

INVITATION FOR APPLICATION

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](#)) seeks individuals with the necessary skills and experience to complete current projects, including sustainability, while also ensuring the Board will be able to deliver on its Strategy and Work Plan for 2024-2027, including strategic areas of focus on firm culture and governance and enlarging the scope of the Code of Ethics.
- In the current cycle there are [six vacancies](#), including potential re-appointments of five members, which are effective from 1 January 2025. Three vacancies are for practitioners* and three for individuals other than practitioners.
- The IESBA will continue expanding and enhancing its technical staff to take forward the development of relevant, timely, high-quality standards, and will pursue the reduction of its members to sixteen, by the end of 2026, as specifically approved by the PIOB. This will allow the IESBA members to take on a more strategic role and further support the multi-stakeholder Board as envisaged in the [Monitoring Group \(MG\) Recommendations](#).

*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 PROFILES

Experience and expertise

- In order to remain at five practitioner members as set out in the MG Recommendations, three of the vacancies are for practitioners. The following profiles are sought:
 - o Practitioners with relevant experience in ethics and independence matters, and experience in firm governance and culture; and
 - o Practitioners from small-and medium-sized practices (SMPs), in the interest of ensuring the scalability of IESBA standards.

Geographical and gender diversity

- Three of the vacancies are for individuals from diverse backgrounds other than practitioners. In view of the need to ensure experiential diversity, the following profiles are sought:
 - o Individuals with experience as preparers or users of financial and sustainability reporting and able to provide input on enlarging the scope of the Code of Ethics;
 - o Individuals with experience of governance and culture in the corporate or public sphere, with experience of professional service providers especially welcome; and
 - o Individuals with national standard-setting, policy and regulatory experience of setting, implementing and enforcing ethics and independence standards.

THE IDEAL PROFILES

Experience and expertise

Geographical and gender diversity

- Individuals who can help achieve and maintain geographical and gender balance on the Board and with experience of working in international environments are particularly encouraged to apply.

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 skills are required given that the IESBA works in English.

TERMS & CONDITIONS

- Vacancies are from 1 January 2025 and 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 approximately 325-570 hours per year, including quarterly IESBA Board meetings in New York, lasting 4-5 days each. Additional virtual meetings may be scheduled as needed.
- Involvement in one or two task forces or working groups, and contribution to IESBA outreach activities and stakeholder engagement.
- An annual stipend is available for candidates who require remuneration but do not have a supporting organization, subject to verification.
- Travel and accommodation costs for attendance at IESBA meetings can be provided, if necessary.

TERMS & CONDITIONS

Expectations of Board members

IESBA 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 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 the two;
- Provide strategic guidance to the IESBA staff and participate in relevant task forces or working groups;
- Work in a collegiate manner and collaborate across different perspectives and cultures within the Board and with the IESBA staff; and
- Deliver 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.

TERMS & CONDITIONS

Apply by 9 February 2024

Applications, including from existing IESBA members eligible for re-appointment, must be submitted online by [9 February 2024](#). Letters of endorsement are not part of the application process.

[APPLY HERE](#)

APPLICATION GUIDANCE & SELECTION CRITERIA

The Public Interest Oversight Board's Standard-Setting Boards Nominations Committee (SSB NomCo) is responsible for the assessment and selection process. Its recommendations are submitted to the Public Interest Oversight Board (PIOB) for approval.

Individuals can apply on their own behalf or with the support of an organization to fund their participation on the IESBA, on the basis that all board members are 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 and varied skills and mindsets, and achieves a gender balance.

After the closure of the applications period on [9 February 2024](#), applications will be assessed over March/April 2024 and interviews are expected to take place over April/May 2024. The PIOB aims to approve appointments in July 2024.

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

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

PIOB

piob.org/what-ssbnominations/