WESTBRIDGE HOUSE

Standard

Independent Second Opinions on Consequential Decisions Before Commitment

VERSION 0.1 · PUBLIC DEVELOPMENT RELEASE

Authoritative English development text
16 August 2026

Published and maintained by Westbridge House Netherlands B.V.

Status of this release

This is a voluntary public development release for examination, use and consultation. It defines minimum conditions for an engagement-level claim of conformity. It does not establish certification, accreditation, licensing, training or an approved-provider scheme.

The Standard defines the category. Westbridge House is one implementation of it. Applicable law, regulation and stricter professional standards prevail.

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1. Purpose and scope

1.1 Purpose

This Standard defines the minimum professional conditions for a defensible independent second opinion on the basis for a consequential decision before a material or difficult-to-reverse commitment.

It defines an engagement category. It does not require an organisation to commission an engagement, certify a practitioner or organisation, prescribe a decision method, or guarantee a decision or outcome.

1.2 Category definition

An **independent second opinion on a consequential decision** is a bounded professional engagement in which a competent and independent practitioner critically assesses the decision basis for an identified consequential decision, before the relevant material commitment, and communicates an evidence-relative conclusion with its material assumptions, uncertainties, limitations and dissent, solely to inform the responsible decision authority.

The engagement does not make, approve or guarantee the decision.

1.3 Application boundary

This Standard applies when:

- an identifiable consequential decision and relevant material commitment point exist;
- the decision authority retains meaningful ability to alter, condition, stage, defer or reject that commitment;
- an independent, bounded and professionally authorised conclusion is intended.

The engagement begins on formal acceptance after qualification and ends when the authorised second-opinion report is released, the output is withheld, or the practitioner withdraws. Work performed after the relevant commitment is outside this category unless it precedes a new material commitment stage.

1.4 Adjacent engagements

This Standard is not a general standard for board decision-making, corporate governance, risk management, audit, assurance, due diligence, legal or other regulated advice, management consultancy, implementation, or AI governance.

An engagement that is in substance an audit or assurance engagement shall be accepted and performed under the applicable audit or assurance framework. Conformity with this Standard does not substitute for that framework. The same applies to legal and other reserved professional work.

Applicable law, regulation and stricter professional standards prevail. Where an engagement cannot meet both an applicable obligation and this Standard, it shall not claim conformity with this Standard.

1.5 Intellectual and implementation neutrality

The Standard defines the category. Westbridge House is one implementation of it. Conformity does not depend on a Westbridge House term, template, report name, staffing model, technology, agent architecture or workflow.

2. Normative language and status

In this Standard:

- **shall** expresses a requirement;
- **shall not** expresses a prohibition;
- **should** expresses a recommendation;
- **may** expresses permission;
- **can** expresses possibility or capability.

Clauses labelled **Requirement** are conditions for an engagement-level claim of conformity. Clauses labelled **Principle** guide interpretation but are not standalone conformity tests. **Recommendations** are preferred but not required. **Guidance**, **notes** and **examples** are non-normative.

3. Terms and definitions

3.1 adequate basis for the conclusion

Relevant and reliable support, of sufficient extent for the material aspects of the decision question and for the stated strength and boundaries of the conclusion.

An adequate basis under this Standard is not, by that fact, sufficient appropriate evidence for an audit or assurance engagement.

3.2 conclusion boundaries

The scope, point in time, material assumptions, uncertainty, third-party reliance, limitations and conditions within which the conclusion is intended to be understood.

3.3 consequential decision

An identified decision whose reasonably foreseeable effects or commitment significance make an independent second opinion proportionate, considering matters such as materiality, difficulty of reversal, duration, path dependence, complexity, novelty, uncertainty, reliance and potential conflict.

3.4 decision authority

The person or body with lawful or organisational authority and responsibility to make or approve the consequential decision.

3.5 decision basis

The material information, assumptions, estimates, analysis, interpretations and reasoning supporting the proposed decision at the time examined.

3.6 decision question

The documented question connecting the consequential decision, relevant commitment point, scope, intended use and permissible conclusion of the engagement.

3.7 engaging party

The person or body that commissions or formally requests the engagement. The engaging party and decision authority can be different.

3.8 independence

Freedom from conditions that compromise, or would reasonably appear to compromise, objective judgment, genuine challenge or freedom to reach and communicate an adverse, conditional or no conclusion.

3.9 intended user

A person or body identified as an authorised user of the second-opinion report.

3.10 material

Capable, individually or in combination, of reasonably affecting the practitioner's conclusion, its boundaries, output authorisation, or the decision authority's understanding or use of the report.

