



Learning Outcomes

Governance & Accountability

Core & Specialized Credentials

International Certification Alliance

Version 1.0 — August 2026



LICENSING INFORMATION

The work in this document was facilitated by the International Certification Alliance (ICA) and done through the contributions of various experts and practitioners. These learning objectives are intended to help the growing Tomorrow-Ready™ community worldwide.

This work is licensed under the Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International License. To view a copy of this license, visit <http://creativecommons.org/licenses/by-nc-nd/4.0/> or send a letter to:

Creative Commons,
P.O. Box 1866,
Mountain View, CA 94042, USA

YOU ARE FREE TO:

Share — copy and redistribute the material in any medium or format

UNDER THE FOLLOWING TERMS:

Attribution: You must give appropriate credit to The International Certification Alliance (ICA), provide a link to the license, and indicate if changes were made. You may do so in any reasonable manner, but not in any way that suggests the licensor endorses you or your use.

NonCommercial: You may not use the material for commercial purposes.

NoDerivatives: If you remix, transform, or build upon the material, you may not distribute the modified material.

NOTICES:

You do not have to comply with the license for elements of the material in the public domain or where your use is permitted by an applicable exception or limitation.

No warranties are given. The license may not give you all of the permissions necessary for your intended use. For example, other rights such as publicity, privacy, or moral rights may limit how you use the material.



TABLE OF CONTENTS

LICENSING INFORMATION	2
TABLE OF CONTENTS	3
HOW TO READ THIS DOCUMENT	4
CORE CREDENTIAL LEARNING OUTCOMES	5
Governance & Accountability Core	5
SPECIALIZED CREDENTIAL LEARNING OUTCOMES	9
Risk Appetite and Tolerance Design	9
Risk Escalation and Reporting Design	11
Governance Design and Decision Rights	13
Governance for Agile Delivery	15
Portfolio and Investment Governance	17
Data, AI, and Decision Accountability	19
SPECIAL THANKS	20

HOW TO READ THIS DOCUMENT

This document outlines the learning outcomes that accredited member organizations must address to offer ICA's Governance & Accountability certification. To achieve a certification, a learner must complete the core credential plus at least two specialized credentials.

Each learning outcome (LO) follows a particular pattern, described below.

O.O Learning Outcome Name

Additional Context, describing why this Learning Outcome is important or what it is intended to impart.

The learning outcome's purpose further describes what is expected to be imparted to the learner (e.g., a key point, framework, model, approach, technique, or skill).

CORE CREDENTIAL LEARNING OUTCOMES

Governance & Accountability Core

Governance & Accountability is an 8-hour Core Credential for professionals who want to develop a shared understanding of how organizations distribute decision authority, hold people accountable, and maintain oversight in conditions of complexity and change. Traditional governance models were designed for stability and predictability: annual planning cycles, hierarchical approval chains, and compliance-driven oversight. In environments where strategies shift, structures evolve, and decisions cannot always wait for the next review cycle, those models become obstacles rather than enablers.

1. What Governance Is and Why It Matters

1.1 Control-Oriented and Enabling Governance

Governance is often associated with bureaucracy and compliance, but it can also enable faster decisions, clearer accountability, and adaptation when designed around the work.

Build learners' understanding of why governance needs to evolve in complex and fast-changing environments. Cover how to distinguish control-oriented governance from governance designed to enable organizational performance. Introduce factors to consider such as speed, accountability, ownership and adaptability.

1.2 Governance and Organizational Trust

Governance structures signal how much authority and trust people hold. Poorly designed governance can encourage permission-seeking and disengagement, while clear authority can support accountable action.

Develop learners' ability to connect specific governance features with trust-related behavior in organizations.

2. Decision Rights and Accountability

2.1 Explicit and Implicit Decision Rights

Implicit decision rights create duplication, confusion, and unnecessary escalation. This ambiguity surfaces when two people describe the same decision differently or a decision nobody thought was theirs goes unmade.

Build learners' understanding that unclear decision rights create slow, muddled processes where decisions feel collaborative but actually get stuck or fall to whoever pushes hardest. Cover how a decision rights framework reduces ambiguity by clarifying authority, escalation, and accountability. Teach them to make decision rights explicit: Who actually decides (singular authority, not a committee)? Who provides input that shapes the decision? Who needs to be informed because it affects them? Where does the authority sit? Build the ability to recognise where authority is contested, unassigned, or hidden and the cost of ambiguity in decision-making.

2.2 Misaligned Decision Rights

When decision authority sits far from the best information, organizations experience slower decisions, weaker ownership, bottlenecks, and greater risk aversion.

