TEMPLATE

The Accountability and Ownership Map

What this is	Every function with a named owner — a person, not a department — including the functions nobody currently owns.
It assumes	Nothing. This is the cheapest high-value document most organizations do not have.
Change before use	The function list, to match how your organization actually divides work.

The question this answers

In most small organizations, the answer to "who owns X?" is "ask the executive director" — which means the executive director is the index to the organization, and the index leaves when they do. The map replaces the index with a page. It takes about ninety minutes to draft in a leadership meeting, and the arguments it starts are the point: every argument is a function whose ownership was genuinely unclear.

The rules

1. **A person, not a department.** "Finance" owning payroll means nobody owns payroll. Write the name.
2. **One owner per function.** Two names is zero names. Others contribute; one is accountable.
3. **The owner need not do the work.** The owner is who the organization asks, and who notices when it is not happening.
4. **Unowned is an answer.** A row with no defensible name goes on the map as UNOWNED, in capitals. The map's first job is making those visible.
5. **A backup for the critical rows.** Where a function cannot pause for two weeks, name who steps in.

The map

Rows below are a starting catalog for a human-services organization — cut and add to match yours.

Function	Owner (person)	Backup	Notes / where the playbook lives
Board & governance calendar; minutes; policy cycle			
Conflict-of-interest cycle (the reviewer)			
Budget build & monitoring; board financial pack			
Cost allocation — methodology & worksheets			
Payroll & payroll-tax filings			
Accounts payable & procurement thresholds			

Function	Owner (person)	Backup	Notes / where the playbook lives
Grant/contract reporting calendar & drawdowns			
Audit coordination; the readiness binder			
Licensing relationship & reporting			
Accreditation cycle			
Requirement-to-evidence map; policy library versions			
Quality-assurance sampling; corrective-action log			
Incident routing & regulatory notifications			
Hiring & the onboarding gate (the gatekeeper)			
Training matrix & completion evidence			
Separations & access termination			
Systems & vendor inventory; access reviews			
Backups & the annual restore test			
Incident response lead (technology)			
Insurance renewal & the underwriting file			
Certificates of insurance & the requirement map			
Facilities, keys & physical safety			
Outcomes indicators & report reconciliation			
Website, communications & the crisis protocol			
Records retention & destruction schedule			

Operating it

- Review twice a year and at every separation — the separation checklist requires reassigning the departing person's rows by name.
- Count the UNOWNED rows and the rows where one person owns more than [six] critical functions. Both numbers belong in the annual risk conversation: the first is a gap, the second is your key-person dependency, measured.
- The map is the index for everything else on the Open Shelf: each row's "notes" column points at the playbook, calendar, or file that function runs on.

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