

TOPIC OF
THE WEEK

01

Accountability in GRC:

Getting the Basics Right

A practical primer on roles, authority, decision rights, and answerability.

Accountability sounds intimidating when you ask a group of people: **“Who is accountable for this?”**

You may get several names, you may hear who performs the work, or everyone may point to someone else. That is unless you hear crickets!

That is exactly why accountability deserves attention in GRC.

Accountability vs. Responsibility

Let’s start with the basic distinction:

- **Responsibility** is about the work you are expected to perform.
- **Accountability** is about being answerable for the outcome.

Several people may have responsibilities related to the same activity. Accountability identifies who ultimately owns the result and has the appropriate authority to ensure it happens.

RESPONSIBILITY	ACCOUNTABILITY
What am I expected to do?	What am I answerable for?

What Does This Mean in GRC?

In GRC, organizations depend on many interconnected activities: decisions must be made, risks managed, controls operated, obligations addressed, issues escalated, and performance monitored.

Assigning these activities is not enough. Effective GRC requires clarity about **roles, authorities, and decision rights**.

Someone may be responsible for performing a control, for example, while another person is accountable for ensuring that the control achieves its intended outcome.

The distinction becomes important when something does not happen as expected. If everyone participated but nobody ultimately owned the outcome, there was activity, but weak to no accountability.

What Is the Link Between Accountability and GRC?

GRC requires coordinated action across different roles and functions.

Without clear accountability, organizations can experience gaps and overlaps: decisions wait, activities are duplicated, issues are passed between functions, and people assume someone else owns the outcome. Clear accountability connects **authority, action, and answerability**.

It helps answer practical questions such as:

- Who makes the decision?
- Who performs the work?
- Who needs to provide input?
- Who needs to know?
- Who ultimately answers for the result?

This is where the RACI Matrix comes into play. But its existence alone is not enough, especially if it becomes a static document. So what does all this mean?

RACI: A Simple Tool for Clarifying Roles

A RACI Matrix maps activities or decisions to four types of involvement:

- **R - Responsible:** Who performs the work?
- **A - Accountable:** Who ultimately owns the outcome?
- **C - Consulted:** Who provides input before action or a decision?
- **I - Informed:** Who needs to be kept aware?

A traditional RACI Matrix looks like this:

Activity / Decision	Executive Sponsor	GRC Lead	Process Owner	Control Owner
Set risk boundaries	A	R	C	I
Design or update a key control	I	C	A	R
Operate a key control	I	C	A	R
Escalate a material control failure	A	R	C	I

Illustrative example only. Actual accountability should reflect the organization's mandates, delegated authorities, and governance structure.

The value of RACI is not the matrix itself. The value comes from the conversations required to complete it.

If several people believe they are accountable, authority may be unclear. If nobody is accountable, there is a gap. If almost everyone is consulted, decision-making may become unnecessarily complicated.

As a general rule, aim for one clearly accountable role for each activity or decision. RACI makes those problems or gaps visible.

Five Actions to Take This Week

1

Choose one important GRC activity or decision. Start small rather than trying to map the entire organization.

2

Ask who is responsible and who is accountable separately. Do not treat the terms as interchangeable.

3

Check authority as well as ownership. If someone is accountable, ask whether they have the authority needed to deliver the expected outcome.

4

Create a simple RACI. Map who is Responsible, Accountable, Consulted, and Informed.

5

Test it with one question: If this goes wrong, is it immediately clear who must act and who ultimately answers for the result?

Accountability in GRC is not about finding someone to blame. It is about creating enough clarity that people know what they own, what authority they have, what they must do, and what outcomes they are expected to deliver.

And that clarity is where effective accountability in GRC starts.

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