Develop learners' ability to diagnose governance problems by connecting misaligned decision rights to the organizational symptoms they produce such as bottlenecks, disengagement, risk aversion, and loss of organizational responsiveness.

3. Oversight, Culture, and Transparency

3.1 Oversight and Management Boundaries

Governance fails when oversight bodies become too involved in operations or remain too distant to detect problems. The distinction between direction and day-to-day management therefore matters.

Build learners' understanding of the boundary between governance oversight and operational management. Establish a clear distinction between oversight and management involvement and why the line matters.

3.2 Conditions That Enable Governance

Governance can fail in practice when it is not supported by organizational conditions.

Develop learners' ability to recognize the cultural and incentive conditions that make governance real rather than performative. Introduce how cultural and incentive conditions (such as psychological safety, rewarding speed over disclosure, bypassing their own governance structures, a willingness to hold and be held accountable, and trust in the intentions behind governance decisions) all shape whether new structures stick or revert.

3.3 Transparent Reporting and Feedback

Governance bodies can only oversee what they can see. Delayed, filtered, or compliance-focused reporting weakens oversight, while feedback mechanisms help governance structures adapt when they stop serving their purpose.

Develop learners' ability to assess whether information flow and feedback mechanisms support effective governance. Establish transparent communication and responsive feedback as functional requirements of governance, not administrative add-ons.

4. Building Governance That Adapts and Lasts

4.1 Governance Adaptation

Reorganizations, strategy shifts, and AI-enabled decision systems can make existing governance structures obsolete quickly. Long-term effectiveness depends on the governance structures themselves being adaptable to change and resilient under pressure.

Build learners' understanding of governance as a dynamic capability and their ability to test a governance design against changes an organization is likely to face. Cover the importance of removing existing governance that no longer serves its purpose.

4.2 Applying Governance Principles

Governance becomes meaningful when practitioners can apply it in politically complex situations with imperfect information, competing priorities, and real trade-offs.

Build learners' ability to diagnose governance problems in real organizational contexts and propose practical solutions. Reinforce that every governance choice requires trade-offs such as more structure increases accountability but reduces adaptability or faster decisions improve responsiveness but can miss important input. When designing solutions make sure to consider the organizational constraints.

SPECIALIZED CREDENTIAL LEARNING OUTCOMES

Risk Appetite and Tolerance Design

Risk Appetite and Tolerance Design is a 2–4 hour Specialized Credential for professionals who want to develop their ability to define risk appetite in terms specific enough to actually guide decisions, rather than producing a statement that sits in a policy document unused. Most organizations have a risk appetite statement. Few can explain what it means for the decision in front of them right now. This course focuses on closing that gap: translating appetite from a general statement of risk tolerance into thresholds, examples, and decision rules that people can actually apply.

1.1 Usable Risk Appetite Statements

Risk appetite statements often remain too broad to guide real decisions. Usable statements provide enough specificity to shape choices when trade-offs and exposure must be judged.

Build learners' understanding of what makes risk appetite decision–usable rather than merely descriptive. Cover who sets and owns the risk appetite statements.

2.1 Stated and Actual Risk Appetite

An organization's real tolerance is often revealed more clearly by past decisions than by policy language. Comparing stated appetite with actual choices can expose meaningful gaps.

Develop learners' ability to compare stated risk appetite with actual decision patterns. Teach that stated risk appetite ("We're innovative and willing to take calculated risks") often doesn't match actual decision-making patterns ("We rejected that initiative because it was too risky").

3.1 Designing Usable Risk Appetite Statements

A practical risk appetite statement translates general posture into thresholds and decision rules. These rules reduce ambiguity about what teams may accept and what requires escalation.

Build learners' ability to translate abstract risk appetite into concrete, decision-usable statements that actually guide behavior. Teach them that vague appetite statements ("We're willing to take reasonable risks") don't help decision-makers. They need thresholds—specific boundaries about what the organization will refuse and what it will accept. Introduce types of risk, such as financial, reputational, technology, or operational, and cover how the type of risk impacts the risk appetite in different organizations.

4.1 Practical Use of Risk Appetite

A risk appetite statement provides little governance value if people do not refer to it when making decisions. Evaluation therefore needs observable evidence of actual use or non-use.

Build learners' ability to recognize whether risk appetite statements are actually being used to guide decisions or just sitting in policy documents. Teach them what evidence looks like. Cover evidence of use such as decision documents reference the appetite statement, people explain decisions in terms of thresholds, conversations about risk align with stated appetite, or decisions that would violate appetite don't happen. Cover evidence of non-use such as decisions contradict stated appetite, people are unaware the statement exists, risk conversations ignore appetite, or decisions get justified after the fact rather than checked against it.

