

## CENOFIA – Competencies and Skills for Non-financial Information Analysts

The CENOFIA project identified, described, tested and documented different competencies and skills. This process led to a set of skills and competencies, that is suited to describe qualification profiles for basic, advanced and expert levels of analysts and include a broad target group.

Competencies and skills group into the following categories:

- Legal background
- Reporting environment
- Corporate governance
- Labour relations
- Data management
- Data analysis
- Employee-related matters
- Environmental matters
- Scientific standards
- Dissemination
- Project management

The following entry and target qualifications describe the qualification profiles for basic, advanced and expert non-financial information analysts. Entry qualifications refer to the desired minimum level of competencies and skills as prerequisite for training in the corresponding level of analysis. The CENOFIA curriculum and analysis toolkit have been designed to cover all levels of analysis and can be adapted through reduction.

The analysis toolkit operationalises the qualification profiles through the choices in 'Settings'. The curriculum enables trainers to individually adapt modules and units with the corresponding materials according to entry and target qualifications.

As support to design individual courses 'CENOFIA – Target groups and Qualification Profiles' provides examples for requirements of (country-)specific target groups.

### Basic Analyst

Basic Analysts understand the structure and prerequisites of NFIR. They carry out formal analyses of NFIR and focus on the completeness and consistency of NFIR in itself. The analyses are primarily carried out to gain information on fundamental employee-related matters for the own working context.

#### Entry qualification

Data management:	data processing with office programs
Corporate governance:	organisational structures
Labour relations:	national labour relations system
Employee-related matters:	workforce, employees, employee categories, employment types, employment contracts

#### Target qualifications

Legal background:	scope, content, frameworks, disclosure
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Reporting environment:	most common reporting frameworks, political agenda, operating standards, types of reports, GRI
Corporate governance:	organisational structures, materiality, stakeholders, key performance indicators
Labour relations:	national labour relations system, role of workers representatives in NFIR, typologies of workers' representatives, benefit of working with NFIR, objectives for working with NFIR, target setting for working with NFIR
Data management:	source acquisition, sources validation, data processing with office programs
Data analysis:	scope, process, completeness, consistency, insider perspective
Employee-related matters:	workforce, employees, employee categories, employment types, employment contracts
Scientific standards:	workflow management, decision-making process, workflow documentation
Dissemination:	target audiences

### **Advanced Analyst**

Advanced Analysts are qualified to carry out critical analyses of NFIR for single years in one company and organise this process as a team. They focus on key performance indicators from the employee's perspective and are able to communicate their arguments to different audiences in a target group specific manner.

#### Entry qualification

Legal background:	scope, content
Reporting environment:	most common reporting frameworks
Corporate governance:	organisational structures, stakeholders, key performance indicators
Labour relations:	national labour relations system, role of workers representatives in NFIR
Data management:	source acquisition, data processing with office programs
Employee-related matters:	workforce, employees, employee categories, employment types, employment contracts
Dissemination:	target audiences

#### Target qualifications

Legal background:	scope, content, frameworks, disclosure, audits, sanctions
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Reporting environment:	most common reporting frameworks, political agenda, operating standards, types of reports, GRI
Corporate governance:	organisational structures, materiality, stakeholder, key performance indicators, due diligence, value chains
Labour relations:	national labour relations system, role of workers representatives in NFIR, typologies of workers' representatives, benefit of working with NFIR, objectives for working with NFIR, target setting for working with NFIR
Data management:	source acquisition, sources validation, data processing with office programs, export data in a structured way
Data analysis:	scope, process, completeness, consistency, insider perspective, KPI
Employee-related matters:	workforce, employees, employee categories, employment types, employment contracts, minimum wage, parental leave, employee skill transition, remuneration, health and safety regulations
Scientific standards:	workflow management, decision-making process, workflow documentation, argumentation, logic, formulation
Dissemination:	target audiences, assessment of power resources, channel identification
Project management:	target setting, division of labour, resource allocation, mode of collaboration, formal team agreements

### Expert Analyst

Expert Analysts are qualified to carry out analyses of NFIR and compare performances over time or branches and organise this as an ongoing process with other experts. They take into account key performance indicators on employee-related as well as environmental matters and are able to communicate their arguments, plan and organise campaigns on specific issues for different target audiences.

