ACME INTEGRATED SERVICES GROUP

Transformation Office Setup Pack

Service and Profitability Transformation

Review an operating blueprint for a Transformation Office, including governance, roles, decision rights and working templates.

Prepared for CEO and Transformation Director

Case version 1.0
Evidence cut-off 15 December 2026
Financial amounts in AED million unless stated otherwise

Fictional demonstration. Acme is a fictional organisation. All figures, people and proposed outcomes are illustrative.

Baseline as at 15 December 2026. All approvals and funding releases remain proposed.

The editable working register accompanies this report. Source IDs refer to embedded exhibits in the supplied Acme Transformation Master Case, not external research or independently verified client records.

Contents

Use the document navigation pane to move between sections. The companion workbook contains the complete editable registers.

Charter and establishment decision

Establish a CEO-sponsored Transformation Office to make Acme's service and profitability programme executable. Its mandate covers portfolio standards, integrated planning, dependencies, escalation, change control and reporting for January 2027 to December 2028. The organisation and funding remain proposed in this baseline.

The office gives the CEO a consistent view of value, delivery and risk while line executives retain responsibility for operating changes, customers, employees and realised benefits. Finance retains validation. This separation is central to the hybrid model: the office cannot approve its own investment, replace a service owner or book a benefit a second time.

The establishment decision requests a ten-FTE structure, eight internal secondments and two external specialists, together with 24 FTE of line participation. Appointments require named releases and business cover. An accepted charter without released capacity fails mobilisation.

The operating scope includes eight workstreams and sixteen initiatives. Major acquisitions, new countries, a full ERP replacement and unilateral changes to customer commitments are excluded. The Board retains changes to the total envelope and material strategic scope.

Proposed charter acceptance: CEO signs the mandate; each executive accepts delivery ownership and capacity; CFO accepts the baseline and validation routine with limitations recorded; CIO and COO accept control and service interfaces. These are required future records, not completed signatures.

Source: SRC10: Office and governance, sections 14 and 18; SRC14: Assumptions and gaps, section 19. All case evidence is fictional.

Hybrid accountability and decision rights

Decision or activity	Accountable	Responsible	Consulted
Transformation envelope and material scope	Board	CEO and CFO	Executive Steering Committee
Enterprise prioritisation and resource release	CEO	Transformation Director	Functional executives
Service design and operational readiness	COO	Process and hub owners	CIO, CHRO, CCO
Contract repricing and sales execution	CCO	Account directors	CFO, COO and Legal
Baseline and realised-benefit validation	CFO	Finance controllers and benefit analysts	Benefit owner
Delivery of each business benefit	Named benefit executive	Initiative lead and line teams	Finance and TO
Platform security and technical readiness	CIO	Technical lead	COO and control specialists
Workforce transition process	CHRO	HR and line managers	COO, Finance and advisers
Integrated reporting and escalation	Transformation Director	TO analysts and workstream leads	CFO and executives

The CEO resolves conflicts that no function can settle alone. The Transformation Director presents alternatives, timing and consequences, then records the decision and condition owner. A delay is not resolved by moving accountability to the office.

Board-reserved matters include changes to the envelope, acquisitions, country entry, strategic commitments and customer exits above 2.00 annual revenue per relationship. CEO reallocation is limited to 0.50 per request within a released tranche, with envelope and safeguards unchanged. CFO and the relevant executive may approve routine changes up to 0.10 within a released workstream budget. Aggregate related requests to prevent splitting.

Source: SRC10: Office and governance, sections 14 and 18. All case evidence is fictional.

Office structure and funded capacity

Capacity	FTE	Control
Internal Transformation Office secondments	8	Within baseline payroll; named releases required.
Temporary external office specialists	2	Within office/change allocation; individual appointments proposed.
Eight workstream leads at 0.5 FTE	4	Part of the 24 FTE line capacity.
Line specialists, hub and process owners	20	Protected delivery capacity, additional to the eight office secondments.
Total internal release	32	8 + 4 + 20. No increase to employee headcount.

The Transformation Director reports directly to the CEO. Proposed internal design: office specialists report to the Director with working interfaces to Finance, CIO and CHRO. These reporting details support implementation and require adoption with the charter.

