# Module G — Implementation assurance and board decisions

Editorial implementation aid; suggested owners and metrics are not statutory role titles or mandated KPIs.

**Decisions**

• Approve a gap register with evidence, owner, funding and target date.

• Commission sampled assurance of redress and monitoring evidence.

• Escalate overdue high-impact gaps with a concrete decision request.

**Risks**

• Self-attested readiness can hide missing transaction-level evidence.

• Aggregated fraud totals can conceal refund refusals and clock failures.

• Imported UK APP rules can be misrepresented as EU PSR requirements.

**Dates and triggers**

• Track programme targets separately from statutory application dates.

• Council Article 124: entry plus 21 months generally, plus 27 months for Articles 51/58.

• Article 86(1): at least annual reporting; Article 87(3) has transaction-stage monitoring timings.

**Accountable owners**

• Accountable executive: risk acceptance and resource decisions.

• Programme director: delivery evidence and dependencies.

• Internal audit: independent sampled assurance within its mandate.

**Measures**

• Number of overdue high-impact gaps and approved remediation dates.

• Share of sampled Article 87 cases with both-provider evidence supplied to payer.

• Refund timeliness, refusal reasons and reconciliation exceptions by legal route.

Council 8543/1/26 REV 1, 4 November 2026. Checked 2026-11-19. Article 86(1), (2); Article 87(3); Article 56(1)–(3); Article 57(1), (2); Article 60(2)–(5); Article 124, second and third unnumbered paragraphs

Primary Council source