

GOVERNANCE DOCS

ISO/IEC 42001:2023

Gap Assessment Report

ISO/IEC 42001:2023 Artificial Intelligence Management System

Lumen Insights AI (sample)

The AI management system for the customer-insight models the company develops and sells.

ASSESSED	25 September 2026
EDITION	2023 (first edition)
IN SCOPE	67 requirements, 66 applicable
PROFILE	Technology, software and SaaS · 10 to 49 people
PREPARED BY	Governance Docs

CONTENTS

- 1 Executive summary
- 2 Readiness by area and where the next points come from
- 3 Remediation plan
- A About this report

Confidential. Prepared for Lumen Insights AI (sample) from its own self-assessment; not independently verified by Governance Docs (see section A). Share on a need-to-know basis.

Where Lumen Insights AI (sample) stands against ISO 42001



APPLICABLE	EVIDENCED	OPEN GAPS	HIGH PRIORITY
66	19	47	26

STATUS OF EVERY REQUIREMENT



■ Not started
■ Planned
■ Partially implemented
■ Implemented, not evidenced
■ Implemented and evidenced
■ Not applicable

GAPS WITH AN OWNER	WITH A TARGET DATE	NOT ANSWERED
24 of 47	11 of 47	0

WHAT THIS ASSESSMENT TELLS YOU

- Overall readiness is 53.0% against ISO 42001 across 66 applicable controls. 19 of them are implemented and evidenced.
- Most open gaps: Clause 6 - Planning, with 6 at 13%. Strongest area: A.6 - AI system life cycle at 94%.
- 4 management-system clauses score under half: Clause 4 - Context (13%); Clause 5 - Leadership (8%); Clause 6 - Planning (13%); Clause 10 - Improvement (13%). Clauses cannot be excluded, and each is a likely major nonconformity at a certification audit.
- 11 controls are operating but not evidenced. Collecting their records alone lifts the score to 57.2% (+4.2 points), the cheapest gain available.
- 26 gaps are high priority (not started or only planned); 5 of them are in Clause 6 - Planning.

DO THESE FIRST

	PRIORITY	ACTION	OWNER	START FROM
1	HIGH	Bring every management-system clause above 50%, starting with 4.1 Understanding the organization and its context; 5.2 AI policy; 6.1.2 AI risk assessment and 1 more	Compliance Lead	Procedure for Understanding the Organization and Its Context
2	HIGH	Put an owner and date against the 5 high-priority gaps in Clause 6 - Planning	Compliance Lead	Procedure for AI Risk and Impact Assessments
3	MEDIUM	Adopt and tailor the AI Training Data Registry, which closes 6 open gaps	To assign	AI Training Data Registry

Analysis and priorities

IN ONE SENTENCE

At 53% readiness, you must establish core leadership policies and formalize risk management to address 47 open gaps.

AI-assisted analysis, generated from the information the organization provided and checked automatically against the scores and findings in this report. It supports planning and is not an audit opinion; see "Basis of this report and limitation of liability".

FOR SENIOR MANAGEMENT AND THE BOARD

Our self-assessment stands at 53%, placing our program at the Developing level with 47 open gaps. Our main exposure lies in missing leadership governance, undocumented policies, and formal risk assessment processes. Operating without approved management system structures exposes us to operational oversights and external scrutiny. Management requests executive approval for the core AI policy and resource allocation to assign target dates to all remaining high priority gaps over the next 90 days.

WHERE YOU STAND

Your self-assessment shows an overall score of 53%, placing you at readiness level 2 of 4, named Developing. Out of 66 applicable requirements, you face 47 open gaps, including 26 high priority gaps. While 19 requirements are implemented and evidenced, 15 are not started and 11 remain planned. In addition, 11 requirements are implemented but lack evidence. You have assigned owners to 24 gaps, but only 11 gaps currently have target completion dates.

WHAT IT MEANS FOR THE ORGANIZATION

Your operational controls show solid progress, but core governance clauses lag significantly behind. Foundational areas like Clause 5 - Leadership scored 8.3%, while Clause 4 - Context and Clause 6 - Planning scored 12.5%. This imbalance means practical work occurs without formal policies, approved scope, or defined governance structures. An external reviewer would identify material gaps across basic management system expectations. Furthermore, unevidenced work cannot demonstrate control when challenged by stakeholders or partners.