3.11 material dissent

A reasoned, unresolved professional disagreement within the practitioner team or formal review process that could materially affect the conclusion, its boundaries, output authorisation, or an intended user's understanding.

3.12 output authorisation

Documented approval by a competent human who has performed sufficient review to take responsibility for release of the professional output.

3.13 output authoriser

The human who performs output authorisation. The role can be held by the lead practitioner or another competent person; it is distinct from the decision authority.

3.14 practitioner

The individual, team or organisation responsible for performing and authorising the second-opinion engagement.

3.15 second-opinion report

The authorised professional output communicating the conclusion and the context required by this Standard.

4. Principles

PRINCIPLE

P-01 — Ex ante professional defensibility

Principle. Conformity concerns the professional basis, conduct and authorised output of the engagement at the report date. It does not warrant the future outcome, prove that all relevant information existed, or transfer responsibility for the consequential decision.

PRINCIPLE

P-02 — Proportionality with a professional floor

Principle. The nature, timing and extent of work should be proportionate to the reasonably foreseeable significance of the decision, difficulty of reversal, complexity, uncertainty, novelty, material reliance, independence threats, available time and intended use.

Proportionality cannot remove the need for a qualifying and timely decision, adequate competence and conclusion basis, acceptable independence, genuine challenge, truthful conclusion boundaries, meaningful human output authorisation or preservation of client decision authority.

5. Requirements

REQUIREMENT

REQ-01 — Conformity statements

The practitioner shall state that an engagement was performed in conformity with this Standard only after evaluating and documenting that all applicable requirements were satisfied.

Partial conformity shall not be claimed. Where a requirement was not satisfied, the practitioner may identify this Standard as a reference used and shall describe a material departure where relevant, but shall not use wording that reasonably implies conformity.

A conformity statement shall apply only to the identified engagement and report. It shall not be represented as certification, assurance, accreditation, provider approval, legal compliance, or validation of the client decision or outcome.

REQUIREMENT

REQ-02 — Qualification and acceptance

Before accepting the engagement, and again when material conditions change before report release, the practitioner shall determine and document that:

- an identifiable consequential decision and relevant material commitment point exist;
- the report can be delivered while the decision authority retains meaningful ability to act on it;
- a decision question can be bounded;
- the intended use is legitimate and not misleading;
- adequate mandate, access, competence, resources and independence exist or can be obtained.

If these conditions are not met, the practitioner shall decline, reclassify or discontinue the engagement and shall not represent the work as a conforming independent second opinion.

REQUIREMENT

REQ-03 — Decision question and mandate

Before substantive work, the practitioner and engaging party shall document a decision question that identifies:

- the consequential decision and relevant commitment point;
- the decision authority;
- the purpose, intended users and intended use;
- the decision basis, period and material matters within scope;
- known material exclusions and constraints;
- the type and boundaries of conclusion the practitioner may express;
- the required report timing.

The practitioner shall have a mandate adequate, within applicable legal and confidentiality limits, to obtain and assess relevant information, contact relevant sources, challenge the decision basis, determine necessary work and communicate an adverse, conditional or no conclusion without sponsor alteration.

The mandate shall distinguish the engaging party, intended users, information providers, output authoriser and decision authority and shall state that the practitioner does not make or approve the consequential decision.

Material changes shall be documented, reassessed under REQ-02 and reflected in the report. A matter material to the actual decision shall not be removed from the question merely to enable a favourable conclusion.

REQUIREMENT

REQ-04 — Competence and resources

Before and throughout the engagement, the practitioner shall determine and document that the individuals performing and authorising the work collectively possess the subject-matter competence, critical-evaluation capability, experience, time and resources necessary for the decision question.

Where material matters require expertise not held by the practitioner team, competent specialist input shall be obtained or the scope and conclusion shall be limited. The practitioner shall not independently conclude on a reserved or specialist matter beyond its competence or authority.

REQUIREMENT

REQ-05 — Independence and conflicts of interest

Before acceptance and throughout the engagement, the practitioner shall identify, evaluate and document interests, relationships, prior roles, services, remuneration arrangements and influence that create actual, potential or perceived threats to objective judgment, genuine challenge or freedom to reach and communicate an adverse, conditional or no conclusion.

The practitioner shall eliminate the circumstance, apply safeguards that reduce the threat to an acceptable level, or decline or withdraw. Disclosure or client consent alone shall not make an otherwise unacceptable threat acceptable. Substance shall prevail over legal or organisational form.

