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Getting to grips with non-financial reporting – FEE case study

December 2016

The ECIIA welcomes a fictional case study produced by the Federation of European Accountants (FEE) aimed at helping businesses get to grips with the very real, mandatory non-financial reporting disclosure regime set to come into force across Europe.

The report - [Disclose what truly matters](http://www.fee.be/images/publications/ESG/161128_Disclose_what_truly_matters_spread.pdf) (http://www.fee.be/images/publications/ESG/161128_Disclose_what_truly_matters_spread.pdf) - shows how the fictional company Jolie Vallée reports on a wide range of issues including business models, materiality and the environment. It includes hints, tips and further information on each topic.

"This document will help businesses and internal auditors get a better grip on what the challenges are to the new non-financial reporting regime," Henrik Stein, ECIIA President, says. "It recognises that boiler-plate reporting is unlikely to be effective and will help companies that have not yet begun the process take the first step on their journey to excellence."

Internal audit can contribute significantly to non-financial reporting and the ECIIA and its affiliates have produced a range of guidance on the subject, including:

- **Non-Financial Reporting: building trust with internal audit** (http://www.eciia.eu/wp-content/uploads/2015/04/ECCIA_Brochure_Trust_2015_V04_BD.pdf) (ECIIA)
- **Enhancing integrated reporting** (<http://www.ifaci.com/recherche/les-productions-de-la-recherche/reporting-integre-388.html>): internal audit value proposition (IIA France, Netherlands, Norway, Spain, UK and Ireland)
- **The role of internal audit in non-financial and integrated reporting** (<https://www.iaa.org.uk/policy/publications/the-role-of-internal-audit-in-non-financial-and-integrated-reporting>) (IIA UK and Ireland)

The Directive should be finalised by end of December 2016 and detailed guidance completed by end of December 2017. Read more on the expected details of the directive [here](http://www.eciia.eu/wp-content/uploads/2016/10/NFI-guidelines-summary-1.docx) (<http://www.eciia.eu/wp-content/uploads/2016/10/NFI-guidelines-summary-1.docx>).

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ECIIA MAGAZINE



(<http://www.eciia.eu/wp-content/uploads/2015/07/ECIIA-Newsletter-June-2015-v71.pdf>)

The new banking supervision regime in Europe is pushing a new revolution in internal audit practice, according to a feature in the latest issue of the ECIIA's magazine European Governance. Since the introduction of the Single Supervisory Mechanism in late 2014, internal auditors have had to adopt their working methods across a whole range of business processes as banks gear up to meet the supervisor's new approach.

Also, read a special report on internal audit's role in helping organisations get to grips with the European Union's non-financial reporting initiative and much more.

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([HTTP://WWW.ECIIA.EU/WP-CONTENT/UPLOADS/2015/07/ECIIA-NEWSLETTER-JUNE-2015-V71.PDF](http://www.eciia.eu/wp-content/uploads/2015/07/ECIIA-Newsletter-June-2015-v71.pdf))

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