



SAMPLE OUTPUT PACK

Toolkit 2

ISO 27001 & ISO 42001 Integration Engine™

Real outputs from the toolkit, shown on a fully worked fictional organisation: two Statements of Applicability, Reuse / Extend / New classification, one evidence spine and an audit pack.

Build Once. Comply Twice.™

Illustrative fictional data only

Extracts from the Meridian HR Solutions worked example. Fictional data only. Not for redistribution.
Decision support only: not certification, legal advice or external assurance.

Document control

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Toolkit	Toolkit 2 - ISO 27001 & ISO 42001 Integration Engine™
Document title	Sample Output Pack
Version	v1
Status	Final
Classification	Client-facing
Review date	30-09-2028
Core promise	Build Once. Comply Twice.™

About this sample

Samples 1 to 4 are real output from Toolkit 2, taken from the Meridian HR Solutions worked example that ships with the toolkit. All data is fictional, and each extract shows a handful of rows only.

What it shows	Four views from the workbook: the ISO/IEC 42001 Statement of Applicability, the ISO/IEC 42001 Reuse / Extend / New summary, the evidence index and the executive summary.
What stays in the licensed toolkit	The workbook logic, the Reuse / Extend / New rationale for each control, the ISO/IEC 27001 anchor mappings and the full control wording are not reproduced here.
Standards basis	ISO/IEC 27001:2022 (information security management) integrated with ISO/IEC 42001:2023 (AI management), with ISO/IEC 42005:2025 referenced for AI system impact assessment. Both standards share the harmonized structure for management system standards (Annex SL), which is designed to support integration.

At a glance

93	38 + 1	8	14
ISO/IEC 27001:2022 Annex A controls, each with a Reuse / Extend / New starting position	ISO/IEC 42001:2023 controls plus one additional control in one Statement of Applicability	Export sheets for leadership, auditors and implementation teams	Artefacts in the licensed pack

How to read this pack

Samples 1 to 4 each show one output: the ISO 42001 Statement of Applicability, the ISO 42001 Reuse / Extend / New summary, the evidence spine and the executive summary. Each page names the workbook sheet the extract comes from.

Why integrate

Many organisations extending ISO/IEC 27001:2022 into ISO/IEC 42001:2023 treat it as a second governance system and start from scratch. The result is duplicated controls, duplicated documents, competing evidence requests and fragmented audit narratives.

Two separate governance systems	One integrated system with Toolkit 2
Separate ISMS and AIMS control sets	One control set: 93 + 38 controls classified Reuse, Extend or New
Evidence gathered twice, in two places	One evidence spine with stable EVD-nnn IDs across both standards
Two SoAs built by hand, with gaps	Two SoAs from one workbook, with completeness checks on every row
Fragmented audit narratives	One audit narrative that only issues statements you have confirmed

Where the work sits in the worked example

Meridian HR Solutions: starting positions for the 38 ISO/IEC 42001:2023 Annex A controls.

Position	Controls	Share	What it means
Reuse	1	3%	Existing ISMS controls or evidence already support the AI governance expectation. Link the existing evidence.
Extend	22	58%	An ISO/IEC 27001:2022 anchor exists but needs AI-specific scope, oversight, monitoring, supplier or lifecycle evidence.
New	15	39%	No sufficient ISO/IEC 27001:2022 anchor. Each needs its own owner and evidence; nine are tracked in the AIMS New Controls register.

61% of the ISO/IEC 42001 Annex A controls build on an existing ISO/IEC 27001 control

In the worked example, 23 of the 38 controls are Reuse or Extend. The remaining 15 are New: each has its own owner and evidence, and nine are tracked in the AIMS New Controls register. Your own split will differ: the toolkit gives starting positions that you review and confirm, not a fixed result. The mappings are interpretive implementation aids: no normative ISO crosswalk exists between the two standards.

What the toolkit gives you

Toolkit 2 is five things in one workbook system.