The practitioner shall not accept remuneration contingent on the content of the conclusion, the decision taken by the client, or the outcome of that decision. The practitioner and output authoriser shall not continue while holding an unmanaged material direct financial interest in the decision outcome.

Stricter applicable independence rules shall prevail.

REQUIREMENT

REQ-06 — Adequate basis and provenance

The practitioner shall plan and perform work sufficient to establish an adequate basis for the conclusion and its boundaries.

For material information, the practitioner shall assess relevance, reliability, provenance, currency and consistency; distinguish source claims, established facts, assumptions, estimates and practitioner inferences; and address significant missing, conflicting or doubtful information.

The extent of work shall respond to the materiality of the matter, quality of available support, uncertainty and strength of the proposed conclusion. The practitioner shall not imply exhaustive verification or assurance that was not performed.

REQUIREMENT

REQ-07 — Material third-party reliance

Where the conclusion materially relies on work, information or judgment produced outside the practitioner team, the practitioner shall evaluate its purpose, scope, date, method, material assumptions and limitations and, to the extent relevant, the provider's competence, capability and objectivity.

The practitioner shall determine whether the work is fit to support the particular use, perform or obtain additional work where necessary, and disclose material reliance and unresolved limitations in the report.

Permission to access or cite work shall not by itself establish its fitness. The practitioner retains responsibility for its own conclusion.

REQUIREMENT

REQ-08 — Assumptions and uncertainty

The practitioner shall identify and assess assumptions, estimates, dependencies, information gaps and uncertainties that could materially affect the decision basis or conclusion.

The practitioner shall test their plausibility and decision effect to the extent necessary and proportionate, distinguish them from established facts, and reflect material sensitivity, unresolved uncertainty and missing information in the conclusion boundaries and report.

Quantification shall be used only where the subject and available information support it.

REQUIREMENT

REQ-09 — Genuine independent challenge

The practitioner shall perform genuine independent challenge of the decision basis. To the extent material to the decision question, the work shall:

- test the framing, objectives, feasible alternatives and material claims;

- question material assumptions and dependencies;
- seek and consider information reasonably capable of disconfirming the working view;
- evaluate plausible competing interpretations;
- resolve or transparently disposition material counterevidence.

The practitioner shall determine and document methods and extent proportionate to the decision and shall not begin with an obligation to confirm the sponsor's preferred conclusion.

REQUIREMENT

REQ-10 — Material dissent

The practitioner shall provide a means for practitioner-team members and formal reviewers to raise reasoned professional disagreement without suppression.

Material dissent shall be identified, documented, evaluated and brought to the output authoriser before release. The practitioner shall record whether and how it was resolved and its effect on the work and conclusion.

Unresolved material dissent that could reasonably affect an intended user's understanding of the conclusion or its boundaries shall be communicated in substance in the report. If lawful and sufficiently clear communication is not possible, the output shall be withheld or the engagement withdrawn. Dissent shall not be omitted solely to present consensus.

REQUIREMENT

REQ-11 — Conclusion boundaries and inability to conclude

The practitioner shall express a conclusion that responds to the decision question and is no more definitive or extensive than its adequate basis permits.

The conclusion and its presentation shall identify, with prominence proportionate to their effect:

- the scope and point in time;
- material assumptions and uncertainty;
- material third-party reliance;
- limitations and conditions;
- matters that could reasonably change the conclusion.

Findings, source positions, practitioner inferences and the conclusion shall not be presented as interchangeable. The report shall not state or imply assurance, calibrated confidence, decision approval or an outcome warranty unless a separate applicable engagement validly provides it.

If a qualification condition, acceptable independence, necessary competence, mandate or access, adequate conclusion basis, truthful communication or meaningful output authorisation is absent or materially impaired, the practitioner shall not issue a more definitive conclusion or conformity claim than the circumstances support. The practitioner shall, as appropriate, obtain remediation, legitimately revise and reaccept the decision question, issue an explicitly limited or conditional conclusion, state an inability to conclude, withhold the professional output, or withdraw.

REQUIREMENT

REQ-12 — Second-opinion report

The practitioner shall issue the authorised professional output in a durable form clearly identified as a second-opinion report. The report shall state:

- the decision question, relevant commitment point, decision authority, intended users and intended use, and report date;
- the scope, material exclusions and principal work performed;
- the conclusion and a concise explanation of its basis;
- material assumptions, uncertainty, third-party reliance, limitations and conditions;
- unresolved material dissent required by REQ-10;
- the identity or accountable role of the output authoriser;
- that the report informs but does not make or approve the consequential decision;
- any engagement-level conformity statement permitted by REQ-01.