Eight internal secondments remain in baseline payroll. Two temporary external roles sit within the 2.80 office/change category, but the case does not allocate named roles or initiative-level budgets. Agree those sourcing decisions separately. The office creates no unrecorded saving.

Line capacity totals 24 FTE: eight leads at 0.5 FTE plus 20 FTE of specialist, hub and process time. The CEO owns release of the combined 32 internal FTE. Protected roles and essential specialists are excluded from the 50-position reduction target. Weekly scheduling must show both delivery demand and continuing business cover.

Source: SRC10: Office and governance, sections 14 and 18. All case evidence is fictional.

Leadership and portfolio role profiles

Role	FTE	Reporting interface	Responsibilities	Acceptance evidence
Transformation Director	1	CEO	Mandate, portfolio arbitration, escalation and handover	Accepted charter, decision pack and resolved cross-functional conflicts
Portfolio Managers	2	Transformation Director	Coordinate workstreams and challenge dependencies	Owned milestones, exceptions and credible next-wave plans
Planning and Dependency Lead	1	Transformation Director	Integrated roadmap, critical path and capacity	Controlled plan and accepted dependency evidence
Benefits and Performance Analysts	2	Transformation Director; Finance validation interface	Benefit profiles, reconciliation and scorecard	Traceable measures and Finance-reviewed benefit records

The Director owns the integrity of the portfolio view and escalates decisions the office cannot make. Portfolio Managers test whether initiative forecasts respect shared capacity and predecessor evidence. The Planning Lead controls baseline dates and needed-by dates. Analysts prepare transparent benefit records; Finance, not the analyst, validates realised money.

Source: SRC10: Office and governance, sections 14 and 18; proposed role detail. All case evidence is fictional.

Change data and assurance role profiles

Role	FTE	Reporting interface	Responsibilities	Acceptance evidence
Change Lead	1	Transformation Director; CHRO interface	Readiness, adoption and communication	Competency and adoption evidence with unresolved concerns
Data and Reporting Analyst	1	Transformation Director; CIO interface	Dictionary, reporting data and source traceability	Reconciled reporting with defined denominators
Governance Coordinator	1	Transformation Director	Forums, decisions, conditions and action records	Complete versioned minutes and decision register
Delivery Assurance Lead	1	Transformation Director	Independent challenge of gate evidence and controls	Recorded findings, residual risks and acceptance conditions

The Change Lead works through line managers and hub champions. The Data Analyst keeps reporting traceable to controlled definitions. The Coordinator records authority and conditions alongside each decision. The Assurance Lead challenges the evidence for go-live and closure without taking the delivery owner's accountability. Individual sourcing and appointment decisions remain open.

Source: SRC10: Office and governance, sections 14 and 18; SRC12: Leadership and adoption, section 16; proposed role detail. All case evidence is fictional.

Service catalogue and operating commitments

Service	Office owner	Cadence	Standard output
Intake and prioritisation	Portfolio Managers	On submission; weekly triage	Complete intake and sponsor recommendation
Planning and dependencies	Planning and Dependency Lead	Weekly	Integrated plan, accepted dependencies and resource exceptions
Benefits assurance	Benefits Analysts with Finance	Monthly	Unique ledger and Finance validation status
Management reporting	Data and Reporting Analyst	Monthly	Source-dated decision pack and KPI exceptions
Risk and decision administration	Governance Coordinator	Weekly and by exception	RAID, conditions and named actions
Change control	Portfolio Managers	Before commitments change	Impact assessment and authority decision
Handover assurance	Delivery Assurance Lead	At gates and closure	Business acceptance and residual-benefit obligations

At mobilisation, inventory current reporting and remove duplicates when the new routine takes over. A useful service produces an accepted input, decision or control record. Proposed service rule: incomplete submissions return to the accountable line owner with a specific missing field, a due date and an escalation route.

Each service owner maintains a current template and evidence location. Line teams supply operational facts, Finance validates financial records, and the office consolidates the view. Restrict customer, payroll and individual employee details to authorised business systems; the executive pack should use the minimum necessary detail.

Source: SRC10: Office and governance, sections 14 and 18; proposed service assignments. All case evidence is fictional.

Board transformation review

Purpose and authority: Envelope, material strategic scope, risk appetite and customer exits above 2.00 annual revenue per relationship. Cadence: Quarterly and by exception. Membership: Chair, CEO, CFO and invited executives.

