

Conclusion Looking at the three individual case studies, there are some important similarities among the three companies. Some are more focused on gathering data to develop their leading indicators, and others are focused on maturing other areas of their ERM program before tackling more quantitative indicators. All three companies operate in heavily regulated industries and rely on detailed analytical data to support their ERM programs. The case studies in this report should serve as a tool for ERM practitioners that are looking for guidance on risk reporting and the development of key risk indicators. Even though the companies have varying levels of developing KRIs, they all find value in the processes they use.