1	A decision method	Reuse / Extend / New starting positions for all 93 ISO/IEC 27001:2022 and all 38 ISO/IEC 42001:2023 Annex A controls, each with a rationale you review and confirm. A repeatable method in place of ad hoc judgement.
2	Two SoAs from one control set	A Statement of Applicability for each standard, with the applicability decision and justification each standard requires (clause 6.1.3), plus an owner and evidence pointer on every row.
3	An evidence spine	Stable Evidence IDs (EVD-nnn) linked to controls in both standards, so one evidence item can support both where it genuinely applies.
4	An audit pack	Seven audit-pack export sheets (eight with the working REN summary), from the executive summary and both SoAs to an audit narrative that only issues statements you have confirmed.
5	Less duplication	Reuse and Extend decisions build on your existing ISMS instead of creating a parallel AI governance system.

Value at £995

Building this yourself means working through 93 ISO/IEC 27001 controls and 38 ISO/IEC 42001 controls, designing a unified evidence library, producing management and audit outputs and writing auditor guidance. Toolkit 2 gives you a structured, repeatable system you can start using straight away and reuse each governance cycle.

What you receive: 14 artefacts

The licensed toolkit delivers 14 artefacts that together produce the outputs shown in this pack: 9 PDF documents, 4 Excel workbooks and 1 Word document.

Group	Artefact	Format	What it contains
Workbooks	Integration Engine	Excel	22-sheet workbook: ISO 27001 and ISO 42001 Statements of Applicability, evidence spine, AIMS New Controls register, roles and RACI, performance evaluation framework, documentation library and eight export sheets.
	Worked example	Excel	The Engine completed for Meridian HR Solutions (fictional): 60 staff, ISO/IEC 27001:2022 certified, three supplier AI platforms. Open it alongside the blank Engine to see the method in use.
	Evidence Pack Index Starter	Excel	A lightweight evidence index generated from the Engine, for internal and external auditors.
Core guides	Start Here Guide, Product Master Guide, QuickStart - 60 Minutes, Auditor Orientation Sheet	PDF	Orientation, the full manual, a first 60-minute working session and a briefing sheet for auditors.
Implementation aids	Evidence Library Structure, Worked Example - 3 Controls	PDF	A ready folder structure for your evidence library and a short Reuse, Extend and New illustration.
Optional modules	Supplier AI Assurance Decision Tree	PDF	Proportionate assurance routes for supplier and embedded AI.
	Supplier Assurance Email Templates	Word	Editable requests for supplier AI assurance evidence.
	CSA Bridge Templates and CSA Reference Bridge	Excel, PDF	A bridge to the CSA AI Controls Matrix, without reproducing its content, for buyers or auditors who reference it.
Licence	Licence, Use, Refund and IP Terms	PDF	Single-organisation licence, permitted use, refund policy and IP terms.

Sample 1 - ISO 42001 Statement of Applicability

Workbook sheet: **SoA_ISO_42001**

The SoA_ISO_42001 sheet lists all 38 ISO/IEC 42001:2023 Annex A controls plus one additional control. Each row carries a Reuse / Extend / New position, an applicability decision with written justification, an owner, an evidence pointer and a status. A completeness check flags any row that is not yet auditable. A matching SoA_ISO_27001 sheet covers the 93 ISO/IEC 27001:2022 Annex A controls.

ILLUSTRATIVE EXTRACT | FICTIONAL DATA ONLY

Control	Annex A control	REN	Applicabl e	Justification (Meridian)	Evidence	Status
A.2.4	Review of the AI policy	Reuse	Y	Required: the AI policy is reviewed with the IS policy at management review, where AI is now a standing agenda item.	EVD-016	In progress
A.3.2	AI roles and responsibilities	Extend	Y	Required: AI Owner (IT Manager), DPO and Governance Lead responsibilities are defined in the AIMS roles matrix.	EVD-002	Verified
A.5.2	AI system impact assessment process	New	Y	Required: no AI system impact assessment process exists yet. Three assessments are due (ATS Talent, PaySmart, SupportBot), Q2 2026 target.	None yet	Not started
A.6.2.3	Documentation of AI system design and development	Extend	N	Not applicable: no in-house design or development. Supplier design documentation is requested through A.10.3.	None yet	Not started
A.10.3	Suppliers	Extend	Y	Required: all three AI platforms are supplied by third parties. Supplier security and AI assurance are tracked in the supplier register.	EVD-004	In progress

Extract: 5 of 39 rows, chosen to show each Reuse / Extend / New position, an exclusion (N) and different statuses. The REN rationale and ISO 27001 anchor columns are in the licensed workbook and are not reproduced here.