Preparation and evidence

Required inputs: CFO cash and scenario paper; Steering recommendation; assurance exceptions; material scope requests. Proposed routine: the Coordinator circulates a versioned pre-read two working days before scheduled meetings; urgent safety, cash or security matters bypass the timetable and escalate immediately.

Quorum and attendance

Proposed assumption: Chair plus a majority of serving Board members, with CEO and CFO present for funding. Confirm against formal corporate rules before adoption.

Decisions and escalation

Record resolution, amount, conditions, decision authority and next review. No funding release exists merely because a discussion took place.

The chair identifies whether each item is for decision, recommendation, challenge or information. Record the applicable delegation, evidence considered, alternatives, conditions, accountable owner and due date. If quorum or evidence is incomplete, record the item as deferred rather than retrospectively approved.

Records and follow through

Proposed routine: the Coordinator issues draft minutes and actions within two working days. The chair confirms accuracy, affected owners accept actions, and the next meeting reviews overdue conditions. Retain the original paper and decision together; revisions create a new dated version. A recurring meeting does not supersede the urgent escalation rules.

Source: SRC10: Office and governance, sections 14 and 18; proposed operating terms. All case evidence is fictional.

Executive Steering Committee

Purpose and authority: Enterprise trade-offs, recovery and funding recommendations; delegated decisions only within released authority. Cadence: Monthly. Membership: CEO as chair, CFO, COO, CCO, CIO, CHRO and Transformation Director.

Preparation and evidence

Required inputs: Portfolio exceptions; benefits and cash; service safeguards; capacity conflicts; changes needing arbitration. Proposed routine: the Coordinator circulates a versioned pre-read two working days before scheduled meetings; urgent safety, cash or security matters bypass the timetable and escalate immediately.

Quorum and attendance

Proposed assumption: CEO, CFO and at least three other listed members, including the executive accountable for the decision.

Decisions and escalation

Record the recommendation and actual approval separately. Route total-envelope changes and reserved matters to the Board.

The chair identifies whether each item is for decision, recommendation, challenge or information. Record the applicable delegation, evidence considered, alternatives, conditions, accountable owner and due date. If quorum or evidence is incomplete, record the item as deferred rather than retrospectively approved.

Records and follow through

Proposed routine: the Coordinator issues draft minutes and actions within two working days. The chair confirms accuracy, affected owners accept actions, and the next meeting reviews overdue conditions. Retain the original paper and decision together; revisions create a new dated version. A recurring meeting does not supersede the urgent escalation rules.

Source: SRC10: Office and governance, sections 14 and 18; proposed operating terms. All case evidence is fictional.

Portfolio delivery review

Purpose and authority: Milestones, dependency acceptance, resource conflicts, actions and escalation; no new investment authority. Cadence: Weekly. Membership: Transformation Director and eight workstream leads.

Preparation and evidence

Required inputs: Baseline and latest forecast dates; evidence links; capacity release; open dependencies and action ageing. Proposed routine: the Coordinator circulates a versioned pre-read two working days before scheduled meetings; urgent safety, cash or security matters bypass the timetable and escalate immediately.

Quorum and attendance

Proposed assumption: Transformation Director and six workstream leads, with both affected leads present for a dependency decision.

Decisions and escalation

Maintain baseline dates. Escalate a critical dependency slip above ten working days to Steering within five working days.

The chair identifies whether each item is for decision, recommendation, challenge or information. Record the applicable delegation, evidence considered, alternatives, conditions, accountable owner and due date. If quorum or evidence is incomplete, record the item as deferred rather than retrospectively approved.

Records and follow through

Proposed routine: the Coordinator issues draft minutes and actions within two working days. The chair confirms accuracy, affected owners accept actions, and the next meeting reviews overdue conditions. Retain the original paper and decision together; revisions create a new dated version. A recurring meeting does not supersede the urgent escalation rules.

Source: SRC10: Office and governance, sections 14 and 18; proposed operating terms. All case evidence is fictional.

Benefits and cash review

Purpose and authority: Finance validation, forecast challenge and cash exposure; benefit delivery stays with line executives. Cadence: Monthly for benefits; weekly for cash. Membership: CFO, benefit owners and Transformation Office analysts.

