

# Management Information Integrity Framework

Executive Summary | v2026.2 | Published by Reality & Reason

## The Problem

Boards depend on information that is accurate, complete, and fairly presented. Where AI is used in the preparation of Management Information, failure modes arise that conventional reporting controls were not designed to detect.

The risk is not AI use. The risk is undisclosed AI influence on decision-critical narrative, weak attribution, and absent provenance, such that the board cannot tell whether it is relying on human judgement, model outputs, or AI-shaped framing.

This Framework does not address whether AI systems are fair, ethical, or technically sound. It addresses whether AI's reasoning can reach the board without being identified and examined along the way.

The Framework identifies two failure signatures:

- **Residual Logic.** AI's patterns, assumptions, and framing persist in the final output even after human editing. The draft shaped the document. The structure survives. The fingerprints remain.
- **The Single-Path Illusion.** The system presents one plausible path as the answer. Equally valid options were eliminated before the board saw them. The board chose from a narrowed field without knowing alternatives existed.

## What the Framework Is

A board-adoptable governance instrument with motions, requirements, and testable controls, designed to function as a supplementary instrument to existing governance frameworks rather than as standalone guidance or consulting collateral. It is designed to be tabled at a governance committee, adopted by Board resolution, and implemented using existing governance structures.

## The Research Behind the Framework

The Framework draws on the MKAI Structural Dynamics research programme and on three working papers published in 2026: The First Annual Reports of the LLM Era (SSRN), which documents prose drift in 150 SEC 10-K filings; Adoption Without Capability (SSRN working paper), which records the asymmetry between adoption and capability metrics across 22 publicly listed organisations; and Gravity of the Generic (MKAI Examination), the empirical work on corporate disclosure language drift. The Framework is the governance instrument these research outputs make necessary.

## Four Board Motions

Each motion is drafted as a Board resolution, copy-paste ready for adoption:

- **Motion 1: Declaration.** AI-mediated reporting is formally recognised as a governance risk surface.
- **Motion 2: Attestation.** Named human accountability for the integrity of AI-Assisted Content, with documented validation.
- **Motion 3: Traceability.** Minimum evidence standards for AI-Assisted Content in Management Information.
- **Motion 4: Escalation.** Thresholds, timing, and process for escalating Reporting Integrity Events.

## Three Governance Postures

Control requirements are calibrated by Governance Posture, assigned per document stream:

Posture	Applies When	Key Controls
Standard	Routine governance documents; AI supports human-drafted content	Single attestor; traceability record; basic validation
Conservative	Significant decisions; AI generates substantial content	Dual attestor sign-off; option-set disclosure; enhanced traceability
Strict	Material to strategy, risk appetite, or	Independent validator; adversarial

Posture	Applies When	Key Controls
	external reporting; AI drives conclusions	challenge record; source separation; full cover sheet disclosure

## Three Behavioural Controls (New in v2026.2)

The Framework introduces three controls designed to change the authoring process upstream rather than detect invisible phenomena after the fact:

- **Option-Set Disclosure.** Requires documentation of alternatives considered, or an Option Limitation Statement explaining why alternatives were not developed. Makes narrowing visible.
- **Adversarial Challenge Record.** For Strict posture documents, a structured counter-factual prompt requiring AI to generate arguments against the recommendation and identify unconsidered alternatives. Forces the system to challenge its own output.
- **Source Separation.** For Strict posture documents, Executive Summary and Recommendation sections must be human-drafted. AI may inform these sections but must not generate the persuasive core presented to the board.

## Alignment with the UK Corporate Governance Code

Provision 29 of the UK Corporate Governance Code applies to financial years beginning on or after 1 January 2026. For those reporting periods, Provision 29 expects boards to include, in the annual report, a declaration on the effectiveness of material controls as at the balance sheet date, covering material financial, operational, reporting, and compliance controls. The first declarations will generally appear in annual reports covering 2026 reporting periods, published in 2027 for calendar-year companies.

