

Before You Approve the 2027 Security Budget

A budget review worksheet for the CFO and the person submitting the budget

CORVUS

Cybersecurity · The Rook

You're not buying security. **You're buying down risk to a level the business can live with.** The budget owner fills this out. The CFO reviews it. If it can't be completed, the budget isn't ready.

Organization: _____

Prepared by: _____

Reviewed by (CFO): _____

Date: _____

1 What are we protecting, and what would losing it cost?

List the systems or data the business can't operate without. A rough estimate is fine. For context, Sophos surveyed companies hit by ransomware and found an average recovery cost of \$1.7M. That is context, not a forecast.

Critical system / data	What it supports	Est. cost of 1 week down	Business owner	Covered in budget?
1.		\$		☐ Yes ☐ Partly ☐ No
2.		\$		☐ Yes ☐ Partly ☐ No
3.		\$		☐ Yes ☐ Partly ☐ No
4.		\$		☐ Yes ☐ Partly ☐ No

2 What do we own, and is it still working for us?

Cover every tool you have and every tool you want to add. For each one, how do we know it's working? Flag tools being replaced or shut off so their costs don't quietly renew. The license price isn't the full cost. Add the work to set it up, run it, and shut down what it replaces.

Tool / service	Annual cost	Status	2027 decision	Who sets it up & hours/mo
	\$	☐ Set up ☐ Partly ☐ Unused	☐ Keep ☐ Expand ☐ Replace ☐ Shut off	
	\$	☐ Set up ☐ Partly ☐ Unused	☐ Keep ☐ Expand ☐ Replace ☐ Shut off	
	\$	☐ Set up ☐ Partly ☐ Unused	☐ Keep ☐ Expand ☐ Replace ☐ Shut off	
	\$	☐ Set up ☐ Partly ☐ Unused	☐ Keep ☐ Expand ☐ Replace ☐ Shut off	
	\$	☐ New request	☐ New ☐ Replaces: _____	

Savings from shut-off or replaced tools: \$ _____

Contract end and cancellation notice dates confirmed? ☐ Yes ☐ No

3 What's required, and by whom?

Mark the driver for each major line item. An item can be essential even if nobody outside requires it. Mark it as a business need and say why. Ask what options would meet each requirement.

Line item	Amount	Required by (check all that apply)	Specific requirement
	\$	☐ Insurer ☐ Customer contract ☐ Law or regulation ☐ Business need	
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	\$	☐ Insurer ☐ Customer contract ☐ Law or regulation ☐ Business need	

Controls our insurer asks for (second sign-in step, laptop monitoring, protected backups) funded? ☐ Yes ☐ No

Vendor security reviewed? ☐ Yes ☐ No

4 What becomes more likely if we cut this?

Each cut is a decision someone has formally accepted.

Not funded	Risk created	Accepted by

5 Who is accountable for the outcome?

Name people, not departments. If the owner left in March, who takes over?

Responsibility	Owner	Backup
Security program		
Promise to customer, insurer or law: _____		
Promise to customer, insurer or law: _____		

Ready to approve when: critical systems are costed · every tool has a status and decision · drivers are marked · cuts are accepted · every promise has an owner and a backup · we know how we'll tell it's working.

Budget owner signature: _____

CFO approval: _____

Date: _____

Sources: Sophos, The State of Ransomware 2026 (sophos.com/ransomware2026)

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