

INVITATION FOR APPLICATIONS

BOARD MEMBER | International Ethics Standards Board for Accountants



Application period:
10 March - 11 May 2025

Applications are invited to serve as a board member on the:
International Ethics Standards Board for Accountants (IESBA)

THE OPPORTUNITY

- The International Ethics Standards Board for Accountants ([IESBA](#)) has **one vacancy**, effective from 1 January 2026, for individuals 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.
- IESBA members are assuming a more strategic role within the multi-stakeholder composition of the Board as envisaged in the [Monitoring Group \(MG\) Recommendations](#).
- The IESBA 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 a practitioner as per the definition in the MG recommendations.¹
- In view of the need to ensure experiential diversity within the practitioner segment of Board members, an individual with the following profile is sought:
 - A good level of proficiency with the existing IESBA Code of Ethics;
 - A strategic perspective on the role of ethics in shaping behavior among professional accountants, auditors and other service providers in the context of evolving market developments and user needs;
 - A capacity to dynamically enhance the Board’s engagement with the accountancy and audit profession to further evolve the IESBA Code in the public interest;
 - Experience of the middle to larger market segment; and
 - Expertise in one or more of the following areas will be particularly welcome: corporate governance, organizational culture and regulatory policy.

Strong communication and networking skills will be essential to contribute to IESBA’s engagement with both traditional stakeholders — such as the accountancy profession and regulators — and other key but less frequently engaged stakeholders, including companies, directors, investors and academics.

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

- Applications are invited from all jurisdictions in the context of the existing geographic diversity balance on the Board.
- The current gender ratio on the Board is 8 female members and 9 male members. The vacancy arises from 1 male practitioner member rotating off the Board at the end of 2025.

IESBA SKILLS MATRIX

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

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

TERMS & CONDITIONS

- The vacancy is 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 40 working days per year, including up to 20 days where undivided focus is required. Notably, this involves in-person attendance at quarterly IESBA 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 IESBA outreach activities and stakeholder engagement.
- 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 IESBA meetings can be provided, if necessary.

TERMS & CONDITIONS

Expectations of Board members

IESBA members act exclusively 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 in relation to ethics 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, where possible, a combination of all of these;
- Provide strategic guidance to the IESBA staff under the staff-driven model;
- Work in a collegiate manner and collaborate across different perspectives and cultures within the Board and with the IESBA staff; and
- Deliver cohesive, accessible, operable and enforceable international ethics and independence standards for professional accountants in business and public practice, as well as potentially a wider community of users in pursuit of ethical corporate culture.

IESBA 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 IESBA 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 IESBA. 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 IESBA 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 appointments in 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