### Entry qualification

Legal background:	scope, content, frameworks, disclosure
Reporting environment:	most common reporting frameworks, political agenda, operating standards
Corporate governance:	organisational structures, stakeholder, key performance indicators, due diligence, value chains
Labour relations:	national labour relations system, role of workers representatives in NFIR, typologies of workers' representatives
Data management:	source acquisition, data processing with office programs

Data analysis:	scope
Employee-related matters:	workforce, employees, employee categories, employment types, employment contracts
Dissemination:	target audiences, assessment of power resources
Project management:	target setting
<u>Target qualifications</u>	
Legal background:	scope, content, frameworks, disclosure, audits, sanctions
Reporting environment:	most common reporting frameworks, political agenda, operating standards, types of reports, GRI
Corporate governance:	organisational structures, materiality, stakeholder, key performance indicators, due diligence, value chains
Labour relations:	national labour relations system, role of workers representatives in NFIR, typologies of workers' representatives, benefit of working with NFIR, objectives for working with NFIR, target setting for working with NFIR
Data management:	source acquisition, sources validation, data processing with office programs, export data in a structured way
Data analysis:	scope, process, KPI, completeness, consistency, insider perspective, time comparison, company comparison, branch comparison,
Employee-related matters:	workforce, employees, employee categories, employment types, employment contracts, minimum wage, parental leave, employee skill transition, health and safety regulations
Environmental matters:	Greenhouse gases (GHG), CO2 emissions, energy consumption
Scientific standards:	workflow management, decision-making process, workflow documentation, argumentation, logic, formulation
Dissemination:	target audiences, assessment of power resources, channel identification, writing communication plans, implementing communication plans
Project management:	target setting, division of labour, resource allocation, mode of collaboration, formal team agreements

## CENOFIA - Target Groups and Qualification Profiles

Country	Type	Person	Function	Role in NFIR	Target Qualification	Recommended Analysis Level
Europe	Internal	Members of European Works Councils	European Works Councils (EWR) are installed to ensure that the employees of undertakings operating in two or more member states are properly informed and consulted on concrete company socio, economic, environment factors and their performance comparing to other companies in the group. They have to be informed in due time about significant changes that affect employees in at least two of the member state countries. They have to be installed at undertakings with more than employees in the member states of which at least 150 have to be employed in two member states.	European works councils (EWC) have extensive knowledge about the situation in the different countries and can verify or falsify data. They could seek to push for improvements in company NFIR regarding de differentiation of data by regions.	Understanding of differences in NFIR requirements for the different countries; Understanding of reporting standard(s) applied in group NFIR and other national standards from different countries; Understanding of process for data collection and aggregation in different countries; Understanding of definitions of KPI in different countries; Analysis of single KPI	Advanced with additional focus on regional (dis)aggregation
Germany	Internal	Members of Supervisory Boards	Companies with more than 2000 employees in Germany have to install a supervisory board. The supervisory board has a balanced representation of members from the employers side and the employee side.	The supervisory board has to verify the annual report. The transposition of Directive 2014/95/EU into German law also delegates the duty to verify NFIR to the supervisory board.	Understanding of national NFIR requirements, especially the assurance delegated to the supervisory board; Understanding of reporting standard(s) applied in group NFIR; Understanding of quality standards for NFIR; Understanding of KPI from NFIR	Advanced
Germany	Internal	Members of Group Works Councils	Group works councils are installed at group level and usually consist of members of central works councils. They have far reaching consultation rights with management on group level. Their chairperson is usually also part of the supervisory board.	Group works councils (KBR) have extensive knowledge about the situation in the different companies of the group. They can verify or falsify data, give context for information. Furthermore they can be central agents for promoting the use of NFIR for the representation of employee interests.	Understanding of national NFIR requirements; Understanding of reporting standard(s) applied in group NFIR; Understanding of quality standards for NFIR; Understanding of KPI from NFIR	Advanced
Germany	Internal	Members of Central Works Councils	Central Works Councils are installed at enterprise/company level. They have far reaching information and consultation rights on almost all matters of the enterprise/company. Their chairperson is often also part of the supervisory board if one exists at enterprise/company level.	Central works councils (GBR) have extensive knowledge about the situation in the different parts of the company. They can verify or falsify data and give context for information. Furthermore they can be central agents for promoting the use of NFIR for the representation of employee interests.	Understanding of national NFIR requirements; Understanding of reporting standard(s) applied in group NFIR; Understanding of quality standards for NFIR; Understanding of KPI from NFIR	Basic with additional indicators: 102-8, 401-3, 404-1, 404-2
Germany	Internal	Members of Local Works Councils	Local works councils are elected by employees at a company or business unit level. They have information, consultation and codetermination rights regarding many aspects directly or indirectly affecting employees. Local works councils delegate members to represent their interests in central works councils.	As NFIR is mostly aggregated at least at group level, the information can in most cases not be related to the business level. Local works councils should therefore focus on comparing the universal description from NFIR to their experience at business level. This can be especially helpful for management concepts and outcomes of some indicators.	Understand the background and provisions of NFIR; understand the business level role in NFIR; understand and reflect management concepts; compare basic NFIR KPI to business level KPI	Basic