WHERE TO FOCUS FIRST

Your immediate focus must center on foundational governance and risk management frameworks. Publishing your AI policy and establishing clear roles directly closes critical leadership gaps. In parallel, you should establish formal AI risk and impact assessment procedures to govern your systems. Documenting what already runs immediately lifts your score from 53% to 57.2%. Utilizing standard policies and registries will systematically eliminate the 26 high priority gaps across your operational workflows.

1 · EXECUTIVE SUMMARY

PRIORITIES

PRIORITY	WHY IT MATTERS	FIRST STEP	START FROM	WITHIN
1 Establish AI Policy and Define Governance Roles 5.2 AI policy · 5.3 Roles, responsibilities and authorities	Operating without an approved AI policy and assigned authorities leaves staff without clear direction and creates governance nonconformities. Establishing these leadership baselines provides the authority needed to enforce system controls.	Draft the Artificial Intelligence Management System (AIMS) Policy and assign responsible roles.	Artificial Intelligence Management System (AIMS) Policy ISO 42001 Toolkit - Comprehensive AI Governance Templates	30 DAYS
2 Implement AI Risk and Impact Assessment Procedures 6.1.2 AI risk assessment · 6.1.4 AI system impact assessment	Without defined risk and impact assessments, you cannot reliably evaluate AI hazards or individual harms. This absence undermines planning and leaves potential system liabilities unmanaged.	Adopt the Procedure for AI Risk and Impact Assessments across technical teams.	Procedure for AI Risk and Impact Assessments ISO 42001 Toolkit - Comprehensive AI Governance Templates	30 DAYS
3 Standardize AI Data Acquisition and Provenance Tracking A.7.3 Acquisition of data · A.7.5 Data provenance	Gaps in data governance can compromise system integrity and legal accountability across the development life cycle. Documenting sources ensures your AI training datasets remain reliable and traceable.	Populate the AI Training Data Registry for all current training datasets.	AI Training Data Registry ISO 42001 Toolkit - Comprehensive AI Governance Templates	60 DAYS
4 Define AIMS Scope and Management System Structure 4.3 Determining the scope of the AIMS · 4.4 AI management system	Failing to define boundaries prevents consistent application of management system requirements. A documented scope clarifies exactly which AI systems must adhere to your controls.	Compile the AI System Inventory to confirm all in-scope applications.	Procedure for Determining the Scope of the AIMS ISO 42001 Toolkit - Comprehensive AI Governance Templates	90 DAYS

30 / 60 / 90-DAY ROADMAP

FIRST 30 DAYS

- Approve and publish the Artificial Intelligence Management System (AIMS) Policy.
- Formalize job descriptions and assignment of roles, responsibilities, and authorities across teams.
- Deploy the procedure for AI risk and impact assessments to active projects.

DAYS 31 TO 60

- Populate the AI Training Data Registry to trace data acquisition and provenance.
- Gather and catalog evidence for the 11 implemented but unevidenced requirements.
- Establish the procedure for nonconformity and corrective action to address findings.

DAYS 61 TO 90

- Complete the AI System Inventory and finalize the scope of the AIMS.
- Assign accountable owners and firm target dates to all remaining open gaps.
- Conduct a formal management review to evaluate management system performance.

Maturity across the standard

Each bar shows how the requirements in one area break down by status, weakest on the left. The score is the average across applicable requirements; the chips count open gaps by priority.

