

Internal Control · Risk · Audit Internal Control · Risk · Audit Readiness — Executive Infographic 2026 Executive Infographic

Front-matter executive briefing for the Board, Audit Committee, CFO, CRO and CCO. The five headline numbers that shape the 2026 internal-control agenda for the Nigerian financial-services institution.

Number	Meaning	Why it matters
9	Companion artefacts in the Enhanced Edition framework, two charters, KRI library, fraud, compliance, dashboard, roadmap — e	
52	Key Risk Indicators across 10 domains	Forward-looking signals replace lagging narrative reporting.
7	Audit Committee dashboard indices	Readiness · Control · Compliance · Risk Exposure · Findings · Actions · High-Risk.
3	Lines of defence under Board oversight	Clear accountability for owning, monitoring and assuring controls.
180	Days to embed the integrated programme	Phased Mobilise → Embed → Test → Optimise rollout across nine workstreams.

Three lines · five components · one control regime

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What the Board sees, what management does

Board / Audit Committee	Management
Approves the Risk Appetite Statement and key policies.	Operationalises appetite into business limits and KRIs.
Reviews the 7-index dashboard each quarter.	Calculates the indices monthly; commentary on Amber/Red.
Oversees external audit, internal audit and compliance.	Maintains continuous readiness; PBC assembled in days.
Receives material breaches immediately.	Escalates per the breach playbook; remediates and closes out.

Next step

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