Preparation and evidence

Required inputs: Baseline comparator; volume adjustment; ledger change; implementation date; overlap check; rolling 13-week cash forecast. Proposed routine: the Coordinator circulates a versioned pre-read two working days before scheduled meetings; urgent safety, cash or security matters bypass the timetable and escalate immediately.

Quorum and attendance

Proposed assumption: CFO or delegated Finance chair, the relevant benefit owner and a Finance controller. Cash-floor decisions require CFO involvement.

Decisions and escalation

Assign identified, validated, committed, implemented or realised status. Escalate any forecast cash week below 8.00 immediately.

The chair identifies whether each item is for decision, recommendation, challenge or information. Record the applicable delegation, evidence considered, alternatives, conditions, accountable owner and due date. If quorum or evidence is incomplete, record the item as deferred rather than retrospectively approved.

Records and follow through

Proposed routine: the Coordinator issues draft minutes and actions within two working days. The chair confirms accuracy, affected owners accept actions, and the next meeting reviews overdue conditions. Retain the original paper and decision together; revisions create a new dated version. A recurring meeting does not supersede the urgent escalation rules.

Source: SRC10: Office and governance, sections 14 and 18; proposed operating terms. All case evidence is fictional.

Service design and control review

Purpose and authority: Service and technical readiness, controlled exceptions, pilot safeguards and rollback. Cadence: Fortnightly during rollout. Membership: COO and CIO with process, security and HR leads.

Preparation and evidence

Required inputs: Process version; training; mapping completeness; separate hub results; incidents; security tests; rollback readiness. Proposed routine: the Coordinator circulates a versioned pre-read two working days before scheduled meetings; urgent safety, cash or security matters bypass the timetable and escalate immediately.

Quorum and attendance

Proposed assumption: COO and CIO, or formally delegated chairs, plus process and relevant control leads. Do not waive a control owner for convenience.

Decisions and escalation

Record each pilot gate separately. Hold expansion and dependent workforce changes until four compliant weeks and control acceptance.

The chair identifies whether each item is for decision, recommendation, challenge or information. Record the applicable delegation, evidence considered, alternatives, conditions, accountable owner and due date. If quorum or evidence is incomplete, record the item as deferred rather than retrospectively approved.

Records and follow through

Proposed routine: the Coordinator issues draft minutes and actions within two working days. The chair confirms accuracy, affected owners accept actions, and the next meeting reviews overdue conditions. Retain the original paper and decision together; revisions create a new dated version. A recurring meeting does not supersede the urgent escalation rules.

Source: SRC10: Office and governance, sections 14 and 18; proposed operating terms. All case evidence is fictional.

Intake and portfolio prioritisation

The sponsor submits the problem, accountable owner, intended outcome, estimate, capacity demand, dependencies, benefit classification and risks. The Portfolio Manager checks completeness and assigns the stable initiative ID. Acme already has I01-I16; additions need explicit change control rather than an untracked side project.

Proposed prioritisation sequence: identify mandatory service and control prerequisites, assess contribution to the approved objectives, test cash affordability and released capacity, then sequence enabling dependencies. Do not fabricate initiative-level financial rankings when only category budgets exist. Record trade-offs in a decision paper for the CEO or reserved authority.

A complete intake is not approval. Diagnostic work validates the baseline and benefit boundary before investment authority is requested. The office returns weak submissions with the missing evidence stated. The current work-in-progress limit remains two operating pilots and one common data foundation during Q1.

Acme intake example	Treatment
I11 common data	Enabling prerequisite for comparable pilot measures; no separate benefit booking.
I03 dispatch pilots	Two hubs; B06 owner; service and rollback evidence required.
I04 position redesign	Depends on I03 and I13; no cost removal before service acceptance.
Additional hub technology rollout	Defer in Q1 unless an authorised scope and capacity decision changes the limit.

Proposed output: accepted intake, diagnostic scope, sponsor, evidence due date and funding status. The portfolio review monitors progress without presenting an intake decision as an approved business case.

Source: SRC08: Workstreams and portfolio, section 11; SRC10: Office and governance, sections 14 and 18; proposed procedure. All case evidence is fictional.