Germany	Internal	Members of Economic Committees	Economic Committees are installed in companies with more than 200 employees to support works councils with the analysis of economic information and the consultation regarding this information with the management . They exist at different levels (business, enterprise, group) and have far reaching information and consultation rights.	Economic Committees are regularly presented financial information by the employer. This is not only the case for the annual management report, but on an ongoing basis throughout the year. In future the Economic Committees will have the right to also be informed on NFIR on a regular basis. They could potentially be the experts in NFIR helping the works councils to deal with these issues.	Understanding of national NFIR requirements; Understanding of reporting standard(s) applied in group NFIR; Understanding of quality standards for NFIR; Understanding of KPI from NFIR	Expert
Germany	External	Union Officials on Local Level	Union officials on local Level are mostly responsible for organisation of members, coordinating collective bargaining and campaigns at a local level.	Could provide a link between NFIR and practice at workplace level and monitor the compliance with and mentioning of collective bargaining agreements. Might be able to use information from NFIR for collective bargaining or campaigning.	Company level analysis	Basic
Germany	External	Union Officials on State Level	Union officials on state level are mostly responsible for coordinating collective bargaining and campaigns at group level. They also frequently are members of the supervisory board.	Could provide a link between NFIR and practice at workplace level and monitor the compliance with and mentioning of collective bargaining agreements. Might be able to use information from NFIR for collective bargaining or campaigning.	Time comparisons; Understanding of national NFIR requirements, especially the assurance delegated to the supervisory board; Understanding of reporting standard(s) applied in group NFIR; Understanding of quality standards for NFIR; Understanding of KPI from NFIR;	Advanced
Germany	External	Union Officials on National Level	Union officials on national level are mostly responsible for coordinating topic driven campaigns at a broad political or enterprise level. They also frequently are members of the supervisory board.	Monitor overall developments in NFIR and in the fields of interest for trade unions especially. Represent workers interest in NFIR at supervisory board level.	Branch comparisons, time comparisons; Understanding of national NFIR requirements, especially the assurance delegated to the supervisory board; Understanding of reporting standard(s) applied in group NFIR; Understanding of quality standards for NFIR; Understanding of KPI from NFIR; <u>Understanding of branch performance</u>	Expert
Germany	External	Economic Advisors and Consultants	Works councils and members of supervisory boards are entitled to consulting services regarding economic information. These services are provided by specialized consulting companies. The are also responsible for providing assurance for annual reports.	As the NFIR is considered to be part of the annual management report the consultants will have to be able to analyse these as well. Especially the question of assurance for NFIR will become topical for them.	Understanding of national NFIR requirements; Understanding of reporting standard(s) applied in group NFIR; Understanding of quality standards for NFIR; Understanding of KPI from NFIR and criteria for assessment; Ability to carry out assurance evaluation;	Expert
Spain	Internal	Members of Work Councils ( personnel delegates in companies/workplaces under 50 workers)	Interlocutor between company and workers. Rights of information, consultation and powers of the representative bodies of workers in the company.	Rights of information, consultation and powers apply to various issues related to non financial information, such as: o Environmental impact of the business. o Occupational health and safety at the company. o Application in the company of measures for gender equality, integration of people with disabilities, etc. o Application in the company of measures for work-life balance. Key role in NFIR at workplace level	Understanding the role as reps in NFIR scope: independent assessment of NFIR and the compliance with commitments assumed by the company in CSR issues. Get skills to assess the NFIR and disclosure and union report.  Understanding of NFIR requirements. Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Analysis of single KPI .	Advanced with additional focus on environmental matters

