such as ministries of finance, national audit offices, or similar governmental institutions, as well academics who specialize in public sector accounting.</p> <p>Nominations from Africa-Middle East, Asia, and Australia-Oceania are particularly encouraged.</p> <p>Nominations of female candidates are strongly encouraged.</p>	

International Auditing and Assurance Standards Board (IAASB)

Board Size:	18 members (of whom no more than 9 are practitioners and no fewer than 3 are public members)
Vacancies for 2018:	Chair 7 (1 public member, 1 non-practitioner, and 5 practitioners) Included in the above are 4 current members (4 practitioners) who are eligible for re-appointment
Who Can Nominate:	Any individual or organization
Approval Required:	IFAC Board endorsement and Public Interest Oversight Board approval

About the IAASB

The International Auditing and Assurance Standards Board (IAASB) is an independent standard-setting body that serves the public interest by setting, under its own authority, high-quality international standards. These standards cover a broad range of engagements, including: audits of financial statements of both public and private entities, irrespective of size; engagements to review financial statements; assurance engagements other than audits or reviews of historical financial information; engagements to compile historical financial information; engagements to apply agreed-upon procedures to information; and other related services engagements. The IAASB also develops international standards on quality control that apply to firms conducting these engagements.

The IAASB sets its international standards under the oversight of the PIOB and with the advice of the IAASB’s Consultative Advisory Group (CAG), which provides public interest input into the strategy, agenda, priorities, and technical issues related to these standards. In developing its standards, the IAASB is required to be, and is dedicated to being, transparent in its activities and to adhere to due process as approved by the PIOB.

To learn more about the IAASB, its Strategy and Work Plan, due process, current membership, etc., please visit the [IAASB website](#).

Call for Nominations

Chair

The IAASB chair position is due for rotation. The current chair is not eligible for re-appointment.⁴ It is planned that a Call for Applications for the Independent IAASB Chair will be issued in January 2017.

Membership

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

The IAASB has 7 vacancies for 2018—1 public member, 1 non-practitioner, and 5 practitioners. Four current members (4 practitioners) 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

⁴ In accordance with Article 33.7 of the Bylaws, the terms of the Chairs of the independent SSBs, in exceptional circumstances, could be extended for up to three years, for an aggregated term as member and/or Chair not exceeding twelve years. The Nominating Committee determines the circumstances in which the exception may be applied.

of highly qualified candidates, in particular from the following regions: **Africa-Middle East, Australia-Oceania, Europe, and Latin America-Caribbean regions.**

Nominations of female candidate are strongly encouraged.

See [Appendices A and B](#) for a more detailed description of practitioner, non-practitioner, and public member.

Experience

The Nominating Committee is interested in receiving nominations from both non-practitioners (including public members) and practitioners. For non-practitioner vacancies, the Nominating Committee will be interested in receiving nominations of users of audited financial statements or assurance reports (including investors and analysts), as well as nominees from regulatory and audit oversight bodies who have experience in financial reporting matters. The Nominating Committee is also interested in nominees who are preparers of financial statements, academics, or from the government sector. For practitioner vacancies, the nomination of candidates from SMPs and SMEs is strongly encouraged.

To be able to contribute effectively to the board's work, nominees should have experience with audit issues relevant to one or more of the public company, private company, or governmental sectors, as well as experience with assurance or related services issues and useful knowledge of the subject matters considered by the IAASB. Such experience and knowledge may be from a user (including regulator or investor), preparer, auditor, or assurance provider perspective.

The Nominating Committee welcomes nominations from all stakeholders, including the general public, as well as from IFAC Members, the Forum of Firms, or other organizations. English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

IAASB members must attend all 4 in-person meetings of the IAASB each year, scheduled board teleconferences (approximately 6 per year), and any additional board meetings or teleconferences that may be held in addition to the planned schedule. The commitment for this is approximately 20–23 days of meetings. Conservatively, including preparation and travel, this will amount to a time commitment of approximately 400 hours per year.

IAASB members must further commit to work on 1–3 project task forces or working groups. Each task force or working group meets in person approximately 3–4 times per year, depending on the status of the project. These meetings generally last 2 days. Shorter meetings are usually conducted by conference call or video link, or held in conjunction with a full IAASB meeting. The estimated time commitment for participation in 2 task forces or working groups, including preparation and travel, is approximately 250 hours per year, and approximately 130 additional hours per year if the member serves as a task force or working group chair.

