Dear Ms. Grimes; Dear Mr. Choudhury,

We would like to thank you for providing the brief overview of the nominations process for 2019 IPSASB membership and an outline for the Call for Nominations for IPSASB for 2020. The Committee appreciates your efforts to achieve greater diversity in the composition of the Board and congratulates you for increasing the membership of women in 2018.

In the meanwhile, the Committee would like to draw to your attention other diversity issues, related to language and the accounting and financial reporting tradition backgrounds\(^1\), which may not be presented in a balanced manner in the IPSASB meetings. The Committee would like to discuss the diversity issue in a broader context in its March 2019 meeting.

We hope the 2020 nomination for the IPSASB could achieve greater success in diversifying the composition of the Board from underrepresented geographical accounting traditions and will continue to increase the representation of women.

Again, we thank you for your support and collaboration and look forward to further advancing this important agenda.

Sincerely,
The Committee

\(^1\) Such as the preference for converging with the accounting standards of private sector versus the preference for public specific accounting standards.