

INVITATION FOR APPLICATIONS

BOARD MEMBER | International Auditing and Assurance Standards Board



APPLICATION PERIOD:
11 MARCH - 3 MAY 2026

PIOB

NOMINATIONS

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

THE OPPORTUNITY

- The International Auditing and Assurance Standards Board ([IAASB](#)) has three practitioner vacancies, effective from 1 January 2027, for individuals with the necessary skills and experiences 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.
- IAASB 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 IAASB 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 three vacancies are for practitioners according to the definition of the Monitoring Group 2020 Recommendations¹.
- In view of the specific needs arising from three practitioner rotations off the IAASB at end December 2026, individuals with some or all of the following profiles are sought:
 - Deep technical expertise in IAASB standards and, ideally, familiarity with the standard-setting process;
 - Capacity to provide insights with respect to the incorporation of IAASB standards in network firm methodologies across jurisdictions;
 - Knowledge and experience of practical challenges in relation to ISAs within network firms to help ensure the implementability of the standards;
 - Capacity to contribute to the evolving IAASB workstream on technology, notably with respect to quality management and other emerging topics;
 - An overall capacity to contribute technically across the range of current IAASB workstreams, including with regard to audit evidence and risk management.

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 other background considerations

- Applications are welcome from individuals from across all jurisdictions in a context where there is overall geographical balance on the Board.
- Experience of jurisdictions with significant capital markets will be beneficial.

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 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 50 working days per year, including in-person attendance at quarterly IAASB 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 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.
- 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, jurisdiction 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 engaged 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 recognizing 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 and which are responsive to the public interest.

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
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 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.

After the closure of the applications period on 3 May 2026, applications will be assessed in May 2026, 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 [SSB Nominations 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