# Practitioner Advisory Group

## PAG Representation and diversity

| | |
|---|---|
| **Summary** | Ensuring the PAG does and is seen to represent relevant sector stakeholders as a whole |
| **Purpose/Objective of the paper** | To advise on the mechanism for PAG members to receive and share input from those they represent, including regional and stakeholder groups.<br><br>To advise on details that may be shared on the website, and appropriate way to represent PAG diversity. |
| **Other supporting items** | TAG page on website for comparative reference<br><br>www.humentum.org/ifr4npo/tag |
| **Prepared by** | Samantha Musoke |

| | |
|---|---|
| **Actions for this meeting** | Advise on stakeholder groups and geographical perspectives that should be represented on the PAG.<br><br>Agree on the information about individual PAG members that should be shared on the project website. |

## Practitioner Advisory Group representation and diversity

### 1. Stakeholder types to be represented on the PAG

1.1 The Guidance developed by the IFR4NPO project will be non-mandatory in nature. The likelihood of its ultimate adoption by individual jurisdictions is therefore based on the credibility of the technical development process, and validation of those outputs by a large number and wide variety of sector stakeholders across the world.

1.2 The IFR4NPO project will have direct engagement and input from individuals and organisations within the sector. The PAG is a mechanism to facilitate input from practitioners in the sector in a formal and manageable way, but is not the only route by which feedback may be received.

1.3 The PAG aims to provide input from the perspective of the following stakeholder groups: preparers, auditors and users of NPO financial statements, including international and national NPOs, NPO regulators and the institutes or standard setters that advise them on technical financial reporting matters, and donors, including the private sector. Individual consultants and academics with experience in the sector will also add to the perspectives.

---

**Question 1:** Does the PAG agree with the stakeholder groups whose perspectives should be represented on the PAG? Are there any that should be added or removed?

---

1.4 The PAG aims to provide input from the perspective of all regions of the world, especially those with an active NPO sector where the guidance will be most pertinent. For purposes of this project, the following geographical regions have been identified:
- East Africa
- West Africa
- Southern & Central Africa
- Middle East & North Africa
- South & South East Asia
- South East Europe & Central Asia
- Asia Pacific
- Europe & UK
- Latin America & Caribbean
- North America

CIPFA | The Chartered Institute of Public Finance & Accountancy

humentum

**Question 2:** Does the PAG agree with the 10 geographical regions considered? Should any be re-worded?

1.5 It is acknowledged that the requirement for all papers and meetings to be in the English language is an unfortunate constraint and barrier to engagement for many. The project is already ambitious in scope, and English is the language of all other International Accounting and Financial Reporting Standards, so this is recognised as a regrettable limitation for the time being. Translation into other languages will be considered and we would welcome PAG views and knowledge of resources to assist with this.

## 2 Perspectives represented by PAG members

2.1 All PAG members have a role in reflecting the views of their networks but members are appointed for their personal skills and expertise.

2.2 It is recognised that individual PAG members may have experience across a range of geographies and from different stakeholder viewpoints across their careers, beyond their current role or geographical location.

2.3 It is the intention of the IFR4NPO Secretariat to appoint PAG members with appropriate technical knowledge and experience in NPO financial reporting from as wide a range as possible of stakeholder groups, and geographies.

## 3 Diversity and inclusion on the PAG

3.1 It is crucial to ensure the PAG includes a diversity of individuals, in terms of nationality, gender identity and race. This is important for many reasons, including the credibility and validity of the process. It is therefore the goal of the IFR4NPO Secretariat to encourage applications and appointments to the PAG from different nationalities, races and genders.

## 4 Presentation of PAG diversity on the Project Website

4.1 The way the in which the PAG is presented on the project website impacts on the perception of inclusivity, and is important for the project to be held to account in relation to its stated aims in this regard. It is also relevant to demonstrate our motto 'for the sector, by the sector', and encourage engagement from a wide variety of stakeholders.

4.2     It is therefore proposed to present the following information about PAG members on the project website: Name, Current job role, nominated by (where applicable), Nationality, Country location, photo and brief bio.

---

**Question 3:** **Does the PAG agree that it is appropriate for the above information to be made available on the project website? Are current PAG members comfortable with this information about themselves being shared on the Project website?**

---

## 5    Growing the PAG

5.1     There are 10-15 places remaining on the PAG. The current PAG does not adequately represent the following regions: Latin America & Caribbean, Middle East & North America, Asia & South Asia, South East Europe & Central Asia. National and International NPOs are also under-represented.

5.2     The IFR4NPO Project intends to make another call for nominations to the PAG in early 2020 and wishes to receive applications and nominations from these regions in particular.

---

**Question 4:** **Do PAG members have recommendations, or specific contacts or networks they can mobilise to ensure awareness about the call for additional PAG nominations?**

---