



THE BOARD DECISION AT RISK

# The most expensive forecast failures are architecture problems, not data problems.

When a forecast is wrong in a board room, on an IC memo, or inside an M&A model, the damage is not a spreadsheet error. It is a structural failure: assumptions without owners, constraints not in the model, scenarios that do not change decisions.

## Board plan or growth plan

The plan is built. The board meeting is in 30 days. The forecast is directionally credible but not inspectable. Drivers are mixed. Assumptions have no owners. Scenarios do not force different decisions.

## Active acquisition or integration

The deal model connects a thesis to a number, not to operating reality. Synergy timing is optimistic. Integration costs are underweighted. The IC will challenge what the forecast cannot defend.

## New CFO or COO, Day 30 to Day 90

The inherited forecast mixes targets, judgment calls, and outdated assumptions. The first serious board plan is approaching. This is the window to rebuild trust before the old model becomes the new leader's problem.

A forecast that cannot be inspected under pressure is not a forecast.

It is a commitment the board will hold the CFO or CEO to when the numbers break.

Forecast Integrity Partners rebuilds the forecast architecture behind board plans, acquisitions, integrations, growth moves, and restructurings so leadership can defend the number when it is challenged.