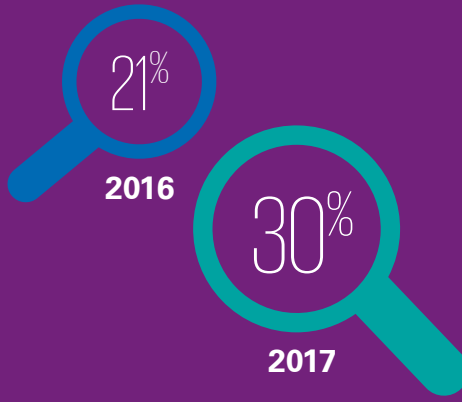


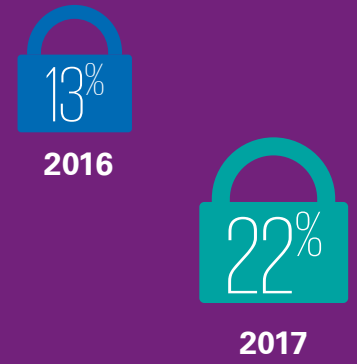


Internal controls over financial reporting (ICFR) and cyber security risks are growing concerns for executives responsible for reporting corporate financial performance. Those two issues topped executives' list when asked what kept them up at night.

ICFR



Cyber Security



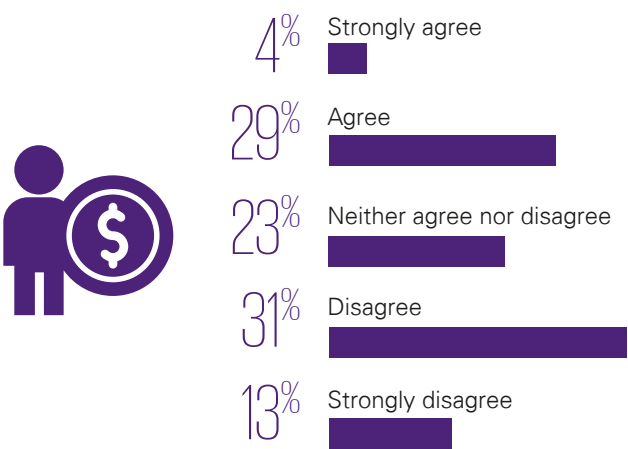
Where are you currently in your implementation of the lease accounting standard?



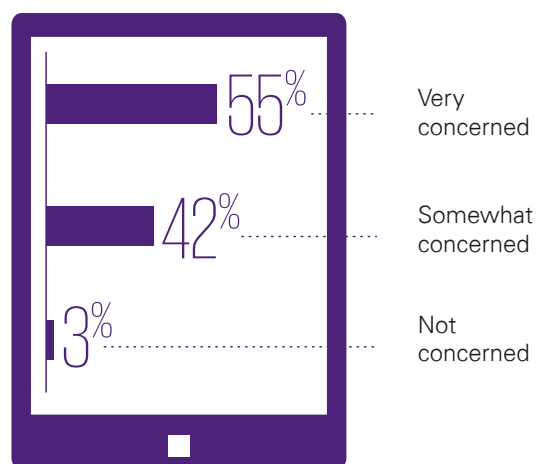
Beyond your specific financial reporting duties, what compliance issue most keeps you up at night?



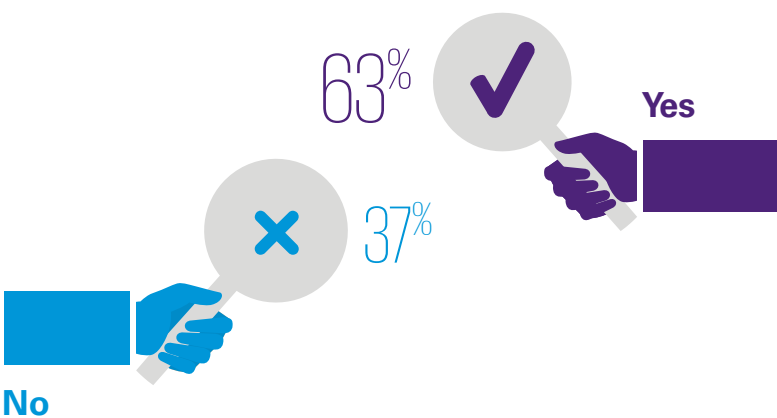
Including critical audit matters (CAMs) in the auditor's report will help our investors gain insights into my company.



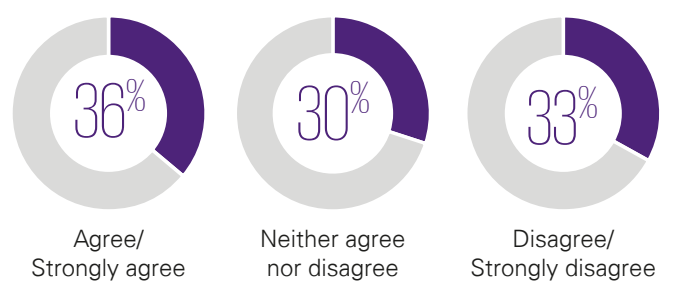
How concerned are you about cyber security?



My organization has increased investment in new technology in the past year specifically to enhance financial reporting.



My financial reporting organization is struggling to keep pace with the rate of technological innovation in our sector.



Source: Survey of 524 financial reporting executives at KPMG's Accounting and Financial Reporting Symposium, Nov. 30-Dec. 1, 2017. Results may not add to 100 percent due to rounding.