

OUTLIERS BOARD EXCELLENCE CENTRE™

Board Reporting Toolkit™

Equip the board with high-quality reporting

Company Secretaries / Executives / Directors · Flagship Edition 2026

Outliers Professionals Ltd — Board Excellence Centre Resource Library

1. Executive Overview

This toolkit equips the board with high-quality reporting and information — the right architecture, board-pack quality, dashboards, assurance reporting and decision support.

This toolkit is part of the Outliers Board Excellence Centre™ and is anchored to NCCG 2018, the OECD Principles, King IV and ISO 37000 (by name). It develops the board itself, giving chairs, directors, committees and company secretaries an applied, end-to-end kit to build, run, evaluate and improve board effectiveness in this domain.

2. Objectives

The outcomes this toolkit helps the board achieve:

- Design the information architecture
- Raise board-pack quality
- Provide insightful dashboards
- Provide reliable assurance reporting
- Support good board decisions

3. Governance

Board reporting is prepared by management, curated by the company secretary, to standards set by the board:

Layer	Role
Board chair	Leads the board and this area of practice
Board	Owns its own effectiveness
Board committees	Discharge delegated oversight
Company secretary	Enables information, process and evaluation
Management	Supports the board and implements decisions

4. Framework

The framework equips the board with high-quality reporting and information — information architecture, board-pack quality, dashboards, assurance reporting and decision support.

Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Informal / compliance-driven	Basic, inconsistent	Structured & governed	Measured & evaluated	High-performing & renewing

5. Roles & Responsibilities

Role	Responsibility
Company secretary	Curates board reporting
Executives	Prepare board papers
CFO	Owns financial reporting to the board
Board chair	Sets reporting expectations
Board	Provides feedback on quality

6. Practice / Effectiveness Matrix (sample)

Illustrative matrix of board practices and how they are operated and evidenced. Full working versions ship as editable XLSX with owners, scores and RAG.

Ref	Practice / Focus	How it is operated	Owner	Cadence	Evidence
BR-01	Information architecture	Reporting blueprint and calendar	Company secretary	Annually	Blueprint
BR-02	Board pack quality	Pack standards and templates	Company secretary	Per meeting	Standards
BR-03	Dashboards	Board dashboard maintained	CFO / Co. Sec	Per meeting	Dashboard
BR-04	Decision support	Decision papers and records	Company secretary	Per meeting	Decision register

7. Sample Practices / Actions

- An information architecture and reporting calendar in place
- Board pack standards and templates applied
- A board dashboard giving insight
- Assurance reporting reliable
- Decision papers and records supporting good decisions

8. Assessment & Evaluation Approach

Assess maturity first, then evaluate effectiveness in practice. Use the scale: Effective / Partially effective / Ineffective, and the 0–100 maturity index where a scored workbook is provided.

Area	Method	Basis	Cadence
Pack quality	Review board pack quality scores	Sample	Per meeting
Dashboard	Review the board reporting dashboard	Full	Per meeting
Decisions	Review the decision register	Full	Quarterly

Record results in the relevant workbook (e.g. Board Evaluation Questionnaire, Board Maturity Assessment Workbook) and track actions to closure.

9. Implementation Roadmap

Phase	Focus	Outcome
Phase 1	Define information architecture	Reporting blueprint
Phase 2	Redesign board packs and dashboards	Quality reporting
Phase 3	Embed reporting standards	Reliable reporting
Phase 4	Review and improve	Decision-ready reporting

10. Templates

This toolkit is supported by the following editable templates and working files in the Resource Library:

- Board Pack Template
- Board Paper Template
- Board Dashboard Template
- Board Reporting Dashboard (XLSX)
- Board Reporting Standards Guide

11. Checklists

- Information architecture defined
- Reporting calendar in place

- Board pack standards applied
- Board dashboard maintained
- Assurance reporting reliable
- Decision papers structured
- Decision register maintained
- Reporting quality reviewed

12. Board Reporting Examples

Standard board report: executive summary · effectiveness vs target (RAG) · key metrics · actions · decisions sought.

Metric	Current	Target	RAG	Action
Board pack quality	[]	≥4 of 5	Amber	Raise quality
Dashboard in use	Yes	Yes	Green	Maintain
Decision follow-through	82%	≥90%	Amber	Improve follow-through
Reporting completeness	[]	100%	Amber	Close gaps

13. Committee / Board Reporting

Illustrative one-page summary for the board or committee (replace with live data):

Item	Status	Commentary
Board reporting	Amber	Quality improving
Dashboard	Green	In use
Decisions	Amber	Follow-through improving
Decisions sought	—	Approve reporting standards

14. RAG Examples

How to read the RAG status used across this toolkit and its workbooks:

RAG	Meaning	Board interpretation	Action
Green	On track	Practice effective; at or above expectation	Maintain and monitor
Amber	Watch	Practice partially effective or below target	Improve and re-evaluate
Red	Off track	Practice ineffective or materially below target	Escalate and act

Notes & Disclaimer

This resource is a professional board-effectiveness template, not legal, governance or investment advice. It is anchored to the Nigerian Code of Corporate Governance (NCCG 2018), FRCN, SEC Nigeria, CBN, NAICOM, CAMA, the OECD Principles of Corporate Governance, the IFC Corporate Governance Methodology, King IV, ISO 37000, the IoD Global Governance Principles and WEF board-governance publications — referenced by name only, with no copyrighted content reproduced and no legal provisions, regulatory requirements, statistics or case studies fabricated. Calibrate roles, criteria, thresholds and practices to your board and confirm requirements against the current instruments. Bracketed fields [like this] and sample entries are editable, illustrative placeholders.