A task force or working group chair may be asked to attend meetings of the IAASB's CAG and the IAASB–National Standard Setters liaison group to present findings and seek input on projects. The estimated time commitment for these meetings, including preparation and travel, is approximately 70 hours per year.

Members may also have to spend additional time seeking input to agenda matters, delivering presentations, and conducting outreach activities.

The total annual time commitment is, therefore, approximately 650 hours, or 850 hours if serving as a task force chair.

CALL FOR NOMINATIONS

Candidates may be asked to confirm whether their employers support their membership and are willing to make the time available for them to adequately fulfill these requirements.

Summary of Time Commitment

- 4 IAASB meetings each year, scheduled board teleconferences, and any additional board meetings that may be held
- 1–3 project task forces or working groups
- IAASB CAG or the IAASB–National Standard Setters Liaison Group meetings, as needed
- Total time commitment is approximately 650 hours per year (850 hours if serving as a task force chair)

Performance

IAASB 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 participating 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 and Visa 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. The Travel Support Program is available to all self-nominees and qualifying nominating organizations from developing nations (please refer to [Appendix D](#) to learn more about, and determine eligibility).

For public members, travel expenses may be covered by the IAASB if necessary. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member or member's nominating organization. See [Appendix B](#) for a detailed description of a public member.

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

International Ethics Standards Board for Accountants (IESBA)

Board Size:	18 members (of whom no more than 9 are practitioners and no fewer than 3 are public members)
Vacancies for 2018:	Chair (the current chair is eligible for re-appointment) 7 (1 public member, 2 non-practitioners, and 4 practitioners) Included in the above are 3 current members (1 public member and 2 practitioners) who are eligible for re-appointment
Who Can Nominate:	Any individual or organization
Approval Required:	IFAC Board endorsement and Public Interest Oversight Board approval

About the IESBA

The IESBA is an independent standard-setting body that serves the public interest by setting, under its own authority, high-quality ethics standards and other pronouncements for professional accountants around the world. The IESBA issues the *Code of Ethics for Professional Accountants* (the Code), which applies to all professional accountants who are members of IFAC member organizations, whether in public practice or in business (including academia, the public sector, and the not-for-profit sector). The IESBA also publishes other ethics-related materials, thereby advancing public understanding of the ethical requirements of professional accountants.

The IESBA sets its international standards under the oversight of the Public Interest Oversight Board (PIOB) and with the advice of the IESBA's Consultative Advisory Group (CAG), which provides public interest input into the development of the standards. In developing its standards, the IESBA is required to be, and is dedicated to being, transparent in its activities and to adhering to due process as approved by the PIOB.

To learn more about the IESBA, its Strategy and Work Plan, due process, current membership, etc., please visit the [IESBA website](#).

Call for Nominations

Chair

The IESBA chair position is due for rotation. The current chair is eligible for re-appointment and it is the Nominating Committee's understanding that the current chair will seek re-appointment for the second term of service. For this reason there is no call for applications for the IESBA chair position at this time.

Membership

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

The IESBA has 7 vacancies for 2018—1 public member, 2 non-practitioners, and 4 practitioners. Three current members (1 public member and 2 practitioners) are eligible for re-appointment in 2018. 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 regions.**

Nominations of female candidates are strongly encouraged.

CALL FOR NOMINATIONS

To manage possible imbalances in rotations on the IESBA 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.

See [Appendices A and B](#) for a more detailed description of practitioner, non-practitioner, and public member.

Experience

The Nominating Committee is interested in receiving nominations from both non-practitioners (including public members) and practitioners. For non-practitioner vacancies, the Nominating Committee will be interested in receiving nominations of preparers of financial statements; users of audited financial statements, such as investors and those charged with governance, as well as academics, regulators, policy makers, and standard setters with relevant experience. For practitioner vacancies, the nomination of candidates from SMPs and SMEs are particularly welcome. Experience in the public sector and 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 organizations, the Forum of Firms, or other organizations. English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

IESBA members must attend all 4 meetings each year, as well as any additional board meetings or teleconferences that may be held in exceptional circumstances. The time commitment for this is approximately 12–14 days of meetings. Conservatively, including preparation and travel, this will amount to a time commitment of approximately 260 hours per year.

