# **The Important of Assurance - Focused Question Sets**

Reporting to the board is not simply about sharing activity - it’s about providing clarity, evidence, and insight. The following question sets are designed to support both board members and senior executives, helping to strengthen the quality of reporting by encouraging a shift from reassurance to assurance.

## **Assurance Rather Than Reassurance**

1. **Assurance is evidence-based; reassurance is sentiment-based**

Assurance draws on facts, analysis, and oversight. Reassurance offers comfort, however it may do so without fully demonstrating how that confidence is justified.

1. **Assurance explains why and how; reassurance simply says “it’s fine”**

Assurance provides reasoning and process. Reassurance may skip over important details in favour of an overall calming tone.

1. **Sometimes reassurance is based on professional judgement - but it’s for the board to test that judgement**

Senior leaders may give a view based on expertise or experience. That is genuinely part of their role. However, it is not disrespectful for the board to probe this: good governance requires healthy, informed scrutiny.

1. **Assurance acknowledges uncertainty; reassurance often glosses over it**

Assurance is honest about what is known, what isn’t, and where further action is needed. Reassurance tends to downplay gaps or risk.

1. **Assurance supports scrutiny and decision-making; reassurance dampens it**

Assurance helps boards ask better questions and make informed choices. Reassurance may discourage further enquiry.

1. **Assurance reflects a culture of transparency; reassurance can signal avoidance**

When leaders provide assurance, it indicates openness and trust. Overuse of reassurance can suggest defensiveness or discomfort with challenge.

1. **Assurance strengthens governance; reassurance soothes in the short term**

Assurance equips boards to fulfil their responsibilities. Reassurance may ease concerns temporarily but can undermine effective oversight.

## **Assurance-Focused Question Sets for Board Members**

Use these question sets to improve your reporting culture:

✅  **Understanding the Basis for Confidence**

* What gives you confidence that things are on track?
* How do we know this is working as intended?
* Have we seen evidence this approach is delivering the outcomes we want?

✅ **Seeking Evidence and Analysis**

* Can you talk us through what you’ve seen or measured that supports this view?
* Is there any data or feedback that backs this up?
* What checks or reviews have been done to confirm it’s working?

✅ **Exploring Risks and Unknowns**

* Are there any areas where we're still unsure or things could go wrong?
* What are we not seeing yet that might be worth keeping an eye on?
* If something were to go off track, where’s it most likely to happen?

✅ **Clarifying Accountability and Oversight**

* Who’s been responsible for checking this and what did they find?
* Was any external scrutiny or benchmarking involved?
* How often are we reviewing this and who else has looked at it?

✅ **Encouraging a Balanced View**

* If you had more time or space in the paper, what would you have included?
* What’s the most challenging aspect of this right now?
* Is there anything that’s not going as smoothly as you’d like?

✅ **Looking to Future Assurance**

* What would give you even stronger assurance in the next few months?
* Is there anything you’d like the board to be aware of, even if it’s not a concern just yet?
* How can we best support you to keep this on track?

## **Question Sets for Leaders Preparing Board Reports**

Prompts senior team members can use to ensure assurance, not just optimism, is passed on to the board

✅ **Establishing the Basis of Assurance**

* What makes you confident that this is under control?
* What have we seen or heard that gives us that confidence?
* Has anything changed recently that strengthens or weakens our position?

✅ **Testing the Evidence**

* What evidence do we have to support that view?
* Have we had any independent or external input on this?
* Is there any data or feedback we should include to show how it’s going?

✅ **Identifying Gaps or Uncertainties**

* What don’t we know yet, or where are things still a bit uncertain?
* Are there any warning signs we’ve spotted - even if they’re small?
* Is there anything you’re watching closely, just in case it develops into a problem?

✅  **Understanding Risk and Controls**

* Where are the main risks in this area and how are we managing them?
* What controls or mitigations are actually in place and are they working as expected?
* Has anyone tested those controls recently, or checked how effective they are?

✅ **Exploring Alternative Perspectives**

* If the board asked ‘how do we know?’, what would we be able to show them?
* What would someone outside the organisation ask us about this?
* If something’s gone wrong elsewhere in the sector, have we checked we’re not exposed in the same way?

✅ **Helping Shape the Narrative**

* If we had to explain this in three bullet points, what would they be?
* What would we say if we weren’t trying to put a positive spin on it?
* Is there anything you’re worried about sharing that I should know now before we go to the board?

✅ **Planning Next Steps**

* Is there anything the board needs to decide, approve, or just be aware of?
* What would help you strengthen the assurance we can offer next time?
* Do you need anything from me to help move this forward or address any concerns?

## **What Next?**

Strong governance doesn’t happen by accident; it requires deliberate effort, training, and regular review. Why not use our self-assessment checklist to review more aspects of your reporting culture? It’s available free of charge, just drop us an email: [contact@mcw.org.uk](mailto:contact@mcw.org.uk)

A screenshot of a computer

AI-generated content may be incorrect.A screenshot of a computer

AI-generated content may be incorrect.

**Mastery** | **Clarity** | **Wisdom** provides leadership and governance support.

We specialise in helping not-for-profit organisations tackle complexity - without breaking their people, so that culture, compliance and strategy align. Our expertise spans the UK and international networks, ensuring best practices tailored to your unique challenges.

We offer:

* External **governance reviews**
* Retained **board support**: advice, assurance and expert challenge
* **Leadership development** for CEOs, CFOs, trustees and SLTs
* Project **management capacity** for strategic initiatives
* Risk and resource **workshops** tailored to board-level decisions
* **Internal scrutiny** services to verify the assurances given to boards
* Hybrid interim **cover for CEO, COO and governance roles**

Our clients value calm expertise, fresh perspective, and the confidence to lead well through change. If you’d like an external perspective on how your board can become more strategic and effective, go ahead and get in touch.

Matthew Clements-Wheeler

Founder & CEO, **Mastery | Clarity | Wisdom**

01643 689 680

A grassy hill with a rock formation on top

AI-generated content may be incorrect.