



Economic and Social Council

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Agenda item 4

Elections, nominations, confirmations and appointments

Election of 13 members of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

Note by the Secretary-General

1. Under the terms of its resolutions [1982/67](#) and [1985/71](#), the Economic and Social Council is to elect 13 members of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, for a three-year term beginning on 1 January 2022, to fill the vacancies that will occur on 31 December 2021 upon the expiration of the terms of the following members: Albania, Belarus, Brazil, Cambodia, Colombia, Kazakhstan, Kenya, Kyrgyzstan, Morocco, Nigeria and Philippines. In addition, the seat from African States and the seat from Latin American and Caribbean States that remain vacant are to be filled.
2. The election will be held at the management meetings of the Council, on 20 April 2021.
3. The members are to be elected according to the following pattern:
 - (a) Four members from African States (includes one unfilled vacancy);
 - (b) Four members from Asia-Pacific States;
 - (c) Two members from Eastern European States;
 - (d) Three members from Latin American and Caribbean States (includes one unfilled vacancy).
4. The membership of the Working Group in 2021 is set out in the annex to the present note.



Annex

Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting

(34 members; three-year term)

Membership in 2021

Nine members from African States¹

Cameroon (2023), Côte d'Ivoire (2023), Gambia (2023), Kenya* (2021), Morocco* (2021), Nigeria* (2021)

Seven members from Asia-Pacific States²

Cambodia* (2021), China (2023), Kazakhstan* (2021), Kyrgyzstan* (2021), Philippines* (2021), Saudi Arabia (2023)

Three members from Eastern European States

Albania* (2021), Belarus* (2021), Russian Federation (2023)

Six members from Latin American and Caribbean States³

Brazil* (2021), Colombia* (2021), Guatemala (2023)

Nine members from Western European and other States⁴

Germany (2023), Italy (2023), United Kingdom of Great Britain and Northern Ireland (2023), United States of America (2023)

* Retiring member.

¹ There are three vacancies in this group: one for a term expiring on 31 December 2021 and two for a term expiring on 31 December 2023. All terms begin on the date of election (see Council decision 2021/201 B).

² There is one vacancy in this group for a term beginning on the date of election and expiring on 31 December 2023 (see Council decision 2021/201 B).

³ There are three vacancies in this group: one for a term expiring on 31 December 2021 and two for a term expiring on 31 December 2023. All terms begin on the date of election (see Council decision 2021/201 B).

⁴ There are five vacancies in this group for a term beginning on the date of election and expiring on 31 December 2023 (see Council decision 2021/201 B).