



Economic and Social Council

Distr.: General
19 January 2023

Original: English

2023 session

25 July 2022–26 July 2023

Agenda item 4

Elections, nominations, confirmations and appointments

Election of 21 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 21 members of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting, for a three-year term beginning on 1 January 2024, to fill the vacancies that will occur on 31 December 2023 upon the expiration of the terms of the following 16 members: Cameroon, China, Côte d'Ivoire, Ecuador, Egypt, Gambia, Germany, Guatemala, Italy, Netherlands, Nigeria, Russian Federation, Saudi Arabia, Türkiye, United Kingdom of Great Britain and Northern Ireland and United States of America. In addition, the seat from the Asia-Pacific States and the seat from Latin American and Caribbean States and three seats from Western European and other States that currently remain vacant are to be filled for a three-year term beginning on 1 January 2024.
2. The election will be held at the management meetings of the Council, on 5 April 2023.
3. The members are to be elected according to the following pattern:
 - (a) Five members from African States;
 - (b) Three members from Asia-Pacific States (includes one unfilled vacancy);
 - (c) One member from Eastern European States;
 - (d) Three members from Latin American and Caribbean States (includes one unfilled vacancy);
 - (e) Nine members from Western European and other States (includes three unfilled vacancies).
4. The membership of the Working Group in 2023 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 2023

Nine members from African States

Cameroon* (2023), Chad (2024), Côte d'Ivoire* (2023), Egypt* (2023), Gambia* (2023), Kenya (2024), Mauritania (2024), Morocco (2024), Nigeria* (2023)

Seven members from Asia-Pacific States¹

China* (2023), Kazakhstan (2024), Kyrgyzstan (2024), Philippines (2024), Saudi Arabia* (2023)

Three members from Eastern European States

North Macedonia (2024), Russian Federation* (2023), Ukraine (2024)

Six members from Latin American and Caribbean States²

Brazil (2024), Colombia (2024), Ecuador* (2023), Guatemala* (2023), Mexico (2024)

Nine members from Western European and other States³

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

* Retiring member.

¹ There are two vacancies in this group: one for a term of office expiring on 31 December 2023 and one for a term of office expiring on 31 December 2024. Both terms begin on the date of election (see Council decision 2022/218).

² There is one vacancy in this group for a term of office beginning on the date of election and expiring on 31 December 2023 (see Council decision 2022/218).

³ There are three vacancies in this group for a term of office beginning on the date of election and expiring on 31 December 2023 (see Council decision 2022/218).