Governance and decisions

Who decides, at which gate and with what evidence?

> *"Governing AI is not adding a committee: it means nobody decides on their own work, the evidence exists before the gate and anyone can stop a system without asking permission."*

WHAT IT IS

Deciding at each gate, with evidence

Each phase ends at a gate where the outcome is Proceed, Proceed with conditions, Iterate, Pivot or Stop. Validation is dual: tangible results and verified documentation. Stop criteria are set beforehand. The feasibility gate is the main stop gate, and a well-founded decision to stop is a valid outcome.

Implication: Were the stop criteria of your use cases written down before they started?

Risk: Without prior evidence or fixed criteria, the gate becomes a formality and nothing is stopped.

WHAT IT PROPOSES

Who decides what, in writing

A delegation matrix sets which body decides each gate according to intensity and ambition, and who accepts each level of residual risk. The AI Committee does not decide feasibility, go-live or exceptions without the second line present. The sponsor and the builder abstain. Each signatory holds a veto.

Implication: Can your AI Committee approve a go-live without risk in the room?

Risk: If the builder also approves, the evidence does not stand up to an audit or to the board.

HOW IT IS CHECKED

Stopping, escalating and exceptions

Anyone can suspend a system immediately, without prior authorisation and without consequences. Escalating does not transfer responsibility, nobody can block an escalation and no reply within the deadline escalates on its own. Exceptions have an end date, and never apply to prohibitions, segregation of duties or the stop mechanism.

Implication: How many open exceptions does your company have today, and when does each one expire?

Risk: An exception with no end date becomes the rule and leaves the risk it covered without control.

FOUR QUESTIONS FOR THE BOARD

1 Does anyone decide on their own work?
The delegation matrix separates who proposes, who builds, who verifies and who decides, and conflicts are declared in writing.

2 Is the second line in the decisions that matter?
Risk and compliance do not vote, but without their conformity there is no decision on feasibility, go-live or a risk acceptance.

3 Can anyone stop a system that fails?
There is an immediate suspension mechanism, known to the people who use the system, and whoever triggers it suffers no consequence.

4 How often have we iterated without deciding?
After two iterations at the same gate, the decision goes up to the higher body. The register shows how often this has happened.

WHAT FAILS IF IT IS NOT GOVERNED

WHAT FAILS	LEVEL	WHAT TO DO
The builder approves its own gate	HIGH	Approve the delegation matrix for the gates
Risk decisions without the second line	HIGH	Require risk in the AI Committee quorum
Nobody dares to stop a system that fails	HIGH	Publish the immediate suspension mechanism
Open exceptions with no end date	MEDIUM	Set an end date for every open exception
Iterations that postpone the decision	MEDIUM	Escalate the decision after two iterations
Escalations blocked or left unanswered	LOW	Set response deadlines for each escalation

FURTHER READING

Governance model
Document 30 · bodies, delegation and escalation

Gate criteria and audit
Document 21 · what is verified at each gate

Foundational methodology
Document 01 · gates, dual validation and core

IIA Three Lines Model
The Institute of Internal Auditors · 08-07-2026

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