

Executive risk summary

[Company] / [Reporting period] / [As-of date]

[Decision]

SPECIFIC APPROVAL OR OVERSIGHT ASK

[Amount or choice] / [Decision deadline]

CONDITIONS TO PROCEED

[Evidence and operating conditions that must hold]

OWNER [Accountable executive]
[Actual approval authority and limits]

DECISION STATUS
[Proposed / approved / pending]

Enterprise risk overview

[Reporting boundary and selection criteria] / Explain why each risk merits board attention.

Risk / direction	Objective affected	Evidence and next step
[ID / scenario / trend]	[Plan commitment]	[Owner, evidence/date, response and decision need]
[ID / scenario / trend]	[Plan commitment]	[Owner, evidence/date, response and decision need]
[ID / scenario / trend]	[Plan commitment]	[Owner, evidence/date, response and decision need]

[Material omissions, confidence limits and common dependencies]

Trace the risk into the operating plan

[Risk ID and objective] / KRG Risk Chain



THE ASSUMPTION THAT CHANGED

[Dated previous basis] → [Current evidence and its source/date]

[Confidence, reason and evidence needed to change the conclusion]

Financial exposure and assumptions

[Period, currency and consequence] / Show the calculation and its limits.

Case	Calculation	Exposure or cost
[Current scenario]	[Inputs, units and formula]	[Amount or range]
[Conditional response]	[What must change and by when]	[Remaining exposure]
[Separate response cost]	[Expense or cash classification]	[Amount or cap]

[Timing versus permanent loss, confidence, exclusions and double-counting risks]

Response options and recommendation

[Decision owner and deadline] / Compare feasible alternatives on the same basis.

Option	Incremental expense	Tradeoff
[Continue / accept]	[Cost or explicit unknown]	[Consequence and acceptance authority]
[Proposed response]	[Cost, timing and cap]	[Remaining exposure and conditions]
[Alternative]	[Comparable cost basis]	[Timing, feasibility and uncertainty]

[Recommendation, approval conditions and fallback if a condition fails]

Decision milestones and escalation

[Risk ID] / Milestones are not to scale. Use approved boundaries and response times.



If this happens	Owner and required response
[Missed evidence deadline]	[Who acts, who is informed and by when]
[Exposure crosses an exact boundary]	[Required review, recipients and deadline]
[Authority or cost limit is exceeded]	[Approval required before commitment]

[Monitoring owner, frequency, source and earlier escalation requirements]

Decisions, actions and open evidence

[As-of date] / Retain this page in the pre-read or appendix.

Deliverable / evidence	Owner	Due / status
[Action and proof of completion]	[Named person]	[Date / status]
[Evidence gap to close]	[Named person]	[Date / status]
[Decision record or approval]	[Named person]	[Date / status]
[Effectiveness check after action]	[Named person]	[Date / status]

[Next review, unresolved dissent and evidence required before closing the risk]