The report shall be accurate, balanced, clear and not misleading when read as a whole. Material limitations shall not be obscured by placement, format or a more prominent favourable statement.

REQUIREMENT

REQ-13 — Output authorisation and decision authority

Before release, a competent human output authoriser who meets the applicable independence requirements shall perform and document review sufficient to understand the decision question, material work and judgments, conclusion boundaries, material reliance, delegated contributions and material dissent; require necessary correction or additional work; and take responsibility for authorising or withholding the professional output.

The output authoriser shall control release of the professional output. The report shall identify the output authoriser or accountable role separately from the decision authority.

Output authorisation shall not be represented as making, approving or guaranteeing the consequential decision. The decision remains with the decision authority.

REQUIREMENT

REQ-14 — Material delegated or technology-enabled analysis

Where delegated persons or technology materially contribute to analysis, evidence selection, judgment or drafting of the conclusion, the practitioner shall:

- understand and document their role, material inputs, source provenance, assumptions and known limitations;
- evaluate and, where necessary, corroborate material outputs;
- retain the ability and authority to question, correct or reject those outputs.

Human review and output authorisation shall be substantive relative to the contribution and shall not be replaced by automated approval or uncritical reliance. Material limitations that affect interpretation shall be included in the conclusion boundaries. Applicable law and professional requirements shall also be met.

REQUIREMENT

REQ-15 — Traceable documentation

The practitioner shall prepare and preserve a controlled engagement record sufficient for an informed independent practitioner, with relevant competence and no prior connection to the engagement, to understand:

- qualification and acceptance;
- the decision question, mandate and material changes;
- competence and independence judgments;
- material sources and provenance;
- work performed and challenge applied;
- material assumptions, reliance, counterevidence and dissent;
- significant professional judgments;
- the basis and boundaries of the conclusion;
- review and output authorisation.

Documentation shall be prepared on a timely basis, distinguish material versions and identify the authorised report. It need not enable mechanical reperformance or compel the same professional judgment.

Retention, access, confidentiality and security shall comply with applicable obligations and be proportionate to the engagement's risk and intended use.

6. Recommendations

RECOMMENDATION

REC-01 — Prior design and implementation interests

Where the practitioner or its network has materially designed or advocated the proposal, or reasonably expects implementation work, the practitioner should use another practitioner or demonstrably independent personnel and governance unless a documented assessment shows that threats are reduced to an acceptable level.

This recommendation does not weaken the prohibitions and disposition required by REQ-05.

RECOMMENDATION

REC-02 — Independent pre-release review

The practitioner should consider an independent pre-release review when the decision significance, complexity, novelty, independence threats, output-authoriser involvement, material dissent or opacity of delegated analysis creates heightened risk that ordinary output authorisation will not provide sufficient challenge.

The reviewer should be competent and sufficiently independent. The reviewer does not assume the output authoriser's responsibility or the client's decision authority.

7. Guidance

7.1 Challenge methods

Depending on the material failure mode, methods can include:

- considering reasons the working view could be wrong;
- independent source search;
- alternative framing and option generation;
- reference-class comparison;
- sensitivity or scenario analysis;
- prospective hindsight or premortem;
- independent estimation or modelling;
- adversarial review or a separately constituted red team.

Completion of a named exercise does not by itself satisfy REQ-09. The method must address material aspects of the actual decision question.

7.2 Conclusion forms

This Standard does not prescribe a rating scale or conclusion taxonomy. Depending on the basis, a conclusion can support, oppose or condition a proposition; identify what must change before the basis becomes defensible; or state an inability to conclude. The wording should make the practical implication and conclusion boundaries clear without implying decision approval.

7.3 Internal and external practitioners

An internal function can perform a conforming engagement where mandate, reporting position, prior responsibilities, incentives, competence and adverse-conclusion freedom satisfy this Standard and any applicable professional framework. External supplier status alone does not establish independence.

7.4 Point-in-time nature

The report is based on the decision basis available and obtained through the engagement at the report date. Updating, monitoring or review of a later commitment stage requires an explicit extension or new engagement.

8. Notes

Note 1: A report may be a memorandum, letter or controlled digital output. This Standard does not require the Westbridge House “Second Opinion Memorandum” format.

Note 2: Numerical confidence scores are not required. They should not be used unless a method valid for the specific subject supports the meaning, calibration and intended interpretation of the number.

Note 3: This Standard does not establish certification, accreditation, conformity assessment, licensing, training or an approved-provider scheme.

Note 4: Conformity is assessed at engagement level. It does not constitute a conclusion about the client organisation, its governance system or the eventual decision outcome.