Risk Escalation and Reporting Design

Risk Escalation and Reporting Design is a 2–4 hour Specialized Credential for professionals who want to develop their ability to design how risk information moves from where it is first noticed to the governance body responsible for acting on it. Risk oversight fails less often because no one saw a risk coming, and more often because someone saw it and the information never reached anyone with the authority or the urgency to act. This course focuses on the practical design of escalation paths, reporting cadence, and decision triggers that get risk information to the right people in time to matter.

1.1 Risk Escalation Failure Patterns

Risk information can be delayed, softened, or lost as it moves through organizational layers. Unclear ownership and reluctance to surface bad news often worsen the problem.

Build learners' understanding of why risk escalation breaks down in practice. Introduce challenges such as filtering, translation loss, competing priorities, unclear ownership, or delays in reporting.

2.1 Risk Reporting and Escalation Paths

Managing risk isn't just about identifying it. It's about getting information to people who can act, without it getting delayed, distorted, or deprioritized along the way.

Develop learners' ability to trace and diagnose where existing escalation paths break down. Cover the journey from when the risk is first noticed to when it is acted on and what happened at each step of the way.

3.1 Risk Escalation Structures

Escalation structures only work if they're specific, clear about who does what, and actually tested. Vague structures leave critical risks stranded.

Develop learners' ability to create escalation structures that function clearly under real operating conditions. Cover the specifics of effective escalation structures such as triggers, ownership, destination, and expected governance response before pressure is high. This reduces reliance on ad hoc judgment.

4.1 Timeliness of Risk Escalation

A risk identified but escalated too late is almost as useless as a risk not identified at all.

Develop learners' ability to assess whether an escalation structure produces governance action within an appropriate, defined timeframe. Timeliness needs a clear standard tied to the risk and context.

Governance Design and Decision Rights

Governance Design and Decision Rights is a 2–4 hour Specialized Credential for professionals who want to develop their ability to design clear, practical governance structures that distribute accountability and enable faster, better decisions. Many organizations operate with governance that evolved informally over time, producing unclear ownership, inconsistent escalation, and decisions made at the wrong level.

1.1 Governance Failure Patterns

Governance fails in predictable patterns. Recognizing these patterns helps distinguish between governance that's serving its purpose and governance that's just creating bureaucracy around yesterday's problems.

Build learners' ability to recognize governance failure patterns by understanding their symptoms and what structurally caused them. Cover governance failure patterns such as when it is too loose, too rigid, or outdated. Introduce symptoms of governance failure such as decision latency, handoffs, approval gates, bypassing governance, and compliance activities.

2.1 Decision Authority

There is no universally correct level for decision authority. The best fit depends on information, reversibility, coordination needs, speed, and organizational context.

Develop learners' ability to reason through trade-offs in where decision authority should sit. Cover the difference between reversible and irreversible decisions and how they should be treated differently.

3.1 Building the Governance Framework

A useful governance framework makes decision authority, accountability, input requirements, and escalation conditions explicit enough for teams to use in real situations, while being flexible enough to utilize the lightest control reasonable for the risk associated with each use.

Develop learners' ability to translate governance principles into a practical and flexible framework that can be tested in use. Cover the need for different types of controls (such as guidelines, guardrails, safeguards, and approval gates) within the framework to manage different levels of risk.

4.1 Governance Suitability and Context Fit

Governance frameworks need to be suitable to the risk they control against. A five-hundred-dollar purchase and a five-million-dollar purchase travelling the same path is not consistent, it is a lazy design that breaks the organization.

Develop learners' ability to judge whether a governance design is appropriate to the decisions it governs and flexible enough to handle the cases it did not anticipate. High-risk, irreversible decisions need more process and authority while low-risk, reversible decisions should move quickly with minimal oversight.

Governance for Agile Delivery

Governance for Agile Delivery is a 2-4 hour Specialized Credential for professionals who want to develop their ability to design and sustain governance that works alongside agile, iterative, and continuously evolving ways of working. Traditional governance structures built on annual cycles, fixed approval gates, and hierarchical sign-offs conflict with the pace and rhythm of adaptive work, creating friction that slows delivery and undermines team ownership.

1.1 Governance Friction in Agile Ways of Working

Governance and agile ways of working can collide through approval delays, unclear ownership, or accountability structures that do not match iterative delivery. Precise diagnosis is needed before redesign.

Build learners' ability to identify specific governance practices that create friction with adaptive work. Highlight that governance friction has real consequences for how fast the organization can move, who makes decisions, and whether people are held accountable.

Understanding the specific governance practice and its impact is the first step to making change.

2.1 Governance Trade-offs

Governance does not need to be slow to be rigorous. Continuous, lightweight mechanisms can maintain oversight while operating at the pace of agile delivery.

