

THE PRINCIPALS-ABSENT PERIOD

Three confirmations every board should complete *before it rises for summer.*

Corporate governance was built for a world where the principals are reachable. AI systems do not pause for the summer recess.

THE WINDOW

The May 2026 Omnibus moved the EU AI Act Annex III deadline to 2 December 2027. It did not move the forensic standard. The temptation is to treat the summer of 2026 as a pause. It is a window. The boards that close the gap now are establishing what they could defend if an Article 65 investigation arrived on 1 August, while half the named principals are out of the country. The next four weeks decide what enters the record for that period.

T01

NAMED
ACCOUNTABILITY

A committee cannot be subject to a section 174 enquiry. A named director can.

Most frameworks distribute accountability across committees, working groups, and risk forums. That distribution produces good governance hygiene. It does not produce a single named individual a regulator can examine. During recess, the gap is no longer seasonal. It is structural and visible in the record.

CONFIRM BEFORE RECESS

For each high-risk AI system currently deployed, the name of the individual who holds dated accountability for it through the recess period. If the answer is a committee, it is not an answer.

T02

CONTINUOUS
RECORD

A decision log that exists, *not a policy that describes one.*

Article 12 requires logs sufficient to reconstruct decisions after the fact. Three failure modes recur: the log is sampled rather than continuous; it captures output but not full input context; or it is held by the vendor rather than the deploying organisation. A board that has approved the framework but not examined the log against these has approved a control it has not verified.

CONFIRM BEFORE RECESS

For one randomly selected decision from the past thirty days, the complete reconstruction record produced on the day of request. Not a summary. The actual record.

T03

DIRECT
BOARD SIGHT

The board has seen the live output, *not the governance summary.*

Summaries tell the board what the governance team has concluded. They do not tell the board what the decision record actually contains. Director liability under section 174 is assessed against what a reasonable director should have known. A director who has read the summary knows what the team concluded. A director who has read the record knows what the system did.

CONFIRM BEFORE RECESS

For at least one deployed system, the unmediated decision record reviewed directly by named directors, with the review noted in the board minute before the principals-absent period begins.

*The boards that close the gap now are not preparing for an audit.
They are establishing what they could defend if the investigation
arrived without warning.*

45-MINUTE CONFIDENTIAL BRIEFING

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