Stage gates and evidence checklist

Gate	Required evidence	Authority and outcome
Intake	Problem, owner, outcome, cost estimate, capacity, dependency, benefit class, risks	Transformation Office checks completeness; sponsor accepts assessment.
Diagnostic validation	Reconciled baseline, definitions, root cause and remaining limitations	Accountable executive with Finance challenge.
Business case	Options, incremental money, service safeguards, funded capacity and conditions	Relevant delegated funding authority. No self-approval by the office.
Pilot readiness	Approved process, training, data mapping, control checks and rollback	COO and CIO for service/technical readiness; funding separately authorised.
Rollout	Four compliant weeks in each pilot, control evidence, next-wave capacity and cash	Accountable executives and relevant funding authority.
Closure	Business owner accepts controls, residual risks and forecast benefits	Board programme closure; Finance retains benefit assurance.

Each gate records one outcome: approve, approve with conditions, rework, defer or stop. Conditions need an owner and date. The relevant funding authority remains separate from the office's completeness check and from technical readiness. No gate retrospectively converts an unsupported baseline into validated evidence.

For I03, the readiness checklist includes agreed process, skills, mapping completeness, reconciled denominators, security review, service baseline and rollback. At rollout, both hubs require four consecutive compliant weeks. A green combined average cannot compensate for a failing hub.

Source: SRC10: Office and governance, sections 14 and 18; SRC08: Workstreams and portfolio, section 11. All case evidence is fictional.

Change control and delegated thresholds

A change request states the reason, affected scope and milestones, cost classification, recurring cost, benefit consequence, cash timing, service safeguards, capacity and dependency effects. The Portfolio Manager checks related requests for aggregation before presenting the appropriate decision route.

Authority	Exact boundary
Board	Envelope changes; reserved strategic scope; acquisitions; country entry; exits above 2.00 annual revenue per customer relationship.
CEO	Reallocation up to 0.50 per request within a released tranche, with envelope and safeguards unchanged.
CFO and relevant executive	Routine change up to 0.10 within the workstream's released budget.
Transformation Office	Facilitates and records. No independent investment approval.

The Governance Coordinator links the approved change to the baseline version, decision ID, conditions and revised forecast. Work starts only when authority and release conditions are satisfied. Unapproved requests remain visible in the register but do not alter the funding baseline.

Any forecast week below the 8.00 cash floor escalates immediately to the CEO and accountable executive. The CFO freezes discretionary commitments while the authority considers funding or scope. The downside's 20.70 investment cannot be absorbed by the base approval or by splitting requests.

Source: SRC10: Office and governance, sections 14 and 18; SRC06: Investment and cash, section 9; proposed procedure. All case evidence is fictional.

Benefit validation and overlap control

The benefit owner submits a profile with one principal initiative, category, baseline, formula, timing and exclusions. The office maintains the ledger. Finance checks comparator, volume and mix, actual ledger movement, implementation date and overlap. Supporting initiatives retain an enabling role and book no duplicate value.

ID and benefit	2027 benefit	2028 benefit	Exit annual benefit
B01 Contract repricing	2.40	4.32	4.80
B02 Cross-sell to existing customers	1.05	3.15	4.20
B03 Exit selected loss-making scope	0.25	0.75	1.00
B04 Cashable workforce productivity	2.40	5.10	6.00
B05 Procurement savings	1.80	4.05	4.50
B06 Lower service recovery costs	1.20	2.70	3.00
B07 Property and technology rationalisation	1.60	2.24	3.20
B08 Overhead and shared-service controls	1.30	1.69	2.30
Gross EBITDA benefit	12.00	24.00	29.00
New recurring cost	(1.50)	(3.00)	(3.00)
Net EBITDA improvement	10.50	21.00	26.00

Use identified, validated, committed, implemented and realised as distinct stages. A signed contract supports a forecast; only recognised incremental contribution or a ledger-supported, volume-adjusted cost reduction is realised EBITDA. Working-capital release has its own balance bridge and cannot enter the profit total.

The exit total is 29.00 gross and 26.00 net after 3.00 recurring cost. The two-year gross benefit is 36.00 because phasing matters. These different bases require explicit labels in every report.

Source: SRC05: Benefits and profit bridge, section 8; SRC06: Investment and cash, section 9; proposed procedure. All case evidence is fictional.