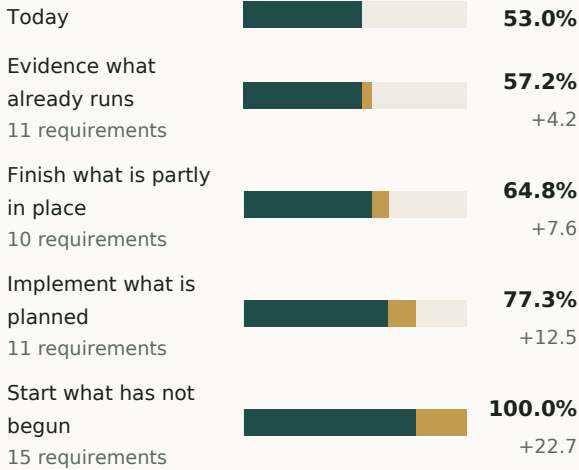
MANAGEMENT SYSTEM CLAUSES	STATUS MIX	SCORE	GAPS H · M · L
Clause 4 - Context	3 1	13%	3 1 0
Clause 5 - Leadership	2 1	8%	3 0 0
Clause 6 - Planning	4 1 1	13%	5 1 0
Clause 7 - Support	1 2 1 3	71%	1 2 1
Clause 8 - Operation	2 2	63%	2 0 0
Clause 9 - Performance evaluation	1 2	83%	0 1 0
Clause 10 - Improvement	1 1	13%	2 0 0
ANNEX A CONTROLS	STATUS MIX	SCORE	GAPS H · M · L
A.2 - Policies related to AI	2 1	25%	2 0 1
A.3 - Internal organization	1 1	75%	0 0 1
A.4 - Resources for AI systems	2 2 1	70%	0 2 2
A.5 - Assessing impacts of AI systems	1 1 2	44%	2 0 2
A.6 - AI system life cycle	2 7	94%	0 0 2
A.7 - Data for AI systems	3 2	35%	3 2 0
A.8 - Information for interested parties	2 1 1	44%	2 0 1
A.9 - Use of AI systems	1 1 1	67%	1 0 1
A.10 - Third-party and customer relationships	1 2	83%	0 1 0

Not started
Planned
Partially implemented
Implemented, not evidenced
Implemented and evidenced
Not applicable

Where the next points come from

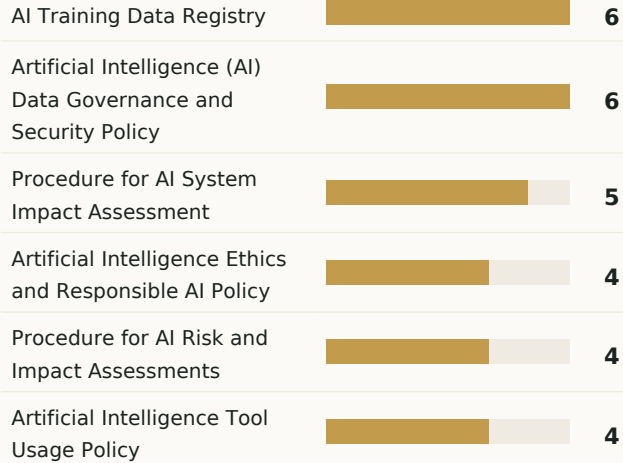
WHERE THE NEXT POINTS COME FROM

The score after each kind of work, cheapest first. Gold is what that step adds.



DOCUMENTS THAT CLOSE THE MOST GAPS

Each bar counts the open gaps that name the document as the way to close them.



All of these are in the ISO 42001 Toolkit (63 documents).

Every open gap, grouped by what has to happen next

Work from the top. Requirements not yet started or only planned are the ones a certification auditor reaches first; the last group already operates and needs only its records.

HIGH Not started · 15

Start from a documented baseline: adopt and tailor the document named below, then put it into operation.

Ref	Requirement	Area	Owner · target	Closes it
4.1	Understanding the organization and its context	Clause 4	Risk Manager	Procedure for Understanding the Organization and Its Context · Organizational Context Analysis
4.3	Determining the scope of the AIMS	Clause 4	Compliance Lead 4 Feb 2027	Procedure for Determining the Scope of the AIMS · AI System Inventory
4.4	AI management system	Clause 4	To assign	Artificial Intelligence Management System Manual · Procedure for AI System Structure
5.2	AI policy	Clause 5	HR Manager 29 Oct 2026	Artificial Intelligence Management System (AIMS) Policy · Artificial Intelligence Ethics and Responsible AI Policy
5.3	Roles, responsibilities and authorities	Clause 5	Operations Manager	Procedure for Assignment of Roles, Responsibilities, and Authorities · Job Description +1 more
6.1.2	AI risk assessment	Clause 6	To assign	Procedure for AI Risk and Impact Assessments · Risk Assessments Analysis +1 more
6.1.3	AI risk treatment	Clause 6	Compliance Lead 21 Jan 2027	ISO 42001-Statement of Applicability v2.0 · Procedure for AI Risk Treatment
6.1.4	AI system impact assessment	Clause 6	IT Manager 29 Oct 2026	Procedure for AI System Impact Assessment · Procedure for AI Risk and Impact Assessments
6.3	Planning of changes	Clause 6	Risk Manager	Artificial Intelligence (AI) Change Control Policy · Document Change Request
10.1	Continual improvement	Clause 10	To assign	Procedure for Continual Improvement · Objectives/Action Plan
A.2.2	AI policy	A.2	HR Manager	Artificial Intelligence Management System (AIMS) Policy · Procedure for Leadership Commitment and AI Policy Development

