

INVITATION FOR APPLICATIONS

BOARD MEMBER | International Ethics Standards Board for Accountants



APPLICATION PERIOD:
11 MARCH - 3 MAY 2026

PIOB

NOMINATIONS

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 three vacancies, effective from 1 January 2027, 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 2028-2030.
- IESBA members are assuming a more strategic role within the multi-stakeholder composition of the board, of sixteen members overall, 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 and guidance of Board members.

THE IDEAL PROFILE

Experience and expertise

- The vacancies are for 1 practitioner as per the definition in the MG recommendations¹ and for 2 non-practitioners.
- In view of the need to ensure experiential diversity on the Board, for all 3 vacancies, individuals with some or all of the following are sought:
 - A good level of proficiency with the existing IESBA Code of Ethics ('the Code');
 - A strategic perspective on the role of ethics and independence standards in shaping behavior among professional accountants, auditors and other service providers in the context of evolving market developments and user needs;
 - Expertise in one or more of the following areas will be particularly welcome: impact of technology, organizational culture, capital market, company and financial institution development.
- With respect to the practitioner vacancy, the following is sought:
 - Knowledge and experience of practical implementation of the Code by firms;
 - A capacity to continue enhancing the Board's engagement with firms and the profession more widely, to further evolve the Code and its implementation in the public interest.

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

- With respect to the 2 non-practitioner vacancies, two different profiles are sought as follows:
 - Knowledge and experience from a regulatory perspective to benefit the Code and promote its adoption and enforcement across jurisdictions;
 - Knowledge and experience to benefit the Code and promote its adoption and implementation across jurisdictions from one of the following perspectives: an investor, preparer, corporate governance or other market or policy making perspective.

Strong communication and international outreach skills will be essential to contribute to IESBA's engagement with both traditional stakeholders — such as the accountancy profession and regulators — and other key stakeholders, including companies, directors, investors and academics.

Geographical and other background considerations

- Applications are welcome from individuals from across all jurisdictions, and in particular from Asia, North America and Latin America.
- Experience of jurisdictions with significant capital markets will be beneficial.

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 2027, for up to three years and may be renewed, subject to satisfactory performance evaluation, 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 in-person attendance at quarterly IESBA Board meetings in New York and other locations, 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, jurisdiction or constituency. Specifically, Board members are expected to:

- Be attentive and proactive with respect to public interest concerns in relation to ethics and independence considerations in accounting 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, and which are responsive to the public interest.

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
3 May 2026

[APPLY HERE](#)

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

APPLICATION GUIDANCE & SELECTION CRITERIA

The PIOB's Standard-Setting Boards' Nominations Committee (SSB NomCo) is responsible for the application and selection process. 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.

After the closure of the applications period on 3 May 2026, applications will be assessed in May, and interviews are expected to take place in the two weeks from 25 May 2026. The PIOB aims to approve the appointment by September 2026 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.

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ipiob.org/nominations