

GOV13

Provide information to user groups



Overview

This standard is about the Governing Body overseeing the organisation's disclosure, transparency and accountability. It also includes providing reports (e.g. AGMs, annual reports etc) and which methods of reporting are appropriate and legal (e.g. website). It also covers the identification of the potential users of organisation information and what type of company information is required.

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Performance criteria

You must be able to:

- P1 Identify the actual and potential groups of users of information concerning the organisation and how this information may be used
- P2 Determine the information required by actual and potential groups of users of information
- P3 Agree the information that will be disclosed to different audiences and the way in which it will be disseminated
- P4 Agree the information that will remain confidential
- P5 Oversee the production of the information and ensure that it is comprehensive, accurate and timely
- P6 Ensure that the organisation's reports are audited where appropriate

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Knowledge and understanding

You need to know and understand:

- K1 Actual and potential groups of users of information concerning the organisation
- K2 How information may be used by different user groups
- K3 Different types of financial and narrative information that can be required by actual and potential user groups
- K4 UK, EU and other international legislation and best practice with regard to the disclosure of information and confidentiality
- K5 The consequences of non-compliance with UK, EU and other international legislation and best practice with regard to the disclosure of information and confidentiality
- K6 Different ways in which information can be disseminated, including the Annual General Meeting, Annual Report, shareholder newsletters and correspondence and websites
- K7 The circumstances in which it is appropriate to use particular methods of dissemination
- K8 The legal requirements for information to be comprehensive and accurate and any deadlines associated with its production and dissemination
- K9 The circumstances in which an organisation's reports must be audited

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**Links to other
NOS**

Company Secretary NOS
CS1, CS3, CS4, CS5

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Relevant occupations

- 1000 Managers and Senior Officials
- 1112 Directors and chief executives of major organisations,
- 1114 Senior officials of special interest organisations
- 1131 Finance Managers and Chartered Secretaries
- 1135 Personnel, training and industrial relations managers
- 2000 Professional Occupations
- 2421 Chartered and certified accountants
- 2422 Management accountants
- 4000 Administrative and Secretarial Occupations
- 4214 Company Secretaries

Suite Governance

Key words Information user groups, disclosure of information and confidentiality, disseminating information, Annual General Meeting, Annual report, shareholder newsletter, auditing