IESBA members must further commit to working on 1–2 project task forces. Each task force meets in person approximately 3–4 times per year, depending on the status of the project. Generally, the duration of each task force meeting is 2 days. 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 participation in 1 project task force, including preparation and travel, will be approximately 120 hours per year, and approximately 80 additional hours per year if the member serves as a task force chair.

A task force chair may be asked to attend meetings of the IESBA CAG and the IESBA–National Standard Setters liaison group to present findings and proposals and seek input on projects. The estimated time commitment for these, including preparation and travel, is approximately 70 hours per year.

Members may also have to spend additional time seeking input on agenda matters, delivering presentations, and conducting outreach activities.

The total annual time commitment is, therefore, approximately 380 hours, or 530 hours if serving as a task force chair.

Candidates may be asked to confirm whether their employers support their membership and are willing to make the time available for them to adequately fulfill these requirements.

Summary of Time Commitment

- 4 IESBA meetings each year
- 1–2 project task forces
- IESBA CAG and IESBA–National Standard Setters Liaison Group meetings, as appropriate
- Total time commitment is approximately 380 hours per year (530 hours if serving as a task force chair)

Performance

IESBA 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 board meetings, such as participating in task forces and outreach, 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 and Visa Requirements

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

For public members, travel expenses may be covered by the IESBA if necessary. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member or member’s nominating organization. See [Appendix B](#) for a detailed description of a public member.

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

International Accounting Education Standards Board (IAESB)

Board Size:	18 members (of whom no more than 9 are practitioners and no fewer than 3 are public members)
Vacancies for 2018:	Chair (current chair is eligible for re-appointment) 6 members (4 non-practitioners and 2 practitioners) Included in the above are 6 current members (4 non-practitioners and 2 practitioners) who are eligible for re-appointment
Who Can Nominate:	Any individual or organization
Approval Required:	IFAC Board endorsement and Public Interest Oversight Board approval

About the IAESB

The International Accounting Education Standards Board (IAESB) is an independent standard-setting body that serves the public interest by setting, under its own authority, high-quality standards and guidance on learning and development required for aspiring professional accountants (prequalification education and training), as well as on continuing professional development for all professional accountants, including audit engagement partners. In addition, the IAESB contributes to the advancement of professional accounting education programs worldwide, particularly where this will assist economic development.

The IAESB issues International Education Standards (IESs) and guidance to assist in the implementation of good practice in the education and development of professional accountants.

The IAESB sets its IESs under the oversight of the Public Interest Oversight Board (PIOB) and with the advice of the IAESB's Consultative Advisory Group (CAG), which provides public interest input into the development of the standards. In developing its standards, the IAESB is required to be, and is dedicated to being, transparent in its activities and to adhering to due process as approved by the PIOB.

To learn more about the IAESB, its Strategy and Work plan, due process, and current membership, please visit the [IAESB website](#).

Call for Nominations

Chair

The IAESB chair position is due for rotation. The current chair is eligible for re-appointment and it is the Nominating Committee's understanding that the nominating organization plans to re-nominate the current chair for a second term of service. For this reason there is no call for nominations for the IAESB chair at this time.

Membership

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

The IAESB has 6 vacancies for 2018—4 non-practitioners and 2 practitioners. Six current members (4 non-practitioners and 2 practitioners) are eligible for re-appointment in 2018. 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: **Asia, Australia-Oceania, and Latin America-Caribbean regions.**

See [Appendices A and B](#) for a more detailed description of practitioner, non-practitioner, and public member.

Experience

The Nominating Committee is interested in receiving nominations from both non-practitioners and practitioners. For non-practitioner vacancies, nominations of individuals who are involved with the learning and development programs required for the preparation of financial and non-financial information are especially welcome. For practitioner vacancies, the Nominating Committee is interested in nominees from international networks, large national firms, and SMP practices.

Nominees with experience in, or knowledge of, learning outcomes assessment, measurement tools, continuing professional development (CPD) practices, skill development in the area of Information and Communication Technology (ICT), or competencies required for public sector accounting, reporting, and auditing—are particularly encouraged. The board's work includes both standard setting and adoption and implementation initiatives and, therefore, it is seeking nominees with experience in supporting and developing the work of professional accountancy organizations in developing nations.