A.2.4	Review of the AI policy	A.2	Operations Manager 21 Jan 2027	Procedure for Leadership Commitment and AI Policy Development · Procedure for Control of Documents
A.5.4	Assessing AI system impact on individuals or groups	A.5	Risk Manager	Procedure for AI System Impact Assessment · Artificial Intelligence Ethics and Responsible AI Policy
A.8.3	External reporting	A.8	Operations Manager 24 Dec 2026	Artificial Intelligence Incident Recording and Reporting Policy · Procedure for Communication
A.8.5	Information for interested parties	A.8	Risk Manager	AI Automated Decision Making Register · Artificial Intelligence Ethics and Responsible AI Policy

HIGH Planned · 11

Move from plan to implementation. Assign an owner and a date, then put the control into operation.

Ref	Requirement	Area	Owner · target	Closes it
5.1	Leadership and commitment	Clause 5	IT Manager	Procedure for Leadership Commitment and AI Policy Development · Meeting Minutes of MRM
6.2	AI objectives and planning to achieve them	Clause 6	HR Manager 7 Jan 2027	Objectives/Action Plan · Procedure for Monitoring, Measurement, Analysis, and Evaluation
7.5.2	Creating and updating documented information	Clause 7	To assign	Procedure for Control of Documents · Document Change Request
8.2	AI risk assessment (operational)	Clause 8	Operations Manager	Procedure for AI Risk and Impact Assessments · Risk Assessments Analysis
8.3	AI risk treatment (operational)	Clause 8	IT Manager	Procedure for AI Risk Treatment · Objectives/Action Plan
10.2	Nonconformity and corrective action	Clause 10	HR Manager	Procedure for Nonconformity and Corrective Action · Audit NC Report +1 more
A.5.2	AI system impact assessment process	A.5	IT Manager 29 Oct 2026	Procedure for AI System Impact Assessment
A.7.3	Acquisition of data	A.7	HR Manager 21 Jan 2027	AI Training Data Registry · Artificial Intelligence (AI) Data Protection Policy +1 more
A.7.5	Data provenance	A.7	To assign	AI Training Data Registry · Artificial Intelligence (AI) Data Governance and Security Policy
A.7.6	Data preparation	A.7	IT Manager	Artificial Intelligence (AI) Data Governance and Security Policy · AI Training Data Registry

A.9.2	Processes for responsible use of AI systems	A.9	To assign	Acceptable Use of Generative AI Tools Policy · Artificial Intelligence Tool Usage Policy
--------------	---	-----	-----------	--

MEDIUM Partially implemented · 10

Extend the existing approach to the whole scope and apply it consistently, then evidence it.

Ref	Requirement	Area	Owner · target	Closes it
4.2	Needs and expectations of interested parties	Clause 4	Compliance Lead 7 Jan 2027	Procedure for Understanding the Needs and Expectations of Interested Parties · AI Legal Requirements Register
6.1.1	Actions to address risks and opportunities	Clause 6	To assign	Artificial Intelligence (AI) Risk Management Policy · Procedure for AI Risk and Impact Assessments
7.1	Resources	Clause 7	Compliance Lead 4 Feb 2027	Procedure for Resource Management · Artificial Intelligence Management System Manual
7.4	Communication	Clause 7	To assign	Procedure for Communication
9.3	Management review	Clause 9	To assign	Procedure for Management Review · Notification of MRM +1 more
A.4.2	Resource documentation	A.4	Risk Manager	Procedure for Resource Management · AI Infrastructure Assets +1 more
A.4.3	Data resources	A.4	To assign	AI Training Data Registry · Artificial Intelligence (AI) Data Governance and Security Policy
A.7.2	Data for development and enhancement of AI systems	A.7	To assign	Artificial Intelligence (AI) Data Governance and Security Policy · AI Training Data Registry
A.7.4	Quality of data for AI systems	A.7	To assign	Artificial Intelligence (AI) Data Governance and Security Policy · AI Training Data Registry
A.10.3	Suppliers	A.10	Risk Manager	AI Legal Requirements Register · Artificial Intelligence System Development and Deployment Policy

LOW Implemented, not evidenced · 11

Collect and file evidence an auditor can sample. The control is operating; what is missing is the record of it.