What an auditor sees

Clause 6.1.3 of ISO/IEC 42001 asks for a statement of applicability with a justification for every inclusion and exclusion. Here the exclusion of A.6.2.3 is explained in one line, and supplier design documentation is picked up through A.10.3 instead, so the decision can be defended at audit.

Sample 2 - ISO 42001 Reuse / Extend / New summary

Workbook sheet: **Export_REN_42001**

The Export_REN_42001 sheet summarises the Reuse / Extend / New position across the 38 ISO/IEC 42001:2023 Annex A controls, by position and by Annex A section, with a completeness check against clause 6.1.3 f). All counts are calculated live by the workbook from the Meridian SoA.

ILLUSTRATIVE EXTRACT | FICTIONAL DATA ONLY

By position

REN position	Count	% of 38	Applicable (Y)	Not applicable (N)	Not yet assessed
Reuse	1	3%	1	0	0
Extend	22	58%	19	3	0
New	15	39%	13	2	0
Total	38	100%	33	5	0

By Annex A section

Annex A section	Reuse	Extend	New	Total	Applicable
A.2 Policies related to AI	1	2	-	3	3
A.3 Internal organization	-	1	1	2	2
A.4 Resources for AI systems	-	4	1	5	5
A.5 Assessing impacts of AI systems	-	-	4	4	4
A.6 AI system life cycle	-	8	1	9	6
A.7 Data for AI systems	-	2	3	5	3
A.8 Information for interested parties of AI systems	-	-	4	4	4
A.9 Use of AI systems	-	2	1	3	3
A.10 Third-party and customer relationships	-	3	-	3	3

Bold marks four or more controls in one position. A dash means none.

Statement of Applicability completeness

39 of 39 Rows with an applicability decision recorded	0 Applicability decisions without a justification	14 Applicable controls with no evidence pointer yet: Meridian's known gaps, fed to the action list
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Sample 3 - Evidence spine

Workbook sheet: **Evidence_Mapping and Export_Evidence_Index**

Each evidence item carries a stable ID and is mapped to the controls it supports in ISO/IEC 27001:2022 and ISO/IEC 42001:2023. Where one item genuinely supports both standards, it is reviewed once and relied on in both Statements of Applicability. The Evidence_Mapping sheet is the spine; the Export_Evidence_Index sheet turns it into an auditor-ready index.

One evidence item, relied on twice

ISO/IEC 27001:2022 SoA	Evidence item	ISO/IEC 42001:2023 SoA
Annex A 5.1 Policies for information security Annex A 5.10 Acceptable use of information	EVD-001 Information Security & AI Governance Policy <i>Reviewed once. Relied on twice.</i>	Clause 5.2 AI policy Annex A A.2.2 and A.2.3

ILLUSTRATIVE EXTRACT | FICTIONAL DATA ONLY

Evidence ID	Evidence item	Type	Owner	Keep for	Related controls
EVD-001	Information Security & AI Governance Policy	Policy	Governance Lead	7 years	27001 Annex A 5.1; 5.10 42001 Clause 5.2; Annex A A.2.2; A.2.3
EVD-002	AIMS Roles and Responsibilities Matrix	Record	Governance Lead	7 years	27001 Clause 5.3; Annex A 5.2 42001 Clause 5.3; Annex A A.3.2
EVD-003	AI System Inventory Register	Record	IT Manager	7 years	27001 Annex A 5.9 42001 Clause 8.1; Annex A A.4.2; A.4.3; A.4.4
EVD-004	SaaS Supplier Security Register	Record	IT Manager	7 years	27001 Annex A 5.19; 5.20; 8.8 42001 Clause 8.1; Annex A A.10.2; A.10.3
EVD-005	Supplier AI Clause Review Log	Record	IT Manager	7 years	27001 Annex A 5.20; 8.25 42001 Annex A A.10.2; A.10.3

Extract: 5 of the 24 evidence items in the Meridian spine.

