

INVITATION FOR APPLICATIONS

BOARD MEMBER | International Auditing and Assurance Standards Board



Application period:
10 March - 11 May 2025

PIOB

NOMINATIONS

Applications are invited to serve as a board member on the:
The International Auditing and Assurance Standards Board (IAASB)

THE OPPORTUNITY

- The International Auditing and Assurance Standards Board ([IAASB](#)) has one vacancy, effective from 1 January 2026, for an individual with the necessary skills and experience to contribute to the Board's delivery of its Strategy and Work Plan for 2024-2027 and to the framing of the subsequent Strategy and Work Plan.
- IAASB members are assuming a more strategic role within the multi-stakeholder composition of the Board as envisaged in the [Monitoring Group \(MG\) Recommendations](#).
- The IAASB has expanded and enhanced its technical staff to take forward the development of relevant, timely, high-quality standards, under the strategic direction of Board members.

THE IDEAL PROFILE

Experience and expertise

- The vacancy is for an individual from a diverse background other than a practitioner.¹
- In view of the specific needs arising from a rotation off the IAASB in the current Nominations cycle, an individual with the following profile is sought:
 - o Strong technical expertise in audit and assurance, for example from an audit regulatory perspective, and in particular experience of setting standards for application in a consistent manner across different environments;
 - o An overall capacity to contribute technically across the range of IAASB workstreams, including in relation to ongoing work on the impact of technology in setting audit and assurance standards; and
 - o An ability to maintain the Board’s capacity to engage effectively with practitioner perspectives on methodologies for the implementation of standards

¹ “The MG Recommendations define practitioner as: “... an audit practitioner is an individual who is or has been a member or employee of or otherwise affiliated with a public accounting firm within the last four years, determined at the time of appointment. The classification of a Board member as an audit practitioner shall remain unchanged throughout the individual’s board term, including during a period of his/her reappointment.”

THE IDEAL PROFILE

Geographical and gender diversity

- Experience in a major capital market would be valuable; and
- Applications will be especially welcome from individuals with the relevant skills and experience who can also help maintain the gender ratio on the Board: currently the IAASB has 6 female and 10 male members and the vacancy arises due to one female member rotating off the Board at the end of 2025.

IAASB SKILLS MATRIX

Further details on the key skills and competencies expected of members individually and of the IAASB collectively are set out in the [IAASB skills matrix](#).

Strong written and oral English language ability is required given that the IAASB works in English.

TERMS & CONDITIONS

- The vacancy runs from 1 January 2026 for up to three years and may be renewed for up to a maximum period of service of six years.
- Time commitment (excluding travel) is expected to be equivalent to approximately 50 working days per year, including up to 20 days where undivided focus is required. Notably, this involves in-person attendance at quarterly IAASB Board meetings in New York, each lasting 4 to 5 days. Additional virtual Board meetings may be scheduled as needed.
- Active involvement is expected in IAASB outreach activities and stakeholder engagement and potentially to some final working groups as the Board's transition to the staff-driven model is completed.
- An annual stipend is available for candidates who do not have a supporting organization, subject to verification and consideration of specific circumstances.
- Travel and accommodation costs for attendance at IAASB meetings can be provided, if necessary.

TERMS & CONDITIONS

Expectations of Board members

IAASB members act in the public interest, bringing their own professional experience and independent judgment, and not as representatives of a particular organization or constituency. Specifically, Board members are expected to:

- Be attentive and proactive with respect to public interest concerns relating to audit and assurance, and related services, and engage with external stakeholders on potential ways to enhance standards for global adoption;
- Contribute either via strategic direction and critical thinking or through insights based on technical knowledge and experience, and where possible a combination of all of these;
- Provide strategic guidance to the IAASB staff under the staff-driven model;
- Work in a collegiate manner and collaborate recognising different perspectives and cultures within the Board and with the IAASB staff; and
- Deliver cohesive, accessible, operable and enforceable audit and assurance standards for adoption globally and use by auditors and other assurance providers.

IAASB members are subject to annual performance assessments, according to criteria established by the Public Interest Oversight Board (PIOB).

Applications
must be submitted online by
11 May 2025

Letters of endorsement are not part of the application process and should *not* be submitted with applications.

[APPLY HERE](#)

APPLICATION GUIDANCE & SELECTION CRITERIA

The PIOB's Standard-Setting Boards' Nominations Committee (SSB NomCo) is responsible for the application and selection process of IAASB members. Its recommendations are submitted to the PIOB for approval.

Individuals can apply on their own behalf or apply with the support of an organization to fund their participation on the IAASB. In both cases, it is essential that all Board members are and are seen to be independent. All applications are considered objectively, regardless of the applicant's status with respect to funding.

In recommending appointments to the PIOB, the SSB NomCo is guided by the principle that the primary criterion for the selection is the most suitable person for the available position, taking into consideration the need to balance the collective skills of the IAASB and to secure a composition that is diverse and made up of multi-stakeholders. Diversity encompasses geography, varied skills and mindsets, and achieves a gender balance.

After the closure of the applications period on 11 May 2025, applications will be assessed over May/June 2025 and interviews are expected to take place in the week commencing 23 June 2025. The PIOB aims to approve the appointment by September 2025 at the latest.

Please visit the [SSBNominations website](#) to learn more about the SSB Nominations Committee, including its [Terms of Reference](#).

Please visit the [PIOB website](#) to learn more about the PIOB.

PIOB

ipiob.org/nominations