Completed benefit profile B04

Benefit profile example B04: owner, COO; baseline cost category, direct employee expense; annual target, 6.00; formula, 50 funded positions at 0.12 each; classification, recurring cashable operating saving; recognition, after paid cost is removed and service conditions met; excluded value, 20 redeployed roles and avoided future hiring; delivery dependencies, I03 and I13; validation, Finance compares payroll and funded-position records with the approved baseline. Do not fabricate an initiative-level approved budget where only a category allocation is supplied.

Field	Populated Acme profile
Principal initiative	I04 Workforce and capacity redesign
Accountable owner	COO
Full annual calculation	50 funded positions × 0.12 = 6.00
In-period targets	2.40 in 2027; 5.10 in 2028
Excluded value	20 redeployed roles, avoided hiring and mere utilisation gains
Dependencies	I03 compliant service evidence; I13 skills; HR review
Finance evidence	Approved baseline, paid-cost removal, funded-position and payroll reconciliation
Baseline status	Proposed; no actual savings or individual employee decision

Proposed monthly control: the owner identifies positions whose funded cost has actually left the ledger, confirms continuing service coverage and records exceptions. Finance checks the cost category and overlap with service recovery and procurement. A forecast reduction remains a forecast until paid cost and service evidence support recognition.

Source: SRC05: Benefits and profit bridge, section 8; section 20 completed example. All case evidence is fictional.

Reporting and the monthly executive pack

Use one dated pack for decisions, financial bridge, realised-versus-forecast benefits, milestone exceptions, service scorecard, cash, risks, capacity conflicts and actions. Every material measure carries an owner and source snapshot. A new month creates a new version and preserves the prior view.

Section	Acme baseline entry	Required management action
Decision summary	D01 proposed; 18.00 envelope and 3.50 release	Record authority and outstanding cash/capacity conditions.
Money	FY2026 forecast EBITDA 10.00; exit target 36.00	Keep 31.00 FY2028 underlying and 28.00 reported separate.
Benefits and cash	Q1 benefit 0.90; net programme cash negative 2.75	Show full liquidity forecast as missing until supplied.
Delivery	Two pilots; I11 precedes I03/I12	Raise dependency and readiness exceptions.
Capacity and risk	32 internal FTE not yet released; R03 high	CEO resource decision and CFO cash control.

Proposed status report fields are initiative ID, reporting date, baseline milestone, forecast milestone, acceptance evidence, cost and benefit status, dependencies, risks, decision requested and next action. The workbook includes an I03 example. At the baseline, actual performance remains unavailable; it must not default to zero or green.

Source: SRC10: Office and governance, sections 14 and 18; SRC11: Performance measures, section 15; proposed procedure. All case evidence is fictional.

Measures and status rules

Measure	Baseline	Day 90 target	End 2027 target	Exit target	Owner
Underlying EBITDA	10.00 FY26	Quarterly benefits separately	20.50 in year	36.00 annual run rate	CFO
SLA attainment	84%	88%	92%	95%	COO
First-time resolution	71%	75%	80%	86%	COO
Customer satisfaction	68%	72%	77%	82%	CCO
Productive utilisation	62%	65%	69%	74%	COO
DSO	92 days	88 days	82 days	74 days	CFO
Regretted voluntary turnover	22%	20%	17%	14%	CHRO
Eligible workflow adoption	18%	40%	75%	90%	CIO
Management close	12 workdays	8 workdays	6 workdays	5 workdays	CFO
First-pass invoice accuracy	89%	93%	96%	98%	CFO

Definitions travel with the scorecard. Utilisation includes relevant paid travel and training; first-time resolution has a separate eligible population; DSO uses receivables and the relevant annualised revenue. Keep the 62% versus 69% definition conflict visible until resolved. Survey response rate remains missing.

Higher-is-better measures are red more than five percentage points below the current target and amber for smaller shortfalls. DSO is red more than five days above target. Benefits are red more than 10% below plan. Critical safety or control breaches override aggregate green status. The two pilot gates require separate evidence for each hub.

Source: SRC11: Performance measures, section 15. All case evidence is fictional.

