



Non-Executive Director Briefing

Independent organisational evidence for confident oversight, constructive challenge, and defensible governance.

Independent
evidence

Root-cause
visibility

Continuous
assurance

Board-ready
reporting

Key message: Non-Executive Directors carry accountability for risks they cannot directly observe. Traditional assurance relies on filtered reporting, periodic audit, and retrospective review. Enien provides independent, organisation-wide visibility that enables NEDs to challenge with confidence, evidence governance decisions, and reduce the likelihood of unexpected or avoidable failure.

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Confidential. No obligation.

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The NED challenge

Non-Executive Directors play a critical role in bringing independent judgement, constructive challenge, and strategic oversight to the board - central expectations reinforced throughout the UK Corporate Governance Code. The Code emphasises that boards must apply its Principles proportionately and effectively, ensuring strong leadership, clarity of purpose, sound decision-making, and robust internal controls. It also highlights that the quality of reporting, transparency, and independence underpin effective governance.

For NEDs, this means providing objective scrutiny of strategy, risk, culture, performance, and internal control. Under the updated 2024 Code, boards - and therefore NEDs - are explicitly responsible for not only establishing but *maintaining* effective risk management and internal control systems (Principle O), and for monitoring and reviewing their effectiveness, including declaring where material controls have not operated as intended. The guidance also stresses the importance of decision-quality, diversity of perspective, and avoiding distortions such as groupthink, bias, or over-reliance on optimistic executive narratives.

However, one of the most significant and persistent challenges for NEDs is information asymmetry. They are expected to deliver deep insight and independent assurance - yet the information they rely on often comes from the senior leaders responsible for those very areas.

Key exposure areas: Common governance exposure includes:

- Reliance on management interpretation of operational reality
- Inconsistent control maturity across teams or geographies
- Hidden cultural or behavioural risk drivers
- Delayed discovery of systemic weaknesses

The Code acknowledges that judgement can be distorted by dominance, limited diversity of perspective, and insufficient risk visibility, making independent challenge harder in practice.

NEDs are therefore in a position where they hold accountability for risk, culture, governance, and performance - but operate at arm's length, often without clear visibility into the operational reality beneath the executive narrative.

What Enien does for Boards

Enien is the independent digital assessment platform that cuts through narrative and presentation to reveal what is actually happening across the organisation - down to individual behaviours and controls where necessary.

Enien value

- Gain independent visibility across the organisation
- Support confident challenge with evidence
- Understand how regulation, risk, and controls truly operate in practice
- Strengthen oversight and duty of care

Next step

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Confidential. No obligation. Designed for Chairs, NEDs, and senior executives.