



The following SAC members and official observers have been appointed¹²:

Members:

- Iheanyi Anyahara, Coordinating Director, Directorates of Accounting Standards (Public and Private Sectors) and Sustainability Reporting Unit, Financial Reporting Council of Nigeria (Nigeria)
- Abdelilah Belatik, Secretary General at the General Council for Islamic Banks and Financial Institutions (Bahrain)
- Hilde Blomme, Deputy Chief Executive at Accountancy Europe (Belgium)
- Susan Coffey, Chief Executive Officer of Public Accounting at the Association of International Certified Professional Accountants (USA)
- David Correia, Director, Accounting Policy Division, Office of the Superintendent of Financial Institutions (Canada)*
- Ivanyra Correia, Board Member and Finance Executive (Brazil)
- Javier de Frutos, Chair of the Commission on Financial Reporting of the European Federation of Financial Analysts' Societies (Spain)
- Duane DesParte, Former Board Member and Acting Chair of the Public Company Accounting Oversight Board (USA)
- Jose Esposito, Chief Audit Executive at Credicorp Ltd. (Peru)
- Monica Foerster, Partner at Confidor (Brazil)
- Isabelle Grauer-Gaynor, Head of the Corporate Finance and Reporting Unit at the European Securities and Markets Authority (France)
- Koichiro Kuramochi, Chief Accountant/Director for International Accounting at the Financial Services Agency (Japan)*
- Natasha Landell-Mills, Partner and Head of Stewardship at Sarasin & Partners LLP (United Kingdom)
- Bello Danbatta Lawal, Former Secretary General at the Islamic Financial Services Board (Malaysia)
- Nana Li, Head of Sustainability and Stewardship, Asia Pacific at Impax Asset Management (Hong Kong)
- Steven Lipiner, Former Chief Operating Officer / Chief Financial Officer of State Street Global Advisors (USA)
- Conchita L. Manabat, Chair of the Advisory Council to the International Association of Financial Executives Institutes and President of the Development Center for Finance (Philippines)

¹ New members/official observers may be appointed at the discretion of the PIOB.

² Country refers to geographic location of member/official observer.

* Member/official observer nominated by a Monitoring Group organization as their designee.



- Chikako Matsumoto, Executive Officer at Sumitomo Mitsui Trust Holdings and Sumitomo Mitsui Trust Bank (Japan)
- Vicki Myburgh, Partner & Africa Risk and Quality Leader at PwC (South Africa)
- Douglas Niven, Chair of the Auditing and Assurance Standards Board (Australia)
- Claes Norberg, Director of Accountancy at the Confederation of Swedish Enterprise (Sweden)
- Nikolaos Papadimos, Deputy Chairman of The Hellenic Accounting and Auditing Standards Oversight Board and Chairman of the Committee of Quality Assurance (Greece)
- Ashley Rangel, Deputy Chief Accountant, Office of the Chief Accountant at the US Office of the Comptroller of the Currency (USA)*
- Nicole Ratzinger-Sakel, Auditing and Accounting Professor at the University of Hamburg (Germany)
- Toshimitsu Suzuki, Researcher of Daiwa Institute of Research Ltd. (Japan)
- Hina Usmani, Founder and Managing Partner, Usmani & Co. (Pakistan)
- Matthew Winters, Senior Director of Financial Reporting Policy Advocacy, CFA Institute (USA)

Official observers:

- James Ferris, Director, UK Audit Policy at the Financial Reporting Council (United Kingdom)*
- George Kabwe, Division Chief at the International Monetary Fund (USA)