Risk issue and dependency procedures

ID	Risk and score	Trigger	Owner and response
R01	Service disruption, 4 x 5 = 20	Pilot SLA falls below baseline or a critical commitment is missed	COO: stop rollout, restore coverage and activate rollback
R02	Benefits overlap or fail validation, 4 x 4 = 16	Unsupported ledger entries or realised benefit more than 10% below plan	CFO: reject duplicate claims and require a recovery forecast
R03	Cash falls below policy floor, 3 x 5 = 15	Any week in the 13-week forecast is below 8.00	CFO: freeze discretionary commitments and escalate funding decision
R04	Customer loss after repricing, 3 x 5 = 15	Material renewal declines or top-ten customer threatens exit	CCO: account intervention and revise effective price benefit
R05	Workforce capacity removed too early, 3 x 5 = 15	Overtime, backlog or complaints rise after roster changes	COO and CHRO: pause position release and restore capacity
R06	Data defects undermine reporting, 4 x 4 = 16	Pilot mapping below 98% or material baseline disagreement	CIO: correct source data and suspend affected decisions

The workbook retains all twelve risks. Initial likelihood and impact are inherent judgements, not probabilities. Keep residual ratings unassessed until a tested control supports a change. Record each risk's trigger, owner, prevention, response and evidence date.

ID and current issue	Owner and due date	Acceptance evidence
ISS01 Utilisation definition conflict	COO, day 15	Use 62% of all relevant paid roster hours; explain why the local 69% is incomparable.
ISS02 Customer and job IDs unreconciled	CIO, day 30	Common dictionary, at least 98% pilot mapping, no critical defects.
ISS03 Contract cost allocation incomplete	CFO, day 45	Reconciled contract cost view with stranded costs separated.
ISS04 Internal capacity release unconfirmed	CEO, day 15	Named release of 32 internal FTE, with business coverage agreed.

Current issues receive acceptance evidence and resolution dates. Dependencies receive predecessor, successor, needed-by date and acceptance owner. Escalate critical slips over ten working days to Steering within five working days. Escalate cash-floor, material safety, serious data or critical customer continuity events immediately.

Source: SRC13: Risks and issues, section 17; SRC09: First 90 days and roadmap, sections 12 and 13; proposed procedure. All case evidence is fictional.

Completed initiative charter I03

Initiative charter example I03: problem, 84% company SLA and avoidable recovery cost; owner, COO; lead, Service Improvement Manager; scope, two pilot hubs and common triage/dispatch/closure; exclusions, company-wide workforce removal and ERP replacement; deliverables, approved process, trained teams, KPI baseline and pilot evaluation; start, 1 January 2027; first gate, 31 March 2027; dependencies, I11 metric definitions and I12 workflow; benefit, B06; gate, four weeks at 90% pilot SLA and 78% pilot first-time resolution with safety and customer safeguards; funding, within the service-process allocation, with initiative-specific release still to be approved.

Field	Populated charter
Problem and benefit	84% company SLA; separately coded recovery pool 8.00; principal benefit B06
Deliverables	Approved process, trained teams, controlled baseline and evaluation for two pilot hubs
Schedule	Start 1 Jan 2027; design day 30; launch day 60; first gate 31 Mar 2027
Dependencies	I11 definitions and I12 workflow; CHRO skills/readiness interface
Acceptance	Each hub sustains 90% SLA and 78% first-time resolution for four weeks; safety and complaints protected
Funding	Within service-process category; initiative-specific release still unapproved
Exclusions	Company-wide workforce removal and full ERP replacement

Proposed reusable fields: sponsor signature and date, release reference, scope revision, evidence location, gate outcome, condition owner and next review. They remain open until the actual decision occurs. The populated example demonstrates how to describe the work without manufacturing a budget or approval.

Source: SRC08: Workstreams and portfolio, section 11; section 20 completed example. All case evidence is fictional.

First thirty days of office mobilisation

Window	Owner	Outputs and acceptance
Days 1-5	CEO and Transformation Director	Confirm proposed mandate, decision route and office recruitment/secondment plan; log D01 conditions.
Days 6-15	CEO and workstream executives	Release named 32 internal FTE; establish portfolio, dependency and decision logs; accept role responsibilities.
Days 16-23	CFO, CIO and COO	Challenge baseline, control metric dictionary, resolve utilisation definition and prepare pilot design.
Days 24-30	Transformation Director and CFO	Run first operating cycle; reconcile receivables, cash forecast and benefit profiles; issue a decision pack with limitations.

Proposed acceptance test: take I03 through intake, dependency review and readiness planning; take B04 through a Finance challenge; record D01 and its open conditions; and trace ACT01 to receivables evidence. Check that the office can operate these routines, not just distribute templates.

