

Elections – Board, President, Deputy President

1. Introduction

This paper provides background details to the various 2023 elections.

2. Background

As required by the Articles, the Members of CAPA elect a new Board every four years at the Assembly of Delegates (Assembly). At the same time, a President and Deputy President are elected for a two-year period. The policies and processes for the elections are set out in the various Articles and Policies 4.1, 4.2, and 4.3.

In accordance with Articles 48 and 49, the Secretariat wrote to Members on 12 April 2023 requesting a letter of intent to serve on the incoming Board. The Articles request letters to be submitted 6 months prior to the Board election. The Board established a deadline of 15 May for receipt of letters. At that time, the date of the elections had still to be established.

In accordance with policies 4.2 and 4.3, requests were also made to indicate intentions to nominate for President or Deputy President. In accordance with the policies, the names of the representatives to be nominated will be requested to be received 2 months prior to the elections.

3. Commentary

3.1 Board Election

Ten Members are to be elected at the Assembly, and a further 2 may be appointed by the incoming Board members (either before or after the elections of the President and Deputy President) Each Board member must be from a different jurisdiction.

At the closing date, 18 Members had submitted letters of intent, from 15 jurisdictions – see **Attachment A**. Members with candidates from the same jurisdiction may consider a joint representative, which would require discussion, agreement and withdrawal of one candidate.

Two matters are brought to the attention of members for approval:

(i) Timing of Board Elections

Articles 48 and 49 require representatives retiring from the Board or not already represented on the Board to file a letter of intent with the Board at least six months before the next Assembly if they wish to seek re-election or election to the Board.

Letters of intent were requested to be filed by 15 May 2023. At the time, the date for the Board election had not been set. Following discussions with our meeting host, the proposed date for the Assembly is either 5 or 6 October 2023. Accordingly, letters of intent will have been filed a little over 4.5 months before the Assembly.

We are not aware of any issues this may raise, and accordingly Members are requested to approve the reduced duration between the deadline for filing of letters of intent and the proposed Assembly date.

(ii) Chartered Accountants Australia and New Zealand (CA ANZ) to represent New Zealand

The separate Institutes of Chartered Accountants in Australia and New Zealand merged in 2015 and formed CA ANZ. The question arose at that time as to which jurisdiction it represented. On the basis of maintaining perspectives from New Zealand, it was suggested that CA ANZ be regarded as representing New Zealand on the proviso that their nominated representative be based in New Zealand.

This arrangement has been accepted and agreed to at the previous two Assembly of Delegates (2015 and 2019), and CA ANZ has indicated a willingness to continue on this basis, and for the arrangement to be put to Members for agreement at the 2023 Assembly of Delegates. The Board indicated support for this arrangement to continue at their recent meeting on 12 April.

CA ANZ has submitted a letter of intent to stand for the Board election on this basis.

3.2 President Election

In accordance with Article 55, the President will be elected from amongst the Board.

Historically, the existing Deputy President has been automatically appointed President. However, other Board members may stand for election. One other Member has indicated an intention to nominate for President should they be elected to the Board – see **Attachment A**.

3.3 Deputy President Election

In accordance with Article 49, the Deputy President will be elected from amongst the Board.

Three Members have indicated an intention to nominate for Deputy President should they be elected to the Board – see **Attachment A**.

4. Action Required

Members to:

- Note the information
- Approve the reduced duration between filing of letters of intent and the Assembly; and
- Approve the continuance of the arrangements in respect to CA ANZ.

Attachment A

CAPA Elections: Letters of Intent received

JURISDICTION	MEMBER	BOARD	DEP. PRES	PRES
1. Australia	1. CPA Australia (CPA Australia)	1		
	2. Institute of Public Accountants (IPA)	2	DP	
2. Australia & New Zealand	3. Chartered Accountants Australia and New Zealand (CA ANZ) <i>[Representing New Zealand]</i>	3		
3. Bangladesh	4. Institute of Chartered Accountants of Bangladesh (ICAB)	4	DP	
	5. Institute of Cost & Management Accountants of Bangladesh (ICMAB)	No intent		
4. China	6. Chinese Institute of Certified Public Accountants (CICPA)	5		
5. Fiji	7. Fiji Institute of Chartered Accountants (FICA)	6		
6. India	8. Institute of Chartered Accountants of India (ICAI)	7		P
	9. Institute of Cost Accountants of India (ICAI-CMA)	8	DP	
7. Japan	10. Japanese Institute of Certified Public Accountants (JICPA)	9		
8. Korea	11. Korean Institute of Certified Public Accountants (KICPA)	10		
9. Mongolia	12. Mongolian Institute of Certified Public Accountants (MonICPA)	11		
10. Nepal	13. Institute of Chartered Accountants of Nepal (ICAN)	12		
11. Pakistan	14. Institute of Chartered Accountants of Pakistan (ICAP)	13		P
	15. Institute of Cost & Management Accountants of Pakistan (ICMAP)	14		
12. Papua New Guinea	16. Certified Practising Accountants of Papua New Guinea (CPAPNG)	15		
Philippines	17. Philippine Institute of Certified Public Accountants (PICPA)	No intent		
Samoa	18. Samoa Institute of Accountants (SIA)	No intent		
13. Sri Lanka	19. Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka)	16		
	20. Association of Accounting Technicians of Sri Lanka (AATSL)	No intent		
	21. Institute of Certified Management Accountants of Sri Lanka (CMASL)	No intent		
14. United States of America	22. American Institute of Certified Public Accountants (AICPA)	17		
15. Vietnam	23. Vietnam Association of Certified Public Accountants (VACPA)	18		
Canada	24. Chartered Professional Accountants of Canada (CPA Canada)	Resign 31 Dec 2023		