Spain	Internal	Inter-centres Committee	In companies with several workplaces and Work Councils, sometimes there is a inter-centres committee to represent and defend the interests of the workers of the company as a whole	Key role in NFIR at company level to discuss and agree the point of view of reps from different workplaces.	Members of inter-centres Committees are member from Work Councils.	Advanced with additional focus on environmental matters
Spain	Internal	Union Delegates	In companies/workplaces with more than 250 workers, union delegates can be designed by most representatives Unions (more than 10% of votes in elections). So union delegates are the representation of the union in the company.	Spread the union's position in the scope of NFIR. It's a very important role because some unions refuse to participate in CSR issues, both workplaces and institutional levels.	Understanding of NFIR requirements. Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Get skills to assess NFIR and disclosure a union section report (Union Section is integrated by union delegates in company).	Advanced with additional focus on environmental matters
Spain	External	Union Officials on Sector Level (Union Federation)	Union officials on sector level are mostly responsible for coordinating collective bargaining and campaigns at group and company level. They are also frequently members of sectorial social dialogue bodies.	Responsibilities for advising to workers representatives in the companies and workplaces. Collective bargain at sectoral level. Improve sectorial social dialogue in this field.	Understanding of differences in NFIR requirements for the different countries; Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Skills to assess the NFIR and to promote powers of workers in this field. Comparison between companies and evolution in the sector.	Expert
Spain	External	Union Officials on CCAA/ National Level	Union officials on national level are mostly responsible for coordinating campaigns and developing policies at institutional level. They are also frequently members of the social dialogue bodies at institutional level (Social and Economic Council, CERSE, Ministerial Working Groups...)	To improve mandatory regulatory framework in NFIR. To express concrete demands regards content and quality of NFIR, through their participation in institutional process, voluntary standards, etc.	Understanding of NFIR requirements. Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Get skills to assess the NFIR and to promote powers of workers in this field.	Expert
Spain	External	Union Officials on European Level	Union officials on national level are mostly responsible for coordinating campaigns and developing policies at a European level. They are also frequently members of social bodies at European level and responsible for political coordination between trade unions and other stakeholders.	To improve mandatory regulatory framework in NFIR at European level. To express concrete demands regards content and quality of NFIR, through their participation in institutional process, social dialogue process, voluntary standards, etc.	Understanding of differences in NFIR requirements for the different countries; Understanding of reporting standard(s) applied in group NFIR and other national standards from different countries; Understanding of process for data collection and aggregation in different countries; Understanding of definitions of KPI in different countries; Analysis of single KPI.	Expert
Spain	External	Researchers from Union Institutes	Grow expertise under the perspective of trade union positions and develop policy advise	To assess trade union at different level (Confederation, Federation an company/workplaces) in NFIR issues. To promote the role of reps' in NFIR and to improve their skills through training. Formulate advise to further develop legislation and practises on a European and national level.	Understanding of differences in NFIR requirements for the different countries; Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Get skills to assess the NFIR and to promote powers of workers in this field.	Expert
Spain	External	Researchers from Social Institute, Observatories, etc.	To assess the companies' performance related to the matters relevant to their foundational purposes and objectives	Alliances with workers, reps and unions.	Understanding of differences in NFIR requirements for the different countries; Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Analysis of single KPI.	Expert
Baltic	External	Union Officials on National Level	Shaping the policies in government, work in tripartite and other consoles. Organising action. Consulting sector trade unions. Work in EU level institutions, organisations.	To improve mandatory regulatory framework in NFIR. To express concrete demands regards content and quality of NFIR, through their participation in institutional process, voluntary standards, etc.	Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Get skills to assess the NFIR and to promote powers of workers in this field.	Expert