The Nominating Committee welcomes nominations from all stakeholders, including the general public, as well as from IFAC Members, the Forum of Firms, or other organizations. English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

IAESB members must attend the 2 or 3 meetings of the IAESB each year, as well as any additional board meetings or teleconferences that may be held in exceptional circumstances. The time commitment for this is approximately 6 to 9 days of meetings. Conservatively, including preparation and travel, this will amount to a time commitment of approximately 110–165 hours per year.

IAESB members must further commit to work on 1–2 project task forces. Task forces generally conduct their work by email and conference calls, and may meet in conjunction with a full IAESB meeting. The estimated time commitment for participation in 1 task force, including preparation and travel, is approximately 90 hours per year, and approximately 70 additional hours per year if the member serves as a task force chair.⁵

A task force chair may be asked to attend meetings of the IAESB CAG to present findings and seek input on projects. The estimated time commitment for this, including preparation and travel, is approximately 20 hours per year.

Members may also have to spend additional time seeking input to agenda matters, delivering presentations, and conducting outreach activities.

The total annual time commitment is, therefore, approximately 270 hours, or 340 hours if serving as a task force chair.

⁵ A member's technical advisor may also be specifically asked to assist in supporting the drafting work of a project task force. The time commitment for this would be broadly similar to that required of a task force chair.

CALL FOR NOMINATIONS

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.

Summary of Time Commitment

- 2 or 3 IAESB meetings each year
- 1–2 project task forces
- IAESB CAG meetings, as appropriate
- Total time commitment is approximately 270 hours per year (340 hours if serving as task force chair)

Performance

IAESB 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 board meetings, such as participating 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 and Visa Requirements

Costs and insurance coverage 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. The Travel Support Program is available to all self-nominees and qualifying nominating organizations from developing nations (please refer to [Appendix D](#) to learn more about, and determine eligibility).

For public members, travel expenses may be covered by the IAESB if necessary. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member or member's nominating organization. See [Appendix B](#) for a detailed description of a public member.

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

International Public Sector Accounting Standards Board (IPSASB)

Board Size:	18 members (of whom no fewer than 3 are public members)
Vacancies for 2018:	5 members (1 public member and 4 members)
	Included in the above are 3 current members (1 public member and 2 members) who are eligible for re-appointment
Who Can Nominate:	Any individual or organization
Approval Required:	IFAC Board

About the IPSASB

The International Public Sector Accounting Standards Board (IPSASB) is an independent standard-setting body that serves the public interest by setting, under its own authority, high-quality accounting standards for use by public sector entities around the world in the preparation of general purpose financial reports. 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 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), but interpreted or adapted for the public sector as necessary. The IPSASs also deal with public-sector-specific financial reporting issues. The IPSASB's current work program is focused on public-sector-specific projects, as well as maintaining its standards suite.

The IPSASB sets its international standards under the oversight of the PIC and with the advice of the IPSASB's Consultative Advisory Group (CAG), which provides public interest input into the strategy, agenda, priorities, and technical issues related to these standards. In developing its standards, the IPSASB is required to be, and is dedicated to being, transparent in its activities and to adhere to due process as approved by the PIC.

To learn more about the IPSASB, its Strategy and Work Plan, due process, current membership, etc., please visit the [IPSASB website](#).

Call for Nominations

Membership

The IPSASB has 18 members of whom no fewer than 3 should be public members.

The IPSASB has 5 vacancies for 2018—1 public member and 4 members. Three current members (1 public member and 2 members) are eligible for re-appointment in 2018. 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, Asia, and Australia-Oceania.**

Nominations of female candidates are strongly encouraged.

See [Appendix B](#) for a more detailed description of public member.

Experience

Nominations of individuals with experience as public sector national standard setters, in public sector institutions, such as ministries of finance, national audit offices, or similar governmental institutions, as well as academics who specialize in public sector accounting, are especially welcome. The promotion of, and communications about, IPSASs are a key strategic focus; nominees are expected to be strong advocates of the IPSASs and should be willing to make regular presentations in their own localities every year.

The Nominating Committee welcomes nominations from all stakeholders, including the general public, as well as from IFAC member organizations, governments, academia, not-for-profit, or other organizations. English proficiency (both written and oral) is essential.

Membership Requirements

Time Requirements

IPSASB members must attend all 4 meetings each year, as well as any additional board meetings or teleconferences that may be held in exceptional circumstances. The time commitment is approximately 16 days of meetings. Conservatively, including preparation and travel, this will amount to a time commitment of approximately 380 hours per year. Members are also encouraged to attend meetings of IPSASB's Consultative Advisory Group (CAG). Currently the CAG meets twice a year on the day before the board meeting.

