



ASSUMPTIONS ACCOUNTABILITY

Ownerless assumptions are not assumptions. They are wishes embedded in the model.

A board-safe forecast names the owner, evidence, cadence, break condition, value at risk, and decision implication for every material judgment.

Assumption	Owner	Evidence	Break condition	Value at risk	Decision implication
Pipeline coverage	CRO	Qualified pipeline export; 3.0x stated, 1.8x qualified	Coverage < 2.0x	\$9.2M ARR	Reset bookings target
Rep ramp	VP Sales Enablement	Ramp cohort data; new hire performance	Ramp > 120 days	\$6.7M ARR	Defer hiring plan
Onboarding capacity	CCO / COO	Implementation queue; CSM ratio	Backlog > 15%	\$4.3M ARR	Add partner capacity
Win rate weighted	Head of Sales Ops	Closed-won analysis; deal reviews	Win rate < 20%	\$5.8M ARR	Narrow ICP, reset quota
NRR 128%	Unassigned	Management wish; no historical precedent	No defined condition	\$3.2M ARR	Remove from base case
Gross margin	CFO	COGS model; unit economics	Gross margin < 75%	\$2.1M EBITDA	Hold headcount plan

Risk: White = Acceptable | Orange = Board-risky | Red = Board-dangerous / ownerless

Note: Review cadence for each assumption is established during the Diagnostic or Blueprint engagement. This register is updated monthly during delivery.

Every material assumption needs an owner, evidence, cadence, break condition, and decision consequence before the board, IC, lender, or acquirer relies on it.