Baltic	External	Union Officials on Sector Level	Union officials on sector level are mostly responsible for coordinating collective bargaining and campaigns at group and company level. They are also frequently members of sectorial social dialogue bodies.	Responsibilities for advising to workers representatives in the companies and workplaces. Collective bargain at sectoral level. Improve sectorial social dialogue in this field.	Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Skills to assess the NFIR and to promote powers of workers in this field. Comparison between companies and evolution in the sector.	Advanced
Hungary	Internal	CSR Managers	Develop policies for corporate social responsibility (CSR) and monitor outcomes. Report on outcomes internally and externally.	Ensure synchronisation of CSR and NFIR especially with regards to policies and KPI. Promote the use of NFIR within companies. Develop reporting procedures at company level.	Assess the quality of own company level reporting and implement measures to improve it. Develop best-practice examples on CSR from NFIR of other companies.	Advanced with additional focus on environmental matters
Hungary	External	Representatives of Employers Associations	Build networks of company representatives and inform about current relevant developments. Represent the interests of businesses towards authorities and the government.	Develop policies for corporate social responsibility (CSR) on branch level and promote best-practice examples. Inform business community about purpose and development of NFIR.	Understand the background and propositions of NFIR, how it is related to CSR issues and which requirements have to be met in order to fulfil legal requirements.	Basic
Hungary	Internal	Employee representatives on the supervisory board	Can be elected in companies with more than 200 employees in order to represent employees interests.	Assess the NFIR regarding legal requirements and employees interests.	Understand which requirements have to be met in order to fulfil legal requirements and how NFIR can be used to promote employee-related matters.	Advanced
Hungary	Internal	Members of Local Works Councils	Local works councils are elected by employees at a company or business unit level. They have information and consultation rights regarding some aspects affecting employees.	As NFIR is mostly aggregated at least at group level, the information can in most cases not be related to the business level. Local works councils should therefore focus on comparing the universal description from NFIR to their experience at business level. This can be especially helpful for management concepts and outcomes of some indicators.	Understand the background and provisions of NFIR; understand the business level role in NFIR; understand and reflect management concepts; compare basic NFIR KPI to business level KPI	Basic
Hungary	External	Union Officials at Site level	Union officials on site level are responsible for coordinating collective bargaining and campaigns at one specific company or production site. The represent company specific trade unions.	To analyse and improve NFIR of one specific company.	Understand the NFIR of one specific company and be able to compare their performance to direct competitors or companies in a similar position.	Advanced with additional focus on branch comparison
Hungary	External	Union Officials at Sectoral Level	Union officials on sector level are responsible for coordinating collective bargaining and campaigns at group and company level. They are also frequently members of sectorial social dialogue bodies.	Advising workers representatives in companies and workplaces. Overview of sectoral developments.	Understand the NFIR of specific sectors and be able to compare the companies performances within this sector.	Expert
Hungary	Internal	Employee Representatives for Health and Safety Matters	Elected in companies with more than 20 employees in order to contribute to work safety.	Experts in all health and safety issues at company level. Can function as controlling instance to compare internal reporting on health and safety issues with NFIR.	Analyse and compare health and safety data from NFIR and compare it to figures from internal reporting.	Basic with additional focus on Health and Safety Matters
Italy	External	Union Officials at Local Level	Union officials on local Level are mostly responsible for organisation of members, coordinating collective bargaining and campaigns at a local level.	Could provide a link between NFIR and practice at workplace level and monitor the compliance with and mentioning of collective bargaining agreements. Might be able to use information from NFIR for collective bargaining or campaigning.	Company level analysis	Basic

Italy	External	Union Officials at Sectoral Level	Union officials on sector level are mostly responsible for coordinating collective bargaining and campaigns at group and company level . They are also frequently members of sectorial social dialogue bodies.	Responsibilities for advising to workers representatives in the companies and workplaces. Collective bargain at sectoral level. Improve sectorial social dialogue in this field.	Understanding of differences in NFIR requirements for the different countries; Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Skills to assess the NFIR and to promote powers of workers in this field. Comparison between companies and evolution in the sector.	Expert
Italy	External	Union Officials on National Level	Union officials on national level are mostly responsible for coordinating campaigns and developing policies at institutional level. They are also frequently members of the social dialogue bodies at institutional level (Social and Economic Council, CERSE, Ministerial Working Groups...)	To improve mandatory regulatory framework in NFIR. To express concrete demands regards content and quality of NFIR , through their participation in institutional process, voluntary standards, etc.	Understanding of NFIR requirements. Understanding of reporting standard. Understanding of definitions of KPI. Understanding of process of identification of stakeholders. Get skills to assess the NFIR and to promote powers of workers in this field.	Expert



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