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**International
Accounting Standards
Committee Foundation**

This document is provided as a convenience to observers at IASCF meetings, to assist them in following the discussion.

INFORMATION FOR OBSERVERS

**IASCF Trustees Meeting
London 29 March – 1 April 2010**

Agenda Paper 12F(i)

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Staff Note

Date **March 2010**

Contact(s) **Alan Teixeira** ateixeira@iasb.org +20 7246 6442

Topic **Review of membership – Joint International Group on Financial Statement Presentation**

Purpose of this paper

1. Bridget Gandy (Fitch Ratings) informed us in January 2010 that due to a change in responsibilities she would like to hand over her membership of the Joint International Group on Financial Statement Presentation (JIG) to her colleague, Dina Maher. Ms Maher is Head of Accounting Research at Fitch Ratings. Her summarised CV is attached as Appendix A. Ms Gandy informs us that Ms Maher has been closely following the development of the Financial Statement Presentation project over the past few years. Ms Maher attended the February 2010 JIG meeting as a stand-in for Ms Gandy
2. We recommend that Ms Maher be invited to join the JIG as Ms Gandy's replacement.

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The views expressed in this paper are those of the staff preparing the paper and do not purport to represent the views of any individual members of the Board or the IASB.

IASB Staff Note

Appendix A: CV for Dina Maher

Experience

August 2007-

Current

Fitch Ratings, Inc.

Senior Director- Head of Accounting Research & Policy

- ◆ Responsible for identifying critical accounting and financial reporting issues affecting credit/ratings analysis across the breadth of industries and products rated by Fitch globally.
- ◆ Develop and deliver training on accounting related topics.
- ◆ Act as in-house consultant to analysts on accounting issues and their implications for credit analysis.
- ◆ Work on publication of research on specific accounting/financial reporting issues and its potential implications for financial analysis and ratings.
- ◆ Prepare comment letters to espouse Fitch's position on proposals to change accounting and financial reporting by various accounting and regulatory bodies.

1997-2007

NYSE Regulation, Inc.

Managing Director- Financial Compliance

- ◆ Responsible for development of listed company compliance processes. Developed systematic, custom computerized continued listing process to identify, evaluate and track each company's ability to meet requirements. Designed and implemented custom computerized system to document and track analyses of prospects. Created divisional procedure manual.
- ◆ Worked extensively on SEC rule filings to modify the financial continued and new listing requirements, including impact analysis and recommendation of various changes to the standards. Participated in discussions with SEC on proposed rule filings and SEC Office of Compliance Inspections and Examinations findings.
- ◆ Interpret impact of general or industry specific accounting policies or rule proposals on current and prospective listings. NYSE observer at PCAOB Standing Advisory Group meetings to ascertain listed company impact of auditing and SOX standard proposals. Assess trading implications of financial disclosures in press releases.
- ◆ Continued Listing: Identify companies that may not meet NYSE financial continued listing requirements. Analyze quantitative and qualitative measures of identified companies; notify and often meet with non-compliant company executives; evaluate business plans to return to compliance and recommend to senior management committee whether to accept business plan or delist company. Participated in NYSE Board level appeals of delisting decisions.
- ◆ New Listings: Evaluate prospective companies for compliance with NYSE financial requirements for listing.

IASB Staff Note

1989-1997

Ernst & Young LLP, New York Office

Manager

- ◆ Planned, organized, supervised and administered a diverse group of audit engagements. Industry groups included Communications, Real Estate, Publishing, Retail and Government.
- ◆ Responsibilities included: supervising senior and staff accountants; assisting clients with adoption of new FASB pronouncements; researching proper accounting treatment for numerous client situations; reviewing financial statements for compliance with GAAP and SEC requirements.
- ◆ Evaluated as outstanding performer eight of eight years.
- ◆ Have worked on engagements involving: IPO and secondary offering; debt restructuring; bankruptcy reorganization; purchase of significant subsidiaries.
- ◆ Developed and taught various internal training classes and participated on education related committees.

Education

September 1990

New York University, Leonard N. Stern School of Business

M.S. in Accounting, 3.3 GPA (4 point scale)

May 1989

Colgate University

B.A. in Economics, 3.2 GPA (4 point scale)

**Professional
Credentials**

Certified Public Accountant, New York State

Member AICPA, NYSSCPA