Where AI is used in the preparation of Management Information that informs board decisions, the integrity of that information is a control concern within the Provision 29 perimeter. The Framework is designed to be referenced in the board's risk and control documentation and to provide the evidence trail that supports the Provision 29 declaration in respect of AI-Assisted Content.

## What Adoption Looks Like in Practice

On the day of adoption, the Board passes the four Motions and records adoption in the minutes. Within 90 days, the Company Secretary establishes or updates the Board-Critical Narrative Register, recording the Governance Posture applied to each recurring document stream. The Audit Committee approves the assignments. Board paper templates are updated to carry the Attestation block at the foot of each document containing AI-Assisted Content. Named Human Attestors are notified of their accountability. The Audit Committee receives the initial conformance assessment within the same 90-day window.

After day 90, ongoing oversight runs through the existing Audit Committee cycle. The first full Review Cycle is scheduled within 12 months. No new committee structures, no external implementation services, and no continuing certification process are required.

## What You Receive

Document	Description
<b>Management Information Integrity Framework v2026.2</b>	Core governance instrument. Seven sections: Purpose and Scope, Definitions, Risk Surface, Board Motions, Minimum Controls, Conformance Reference, Licence and Adoption. PDF and Word.
<b>Audit Committee Briefing v2026.2</b>	Step-by-step briefing for the Audit Committee's first oversight session. Covers the Committee's mandate, the 90-day checklist, ongoing responsibilities, and what evidence to expect.
<b>Conformance Test v2026.2</b>	15 pass/fail items and 11 maturity indicators. Self-assessment or Internal Audit use. Word format.
<b>Crosswalk v2026.2</b>	Mapping to NIST AI RMF and ISO/IEC 42001. Three pages including behavioural controls summary. PDF.
<b>How to Table This</b>	One-page adoption guide. Before the meeting, at the meeting,

Document	Description
	after the meeting (90-day checklist).
<b>Traceability Report (Worked Example)</b>	The traceability record for the Framework itself, demonstrating the process the instrument requires.

## Who This Is For

Company Secretaries, Heads of Internal Audit, Chief Risk Officers, General Counsel, and Audit Committee Chairs in listed companies and large unlisted businesses operating under or aligned with the UK Corporate Governance Code, where AI is used in the preparation of board papers, executive committee papers, risk reports, or other Management Information.

## Relationship to Other Frameworks

The Framework is supplementary to existing governance, risk, and control frameworks. It does not replace financial reporting controls, internal control frameworks, risk management frameworks, model risk management frameworks, or data governance frameworks. A separate Crosswalk maps the Framework's requirements to NIST AI RMF and ISO/IEC 42001.

## No Support, No Advice, No Certification

Reality & Reason does not provide implementation services, legal or regulatory advice, certification, or audit of conformance. Organisations adopt and implement the Framework at their own discretion and are responsible for interpretation, application, and compliance assessment.

## Licensing

Licence	Covers	Price
<b>Single Entity</b>	One legal entity, full bundle	£2,500 + VAT
<b>Group</b>	Parent entity plus subsidiaries	£7,500 + VAT

*Registered charities and public sector bodies receive 50% discount. Future editions may be adopted at the renewal price applicable at the time of publication (currently £1,500 Single Entity, £4,500 Group). All minor updates within the edition year are included at no additional cost. Purchases made within 90 days of a major edition release include the incoming edition at no additional cost. Renewal is optional. Prior editions remain valid until superseded.*

## To Request a Licence

Licences are issued by invoice within 2 business days of request. The full Framework page, including the procurement form, FAQ, and downloadable Executive Summary, is at: [realityandreason.org/instruments](https://realityandreason.org/instruments).

## Closing

AI-mediated reporting is now a routine feature of board work. Whether AI shapes the documents the board reads is no longer in dispute. What matters now is whether the board can tell where AI shaped them, what it changed, and who stood behind the resulting judgement. The Framework provides the instruments that let an organisation answer on its own record, before someone outside the organisation asks first.

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