Sample 4 - Executive summary

Workbook sheet: **Export_Exec_Summary**

The Export_Exec_Summary sheet produces a one-page management summary for leadership, the board and internal audit. Meridian is part-way through: it has assessed 25 of the 93 ISO 27001 controls and all of the ISO 42001 controls, and the summary says so. Its ISO 42001 counts cover the 34 applicable rows (33 Annex A controls plus the additional control), so they differ from the 38-control split in Sample 2.

ILLUSTRATIVE EXTRACT | FICTIONAL DATA ONLY

Executive Summary | Meridian HR Solutions (fictional)

ISO/IEC 27001:2022 and ISO/IEC 42001:2023 | Prepared: March 2026 | Prepared by: Governance Lead

Measure	ISO 27001	ISO 42001	Total
Reuse	6	1	7
Extend	87	19	106
New	0	14	14
Applicable	25	34	59
Not applicable, each justified	0	5	5
Not yet assessed	68	0	68

Top gaps

ISO 42001 work not yet started	12
Applicability decisions with no justification	0
ISO 27001: assessment in progress	68 controls not yet assessed

Next best move

Assess the remaining 68 controls. (Headline 2 in the full summary gives the split.)

Inside the workbook

The AIMS New Controls register

The register holds 10 obligations: nine of the 15 New ISO/IEC 42001:2023 Annex A controls, which need a standalone AIMS process, plus one additional control for handling AI enquiries. The other six New controls are owned and evidenced directly on the SoA. Each row carries an owner, priority, evidence expectation, lifecycle touchpoint and status, and the SoA flags any row where the two registers disagree. Impact assessment rows reference ISO/IEC 42005:2025.

A.4	A.4.3
A.5	A.5.2, A.5.3, A.5.4, A.5.5
A.8	A.8.2, A.8.3, A.8.4, A.8.5
Additional	One organisation-determined control for handling AI enquiries

For most ISO/IEC 27001-certified organisations, these obligations are the implementation focus for the first 90 days.

Workbook structure: 22 sheets

The Integration Engine is arranged from orientation, through set-up and working sheets, to reference sheets and exports. Tab colours in the workbook follow the same groups.

Workbook tab	Purpose
HOME	Navigation, document control, pre-flight readiness check, workflow and controlled vocabulary.
SoA_ISO_27001	Statement of Applicability for the 93 ISO/IEC 27001:2022 Annex A controls, with REN position, applicability, rationale, owner and evidence.
SoA_ISO_42001	Statement of Applicability for all 38 ISO/IEC 42001:2023 Annex A controls plus one additional control, with justification and completeness checks.
Evidence_Mapping	The evidence spine: stable Evidence IDs, owners, frequency, retention, location and standards coverage.
AIMS_New_Controls	ISO/IEC 42001 obligations that need a standalone AIMS process, owned, prioritised and evidence-linked.
Export sheets (8)	Executive summary, both SoAs, evidence index, action list, ISO 42001 REN summary and the confirmed audit narrative, plus a working REN summary.
9 further sheets	QuickStart, roles and RACI, documentation library, information architecture, performance evaluation framework, ISO 42001 areas, optional modules, NIST crosswalk and UK assurance context.

Toolkit 2 at a glance

Product	Toolkit 2 - ISO 27001 & ISO 42001 Integration Engine™
Price	£995
Delivery	Instant digital download. One-off purchase. Single-organisation licence.
More information	aibisystems.co.uk/toolkit-integrated-controls-mapping
Contact	hello@aibisystems.co.uk

Pair it with Toolkit 4

Toolkit 2 shows what to extend. Toolkit 4 - Unified ISO 27001 & ISO 42001 Policy System™ gives you the policies to extend with: one policy set written for both ISO/IEC 27001:2022 and ISO/IEC 42001:2023. Together they form the ISO 27001 & ISO 42001 Dual Engine bundle.

Decision-support notice

Decision support only. This toolkit supports governance decision-making and audit preparation. It is not certification, legal advice or external assurance.

About AIBI Systems®

AIBI Systems® provides practical governance tools and frameworks to help organisations adopt AI safely, responsibly and with confidence. Our operating logic is Build Once. Comply Twice.™

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