The first cycle fails acceptance if a funding decision lacks authority, capacity is assumed rather than released, the cash forecast omits ordinary flows or service evidence is unavailable. Record the defect and owner, preserve business cover and seek a decision on scope or timing.

The case specifies day-15 and day-30 outputs. The intervening day 1-5, 6-15, 16-23 and 24-30 sequencing above is a proposed drafting assumption for establishing the office.

Source: SRC09: First 90 days and roadmap, sections 12 and 13; SRC10: Office and governance, sections 14 and 18; SRC13: Risks and issues, section 17; proposed operating schedule. All case evidence is fictional.

Handover closure and remaining decisions

During Q4 2028, each business process owner accepts the current standard, trained capability, system support, reporting routine, outstanding obligations and escalation route. The Transformation Office coordinates evidence and assurance. It should not become a permanent substitute for line ownership.

Finance continues verification for an agreed sustainability period. The case supplies no fixed number of months, so the closure decision must set it explicitly. Benefits that have not yet been realised remain forecasts with an owner and review date. Residual risks need explicit acceptance by the relevant authority.

Closure record	Acceptance requirement
Operating controls	Named process owner accepts standard, dashboard, data and exception route.
Money	Finance reconciles realised value and separates remaining forecasts; no WC/EBITDA overlap.
People and support	Skills, support capacity and recurring cost are owned by the business.
Residual obligations	Risk owner, due date and decision authority recorded.
Board closure	Explicit decision after evidence review; no automatic approval from programme end date.

Immediate open decisions remain the charter, exact external role sourcing, named capacity release, initiative-level funding, proposed meeting quorums and the complete liquidity forecast. The sample supplies working procedures and examples while preserving those limits.

Source: SRC09: First 90 days and roadmap, sections 12 and 13; SRC10: Office and governance, sections 14 and 18; SRC14: Assumptions and gaps, section 19; proposed procedure. All case evidence is fictional.

Assumptions register and decision log

ID	Assumption or gap	Consequence and validation owner
A01	Existing business held flat before programme changes	CFO must develop a normalised business-as-usual forecast
A02	Effective repricing uplift reaches 8% on the defined pool	CCO validates customer response, concessions and retention
A03	Cross-sell contribution reaches 35% after delivery cost	COO and CFO confirm capacity and margin by opportunity
A04	Fifty funded positions can be removed without service damage	COO and CHRO verify pilot evidence and role plan
A05	Contract exits remove 7.00 of genuinely avoidable cost	CFO verifies stranded costs, notice periods and transition expense
A06	Capital/expense split and recurring costs are valid	CFO and CIO validate accounting treatment and supplier terms
A07	Ten percent illustrative effective tax convention	Replace only with an explicitly approved model assumption
A08	Full contingency is spent in the base model	Board controls release; no speculative underspend benefit
G01	Monthly ordinary cash flow and debt-amortisation schedule missing	Full liquidity sufficiency cannot be concluded
G02	Contract-level renewal and exit dates incomplete	Exact monthly repricing and exit phasing needs validation
G03	Country and entity tax analysis not supplied	Do not produce a tax-compliance opinion
G04	Customer survey response rate missing	Do not claim population representativeness
G05	Approved software vendor quotes absent	Digital budget remains a planning estimate
G06	Detailed skill inventory and individual workforce cases absent	Do not generate named employee action decisions

Proposed decision log

ID and decision	Authority and due date	Status and required evidence
D01 Hybrid model, conditional 18.00 envelope and initial 3.50 release	Board, 18 Dec 2026	Proposed. Funding authorisation, named capacity release and cash control required.
D02 Next funding release after day 90	Board funding decision, 31 Mar 2027	Reserved. Finance baseline, service gates, funded next-wave capacity and 13-week cash forecast required.
D03 Pilot rollout and dependent workforce changes	COO readiness decision; relevant funding authority	Reserved. Each pilot meets both service gates for four weeks. HR review and funded-cost evidence required.
D04 Material scope or envelope change	Board, before commitment	Reserved. Scenario, cash and service consequences required. No baseline approval exists.

Source: SRC14: Assumptions and gaps, section 19; section 20 completed examples. All case evidence is fictional.