Unified Structural Governance

#05 • eGRACS For You

Accountability for the control environment.

For Executives and Boards

Accountable for the control environment as a whole.

"One structure. One question: where is the evidence?"

Governance

Boards, executives, policy owners, heads of risk and audit

Could you trace one risk indicator to its owner and evidence today?

Today. New obligations tend to arrive as new projects, and the picture of the control environment is assembled by hand.

What can change. One common structure that requirements are related to, so a new obligation is placed against existing controls instead of starting fresh. A connected view in which one indicator can be followed down to its owner and evidence, where the records underneath exist, and which shows the gaps where they don't.

Ask your team. Where would a new obligation fit in our current control structure?

What it can look like day to day

Oversight. A connected view follows an indicator down to the control, its owner and its evidence, and shows gaps instead of smoothing them over.

Reporting. Requests for interim reports draw on a shared structure rather than a fresh assembly each time.

New obligations. A new requirement is related to existing controls first; new controls are added only where a real gap exists.

Assurance. The architecture is built around the connection of controls, opportunity and risk to enterprise objectives, with learning as the feedback loop.

Questions worth putting to your team

- Can we trace one reported indicator to its owner and evidence this week?
- How many separate dashboards or control sets exist for rules that largely overlap?
- What would we need in place for the connected view to be true, not just drawn?

Where to start

Ask for a single indicator you already report to be traced to its control, owner and evidence. What the team can and cannot show is your starting picture. A connected dashboard is built in your own tooling and depends on ownership and evidence records existing at every tier.

Related guides: What Changes for You · Where the Effort Goes · Practice Golden Triangle · Control Golden Triangle · COR Triangle. Described outcomes are design intentions; results depend on implementation.

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