

This briefing was produced by the Institute of Directors Ireland.

IoD Ireland is a not-for-profit organisation. We are the leading membership body for directors and business leaders in Ireland, with membership across all sectors and industries.

Our Vision is for Ireland to be an exemplar of corporate governance. Our Purpose is to instil stakeholder trust and confidence in organisations by educating, informing, and supporting directors and business leaders to lead successfully.

# Template for Board Paper Preparation

This template provides a structured approach to preparing papers for consideration by the board. It is designed to support clarity of purpose, consistency of format, and relevance of content to enable informed decision-making.

## SAMPLE BOARD PAPER FORMAT

**Agenda item no:** \_\_\_\_\_

**Agenda item:** \_\_\_\_\_ [Insert title]

**Sponsor:** \_\_\_\_\_ [Insert name and title]

**Proposed Board Resolution:** Clearly state the exact wording of the resolution the board is being asked to adopt. The wording should be precise, unambiguous, and concise, ensuring directors understand exactly what is being approved or noted.

### Executive summary

Provide a short overview, no more than four lines, outlining the purpose of the paper and what it seeks to achieve. Indicate whether the paper is presented for decision, approval, or information. Ensure the summary is direct and informative.

### Context and Background

Set out the relevant background to the matter being brought to the board. This section should be no longer than two short paragraphs (approx. 12 lines) and should equip a non-executive director with sufficient context to understand the issue, without relying on operational knowledge. Reference any prior board discussions, and note any external inputs, such as legal advice, consultancy support, or third-party reports. If the background requires further elaboration, include supplementary documents as attachments.

### Management Recommendation

Summarise management's recommendation in response to the matter at hand. Avoid repetition of earlier content. Outline the various options considered, the rationale for the recommended course of action, and the expected outcomes. Limit this section to 12 lines and include appendices where necessary for complex matters.

## Key Considerations

### Strategic Alignment

Explain how the proposal aligns with the organisation's strategic priorities or approved business plans. Keep this section to 10 lines or fewer.

### Financial Impact

Summarise the financial implications of the proposal in a maximum of 12 lines. State whether the expenditure is budgeted or unbudgeted, outline the cost, timing, and any cash flow effects. Where relevant, highlight key elements of any business case supporting the proposal and attach further financial analysis as needed.

### Risk and Mitigation

Outline the principal risks associated with the proposal and how they will be managed. Limit this to 12 lines and refer to any risk frameworks, controls, or mitigations that will be applied.

Identified risk	Probability (H, M, L)	Impact (H, M, L)	Strategy to manage risk

### Governance and Compliance

Describe the corporate governance implications, including how the proposal aligns with governance standards, compliance obligations, and internal policies. This section should note how implementation will be monitored and what performance indicators or reporting mechanisms will be in place. Limit to 12 lines.

### Accountability and Oversight – Management responsibility

Name the senior manager accountable for delivery of the proposal and identify the relevant board sponsor or director with ongoing oversight responsibility.

### Sign-Off

**Chief Executive Officer:** \_\_\_\_\_

**Board Sponsor:** \_\_\_\_\_

### Preparation Support:

List any contributors to this paper, including names and job titles.

\_\_\_\_\_

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