IPSASB members must further commit to work on 2–3 task-based groups and task forces. Meetings of the task-based groups or task forces are generally by conference call; there are likely to be 7–8 meetings per year for each, depending on the status of the project. A task force may also meet in person once a year. The estimated time commitment for participation in task-based groups and related activities is approximately 150 hours per year.

Members may also have to spend additional time seeking input to agenda matters. The IPSASB has extensive demands for outreach, and members are asked to be available to undertake outreach on behalf of the IPSASB in their regions. Depending on the area, this can be significant; some members dedicate as much as 120 hours to outreach in their regions.

The total annual time commitment is, therefore, approximately 650 hours.

Candidates may be asked to confirm whether their employers support their membership and are willing to make the time available for them to adequately fulfill these requirements.

Summary of Time Commitment

- 4 IPSASB meetings each year
- 2–3 task-based groups and/or task forces
- Members are encouraged to speak about the objectives and work of IPSASB to appropriate audiences in their region
- Total time commitment is approximately 650 hours per year

Performance

IPSASB 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 board meetings, such as participating in 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 and Visa Requirements

Costs and insurance coverage of attending IPSASB 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. The Travel Support Program is available to all self-nominees and qualifying nominating organizations from developing nations (please refer to [Appendix D](#) to learn more about, and determine eligibility).

For public members, travel expenses may be covered by the IPSASB if necessary. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member or member's nominating organization. See [Appendix B](#) for a detailed description of a public member.

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

Definition of Practitioners and Non-Practitioners

In 2017, the Nominating Committee 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).

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 Public Interest Oversight Board (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

CALL FOR NOMINATIONS

- International Agency
- IFAC Member Staff (see guidance below)
- PAIB—Large Entity
- PAIB—Small and Medium 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 their 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 take account only of the statistics relating to active members, excluding retirees and students.

Definition of Public Members

Every member of an independent standard-setting board is required to act in the public interest. Nevertheless, to further strengthen the independence and overall public interest, at least three positions on each of the independent standard-setting boards are designated for public members.

Public members clearly represent, and are seen to represent, the broad public interest; therefore, nominations of non-accountants are strongly encouraged for these positions. Preferably, individuals nominated for public member positions should have knowledge of the subject matters considered by their board. Public members cannot be practitioners (see [Appendix A](#) for practitioner definition).

Public member positions are subject to the same rotation arrangements as other positions on the independent standard-setting boards. Public members can be self-nominated or nominated by any individual or organization, including IFAC Member organizations.

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 a particular standard setting board. If a public member wishes to bring a technical advisor to any meeting, these costs are borne by the member or their nominating organization.

Volunteer Performance Program

The quality of the output of the independent standard-setting boards (SSBs), 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.

CALL FOR NOMINATIONS

- 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 Members

What is the Travel Support Program?

IFAC offers travel support to qualifying members of the independent standard-setting boards (SSBs). The objective is to facilitate self-nominations, as well as 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
The nominations form contains a request to be considered for the program.	The candidate is self-nominated;	The nominee's membership is endorsed, approved, and/or reported to the IFAC Board, PIOB, and/or PIC, as appropriate.
	OR	
	The candidate is nominated by an organization, including an IFAC Member, Associate, or Affiliate; AND	
	(a) the organization is headquartered in a country on the World Bank list of developing countries (see table on Page 32); and (b) the organization's total revenue does not exceed US \$2 million; and (c) in the case of an IFAC Member, Associate, or Affiliate, the organization is in good standing with regard to its membership.	

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 self-nominee or 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 14 are allocated to the independent SSBs as follows: IAASB (4), IESBA, (4), IAESB (3), and IPSASB (3). If the number of potential participants for all boards and committees does not exceed the maximum number of participants in the program, the number of participants per independent SSB could vary by 2.

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 self-nominated, the qualifying member pays the first \$500, and IFAC provides enough financial support for the member to be able to attend the meetings of his/her board.
- 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 (task forces of the independent SSBs, 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.

CALL FOR NOMINATIONS

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

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 or self-nominees 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 or self-nominee 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 or self-nominee 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 or self-nominee 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 or self-nominee 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 or self-nominee 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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