The tool

Fit and Match – How to challenge management

Use this tool to generate a sequence of questions to challenge a claim that matters to a decision or discussion. It is based on the interplay of two dimensions: information (what we are talking about and what we are saying about it) and evaluation (what we are evaluating and what serves as the standard for the evaluation).

Information (Fit). Start with a situation and look for a description, or start with a description and look for a situation.

Evaluation (Match). What is the standard for the evaluation: the situation or the description? Does the situation match the description or does the description match the situation?

These two relations create a matrix with four possibilities, each looking at the situation with a different purpose. These are four ways to question a claim from management.

Information (Fit) Start with	Evaluation (Match)	
	The description sets the standard	The situation sets the standard
The situation	Assess against criteria Which description applies to this situation?	Describe the situation What wording captures what matters about it?
The description	Identify qualifying cases Which cases meet the description?	Select a reference case Which case would you use to test or clarify what the description says?

Example

Non-financial risk report

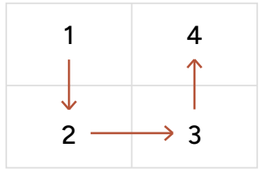
In this simple example, a report on non-financial risk to the Board states: “Gender-based violence incidents: 0.”

The Board decides to take a tour through the matrix as follows:

Assess against criteria → Identify qualifying cases → Select a reference case → Describe the situation

Information (Fit) Start with	Evaluation (Match)	
	The description sets the standard	The situation sets the standard
The situation	1. Do disclosures that do not become formal complaints count? No, the business rule for this report is to count formal complaints only.	4. Management reported no formal complaints and confirmed one disclosure of possible gender-based violence. The statement that there was no incident does not mean that no concerns were raised.
The description	2. Which cases satisfied the business rule this quarter and should be included in the report? Management confirms there were no formal complaints.	3. Take the disclosure that did not become a complaint. Does the statement that there were no incidents this quarter adequately describe the situation? No.

Combine these four ways and you have a method for challenging management. Take a tour of the four cells. Start in the cell that matches your question. Answer it, then change row (Fit), change column (Match), and change row again (Fit).



Management can use the same sequence before submitting a paper to check that claims are sound and to anticipate Board challenge.

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