

● SAMPLE DELIVERABLE

EXECUTIVE AI ADVISORY · MONTHLY GOVERNANCE REVIEW

Governance & Risk Review

Approvals, exception requests, incidents, and the open-risk register — the standing monthly record that keeps every AI risk owned and dated.

PREPARED FOR

Meridian & Frost, PLLC
The partner group

PERIOD

June 1–30, 2026

PREPARED BY

Brad Taylor
Fractional Chief AI Officer

What changed this month

A quiet month, by design: no new tools, two exception requests ruled on inside a week, and two near-misses that the controls caught before anything left the tenant. Quiet is what a working governance process looks like.

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NEW TOOLS APPROVED

SafeSend features in review

2

EXCEPTION REQUESTS

1 approved with limits · 1 in legal review

2/0

NEAR-MISSES / EXPOSURES

Both caught by the DLP rule

Approvals & the review queue

ITEM	WHERE IT STANDS	STATUS
New tool approvals	None requested, none granted. The approved list is unchanged from v2.1 of the policy.	● No change
SafeSend expanded AI features — organizer processing, announced by the vendor in June.	Under review. Data-handling addendum requested Jun 24; nothing gets enabled until it's signed and reviewed. Decision lands at the Jul 31 session.	● In review

Exception requests — two this month

REQUEST	REQUESTED BY	RULING
Meeting-transcription tool for internal-only meetings.	Omar Haddad Wealth associate	● Approved with limits Internal meetings only; denied for any client call — the consent rule holds. Standing exception, re-reviewed quarterly.
A CAAS client asked M&F to work inside the client's own AI portal .	Elena Ruiz For a CAAS client	● Legal review Whose no-training commitment governs, and where does M&F work product live? Counsel opinion due mid-July.

Incidents — two near-misses, zero exposures

Both had the same shape: client financials pasted toward a personal AI account, blocked by the M365 DLP rule before anything left the tenant — Jun 11 (CAAS) and Jun 23 (tax). In both cases the staff member had a sanctioned path and didn't know it. That's a training gap, not a discipline case: both were coached the same week, and the Jul 10 all-hands demos exactly this scenario with the sanctioned path shown live. Near-miss reporting stays coaching-first on purpose — the moment reporting gets punished, reporting stops.

The risk register — six open

Every risk has an owner, a next date, and a movement call against May. A risk with no owner isn't being managed — it's being watched.

#	RISK	L'HOOD	IMPACT	OWNER	STATUS	VS MAY
1	Template version sprawl ~40% of tax templates had 3+ live versions; blocks the knowledge-assistant build.	MED	MED	Nicole Tran	● Cleanup 40% done	● Improving
2	Personal Dropbox on one partner team Client files outside governed storage; that team is excluded from every AI integration until migrated.	MED	HIGH	Tom Osei	● Migration due Jul 31	● Flat
3	\$7216 consent refresh Required before intake automation touches client tax data; critical path to the August go-live.	MED	HIGH	Marcus Bell	● Counsel draft Jul 3	● Improving
4	Model-update tone drift May model update shifted letter tone; caught in partner review. Style guide now pins voice; updates get a 10-letter regression check.	LOW	MED	Brad Taylor	● Mitigated	● Improving
5	Audit-scope creep As audit adoption grows, pressure grows to pull workpapers into tools not approved for them. Scope session with Jordan Jul 18.	MED	HIGH	Jordan Pike	● Session Jul 18	NEW
6	Vendor data-handling changes SafeSend announced expanded AI features; vendor terms can shift under us. Addendum requested Jun 24.	MED	MED	Brad Taylor	● Addendum pending	NEW

The scale, so ratings mean something

Likelihood is the chance of a real incident in the next two quarters. **Impact:** High touches client data or professional standards; Med costs money or time; Low is an annoyance. Every rating is re-scored at this session, monthly.

On and off the register

Nothing closed in June; two risks added (#5, #6). **Shadow-AI use** moved off the register to routine monitoring this month — the June spot survey found 12 of 96 staff on unsanctioned tools, down from 41 in March. Not solved, but trending and owned.

Regulatory watch

Nothing on this list requires action this month. It exists so the partner group never learns about a rule change from a client.

AREA	JUNE READING	WHAT WOULD TRIGGER ACTION
AICPA guidance AI disclosure	Direction continues to favor firm-level disclosure in the engagement letter over per-deliverable stamps — consistent with what goes to the Jul 8 vote.	Final guidance published → disclosure language re-reviewed within 30 days.
State accountancy boards Ohio	Board minutes note a study group on AI use in attest work. No proposed rule changes.	A proposed rule → Jordan Pike briefs the partner group before the comment window closes.
IRS e-file provider rules §7216 environment	No new guidance in June on AI handling of taxpayer data by authorized e-file providers.	Any update → straight to the counsel already engaged on the consent refresh.

What gets decided July 8

The partner vote covers two items. **1 — AI-assistance disclosure language:** counsel's middle draft, disclosing the firm's AI governance posture once in the engagement letter rather than per-deliverable. My written recommendation goes out with the materials on Jul 1. **2 — §7216 consent sign-off:** counsel's refreshed consent language (draft due Jul 3) is folded into the same vote so intake automation keeps its August go-live without burning a second partner meeting.

Next review — July 31, 2026

Standing agenda: exception queue, incident log, register re-score, vendor changes. Three dated items land at that session: the Dropbox migration deadline (risk #2), the SafeSend addendum decision, and the first re-score of the two new risks.

About this sample

This is the governance artifact behind the monthly review session — approvals, exceptions, incidents, and open risk, in writing, with an owner and a date on every line. Meridian & Frost is a fictional composite; the format and the discipline are exactly what an advisory client gets.

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