Ref	Requirement	Area	Owner · target	Closes it
7.5.3	Control of documented information	Clause 7	To assign	Procedure for Control of Records · Document Circular List +1 more

A.2.3	Alignment with other organizational policies	A.2	To assign	Artificial Intelligence (AI) Data Protection Policy · Artificial Intelligence Tool Usage Policy +1 more
A.3.2	AI roles and responsibilities	A.3	To assign	Procedure for Assignment of Roles, Responsibilities, and Authorities · Job Description
A.4.4	Tooling resources	A.4	To assign	AI Infrastructure Assets · Artificial Intelligence Tool Usage Policy
A.4.5	System and computing resources	A.4	To assign	AI Infrastructure Assets · Artificial Intelligence (AI) Data Governance and Security Policy
A.5.3	Documentation of AI system impact assessments	A.5	To assign	Procedure for AI System Impact Assessment · Procedure for Control of Records
A.5.5	Assessing societal impacts of AI systems	A.5	To assign	Procedure for AI System Impact Assessment · Artificial Intelligence Ethics and Responsible AI Policy
A.6.2.3	Documentation of AI system design and development	A.6	To assign	Artificial Intelligence System Development and Deployment Policy · Procedure for AI System Structure
A.6.2.5	AI system deployment	A.6	To assign	Artificial Intelligence System Development and Deployment Policy · Artificial Intelligence (AI) Change Control Policy
A.8.4	Communication of incidents	A.8	To assign	Artificial Intelligence Incident Recording and Reporting Policy · Procedure for Communication
A.9.4	Intended use of the AI system	A.9	To assign	Artificial Intelligence Tool Usage Policy · AI Automated Decision Making Register

How it was scored

STATUS WEIGHTS

Status	Weight	Meaning
■ Not started	0.00	No policy, process or activity exists for this requirement.
■ Planned	0.25	Approach agreed and scheduled, but nothing is in place yet.
■ Partially implemented	0.50	In place for part of the scope, or inconsistently applied.
■ Implemented, not evidenced	0.75	Operating as intended, but you could not prove it to an auditor today.
■ Implemented and evidenced	1.00	Operating as intended, with records an auditor can sample.
■ Not applicable	—	A justified exclusion. Removed from the score - record why in your notes.

READINESS LEVELS

1 • Initial (0%+)

Most requirements are not yet in place. Build the foundations before thinking about an audit.

2 • Developing (40%+)

The programme is under way, with material gaps an auditor would find.

3 • Established (65%+)

Most controls operate. Remaining work is closing specific gaps and evidencing what runs.

4 • Audit-ready (85%+)

Controls operate and are evidenced. Ready for an internal audit and a certification body.

A management-system clause scoring under 50% holds the level at Developing, because clauses cannot be excluded from certification scope.

WHAT THIS REPORT IS

BASIS OF THIS REPORT AND LIMITATION OF LIABILITY

This report is the output of a self-assessment. The scores, readiness levels, gaps, analysis and recommendations in this report are derived solely from the information entered by the organization, and have not been independently reviewed, verified, tested or audited by Governance Docs. Governance Docs did not conduct an independent assessment of the organization, its controls or its operations.

The accuracy and completeness of the results depend entirely on the accuracy and completeness of the information provided. Governance Docs gives no assurance, certification or audit opinion, and accepts no liability for any inaccuracy, omission or deviation arising from that information, or for any decision taken, or not taken, in reliance on this report.

The report, including any AI-assisted analysis, is provided for guidance and planning only. It does not constitute legal, regulatory or other professional advice, and it does not replace an independent assessment or a certification audit.

A control that is running but cannot be evidenced scores 0.75, not 1.00. Auditors sample records, not intentions. Closing that distance is usually the fastest route to a higher score.

All assessment questions and guidance are original wording by Governance Docs. Clause and control references are used as identifiers; no text from the standard is reproduced. You need your own licensed copy of the standard to implement it.

YOUR WORKBOOK

The Excel workbook that comes with this report follows the same sections and colours. Dashboard: sections 1 and 2, recalculated live. Assessment: every requirement; change a status and every score, chart and level updates. Remediation Plan: section 3, with owners, dates and progress since this report. How it was scored: this page.

Governance Docs · governancedocs.com