Develop learners' ability to adapt governance structures for agile delivery without weakening accountability. Highlight that traditional governance models and agile delivery have fundamentally different needs and the trade-offs needed to adapt governance for agile delivery.

3.1 Adaptive Governance Approach

Governance needs to fit the context, not the other way around. Designing adaptive governance means knowing when to lighten process for speed and what safeguards you absolutely cannot compromise on.

Develop learners' ability to create an adaptive governance approach that preserves accountability and alignment without excessive bureaucracy, such as by replacing an approval gate with a decision made at the work edge and subsequently validated. Cover the primary factors that create excessive bureaucracy such as decision latency, handoffs, approval gates, and compliance activities.

4.1 Sustaining Governance as Organizations Evolve

Governance that fits an early-stage team may become restrictive as maturity and trust increase. More mature organizations need governance that evolves with capability rather than remaining fixed.

Develop learners' ability to assess governance fit as organizational maturity and ways of working evolve.

Portfolio and Investment Governance

Portfolio and Investment Governance is a 2–4 hour Specialized Credential for professionals who want to develop their ability to govern how organizations make, review, and adjust decisions about where to invest time, money, and capability. At the portfolio level, governance determines which work gets started, how resources are allocated across competing priorities, and when to persevere, pivot, or stop. Without deliberate portfolio governance, organizations default to whoever advocates loudest, perpetuating work that no longer serves strategy and leaving high-value opportunities unfunded.

1.1 Portfolio Governance and Strategic Value

Portfolio governance is more than project approval or budget control. It allocates finite organizational capacity toward work expected to create strategic value.

Build learners' understanding of portfolio governance as a strategic allocation mechanism rather than a gatekeeping process.

2.1 Portfolio Investment Decisions

Portfolio decisions involve competing priorities, limited capacity, incomplete information, political pressure, and time sensitivity. Without a structured approach, influence can outweigh strategic value.

Build learners' ability to approach portfolio investment decisions as a structured, evidence-based activity that accounts for strategic alignment, feasibility, capacity, and the cost of delay. Cover the risks of not having a structured approach to portfolio investment decisions.

3.1 Adaptive Portfolio Review

Annual portfolio reviews can be too slow for fast-changing environments. More frequent review allows organizations to continue, adjust, or stop work as strategic conditions change.

Develop learners' ability to create a portfolio review process that supports ongoing adjustment rather than periodic re-approval. Introduce the components of portfolio review processes such as cadence, criteria, and escalation paths.

4.1 Portfolio Governance Effectiveness

Organizations often measure project delivery without assessing whether portfolio governance allocated resources to the highest-value work. This allows weak prioritization systems to persist.

Develop learners' ability to assess whether portfolio governance connects investment decisions with strategic value. Introduce assessment criteria such as strategic alignment, prioritization bias, and resource allocation effectiveness. Discuss the discipline needed to stop funding portfolios that are no longer the highest priority.

Data, AI, and Decision Accountability

Data, AI, and Decision Accountability is a 2–4 hour Specialized Credential for professionals who want to develop their ability to use data and AI-enabled recommendations responsibly in organizational decisions.

1.1 Role and Limits of Data and AI

Data and AI can improve speed, pattern recognition, consistency, and scale, but they do not replace human judgment, context, values, or accountability.

Build learners' understanding of how data and AI can support decisions while leaving responsibility with human decision-makers.

2.1 Evidence Quality, Bias and Accountability

Data- or AI-supported decisions can be weakened by incomplete data, historical bias, model limitations, proxy variables, automation bias, unclear ownership, or poor transparency.

Develop learners' ability to identify where decision inputs need additional scrutiny and where accountability risks remain.

3.1 Traceable Decision Rationale

When data or AI informs a decision, people need to know what evidence was used, what limitations were considered, who decided, and why the action was chosen.

Develop learners' ability to document decision rationale in a way that supports trust, auditability, learning, and responsible action.

4.1 Human Oversight in Practice

Human oversight is easy to establish but hard to keep effective. A reviewer handling two hundred recommendations a day is not exercising judgment on any of them; a reviewer shown the recommendation before forming their own view is anchored to it; a reviewer measured on throughput will approve. These are the consequences of how the loop was built.

Develop learners' ability to judge whether human judgement in an AI-augmented decision process is real, and to identify what would restore it. Cover the observable signals of a degraded loop and the levers that restore it.

SPECIAL THANKS

ICA would like to give special thanks to the contributors:

Kerri Sutey · Paulo Dias · Christina Hartikainen · Tricia
Broderick · Samantha Davis · Evan Leybourn