



THE SYSTEM CFO SERIES  
HINDOL DATTA

FREE ASSESSMENT

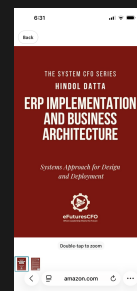
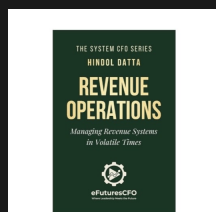
PILLAR 1: STRATEGIC SYSTEMS | TOOLKIT #5 OF 37

# THE AI GOVERNANCE READINESS SCORECARD

*Managing the Risk and Scaling  
of Autonomous Agents in Finance*

20-Question Diagnostic | 5-Page Assessment

Score Your Organization 1-5 Across Four Dimensions  
Identify Gaps and Build Your Action Plan



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Where Leadership Meets the Future

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QUESTIONS 1-5

# Section A: AI Strategy and Use Case Identification

*Do You Have a Strategy — or Just a Collection of Experiments?*

*Most organizations adopt AI reactively — a tool here, a pilot there, driven by vendor pitches rather than strategic intent. The System CFO demands a coherent AI strategy that connects use cases to business outcomes, prioritizes based on value and risk, and ensures that every AI initiative has a measurable return. Without strategy, AI becomes an expensive distraction. With strategy, it becomes a force multiplier.*

## A. AI STRATEGY AND USE CASE IDENTIFICATION

1	The organization has a documented AI strategy for finance that identifies specific use cases (forecasting, anomaly detection, process automation, document processing) prioritized by	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
2	Each AI use case has a defined business outcome — not just 'improve efficiency' but specific metrics such as 'reduce forecast error by 15%' or 'cut reconciliation time from 4	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
3	AI use cases have been evaluated against a build-vs-buy-vs-partner framework — the organization knows which capabilities to develop internally and which to source from vendors.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
4	There is a clear distinction between AI for automation (replacing repetitive tasks) and AI for augmentation (enhancing human judgment) — and the organization is investing	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
5	The AI strategy is aligned with the broader technology roadmap — AI initiatives build on existing data infrastructure rather than requiring parallel systems or shadow IT.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

**SECTION A SCORE: Total: \_\_\_\_\_ / 25      Average: \_\_\_\_\_ / 5**

QUESTIONS 6-10

## Section B: Data Readiness and Quality

*Is Your Data Good Enough to Feed an AI — or Will It Amplify Your Errors?*

*AI is only as good as the data it consumes. Garbage in, garbage out at machine speed. Before deploying any AI application in finance, the System CFO must ensure that the underlying data is clean, complete, consistent, and governed. An AI model trained on inaccurate historical data will produce confident, precise, and completely wrong predictions.*

### B. DATA READINESS AND QUALITY

6	Financial data used for AI applications meets quality standards — accuracy exceeds 98%, completeness exceeds 95%, and consistency across systems has been verified and	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
7	A data dictionary exists that defines every field, metric, and calculation used in AI models — there is no ambiguity about what 'revenue,' 'bookings,' or 'churn' means across the	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
8	Historical data is available in sufficient volume and quality to train AI models — at least 24 months of clean, structured data exists for the primary use cases identified.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
9	Data lineage is documented for all AI inputs — the organization can trace every data point from its source system through transformations to the AI model input, ensuring	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
10	Data governance policies exist that define who can access, modify, and use financial data for AI purposes — access controls prevent unauthorized use of sensitive financial	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

**SECTION B SCORE: Total: \_\_\_\_ / 25      Average: \_\_\_\_ / 5**

**QUESTIONS 11-15**

## Section C: AI Risk Management and Controls

*What Happens When the AI Is Wrong — and How Would You Know?*

AI introduces a new category of risk to the finance function: model risk. An AI that produces incorrect forecasts, biased recommendations, or hallucinated analysis can cause more damage than a manual process because its outputs carry the authority of automation. The System CFO must build controls around AI that detect errors, prevent propagation, and maintain human oversight at critical decision points.

**C. AI RISK MANAGEMENT AND CONTROLS**

11	Every AI application in finance has a defined risk classification (low, medium, high) based on the potential impact of incorrect output — and higher-risk applications have	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
12	Human-in-the-loop oversight exists for all high-risk AI applications — no AI system autonomously makes financial decisions (journal entries, forecasts, payments) without human	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
13	AI model performance is monitored continuously — accuracy, drift, bias, and error rates are tracked and compared against baseline performance with automated alerts for degradation.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
14	There is a documented process for AI model validation before deployment and periodic re-validation — models are tested against holdout data, edge cases, and adversarial scenarios.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
15	An AI incident response plan exists — when an AI produces incorrect output that affects financial reporting or decisions, there is a defined process for investigation,	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

**SECTION C SCORE: Total: \_\_\_\_ / 25      Average: \_\_\_\_ / 5**

**QUESTIONS 16-20**

## Section D: Governance Framework and Ethical Scaling

*Can You Scale AI Responsibly — With Trust, Transparency, and Accountability?*

*Scaling AI without governance is like scaling a factory without quality control — you produce more output faster, but you have no idea whether the output is reliable. The System CFO builds an AI governance framework that ensures transparency (stakeholders understand what AI does), accountability (someone owns every AI application), and ethical use (AI does not introduce bias or unfairness into financial processes).*

**D. GOVERNANCE FRAMEWORK AND ETHICAL SCALING**

16	An AI governance committee or designated owner exists with clear authority over AI strategy, risk management, vendor evaluation, and use case approval for finance applications.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
17	AI transparency standards are defined — stakeholders who consume AI outputs (board, auditors, regulators) are informed about which analyses, forecasts, or reports involve AI-	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
18	Vendor AI tools are evaluated using a consistent framework that assesses data privacy, model explainability, contractual protections, SOC 2 compliance, and vendor financial stability.	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
19	The organization has addressed AI ethics in finance — policies exist to prevent AI from introducing bias in credit decisions, vendor evaluations, employee assessments, or customer	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best
20	There is a roadmap for scaling AI across the finance function over the next 2-3 years — with phased implementation, capability building, change management, and measurable	1 Non-Ex	2 Ad Hoc	3 Dev	4 Estab	5 Best

**SECTION D SCORE: Total: \_\_\_\_ / 25      Average: \_\_\_\_ / 5**

**OVERALL ASSESSMENT SCORE**  
 Section A: \_\_\_\_ / 25    Section B: \_\_\_\_ / 25    Section C: \_\_\_\_ / 25    Section D: \_\_\_\_ / 25    TOTAL: \_\_\_\_ / 100    AVG: \_\_\_\_ / 5

**GAP TO GOAL**

# Gap-to-Goal Action Plan

*Bridging the Gap — AI Governance Readiness Scorecard*

Transfer your five lowest-scoring questions. For each gap, define the target state, specific actions, owner, timeline, and success metric. Focus on highest-impact gaps first.

GAP #	Q REF	CURRENT	TARGET	SPECIFIC ACTION TO CLOSE GAP	OWNER	DEADLINE	METRIC
1	Q__	___/5	___/5	_____	_____	_____	_____
2	Q__	___/5	___/5	_____	_____	_____	_____
3	Q__	___/5	___/5	_____	_____	_____	_____
4	Q__	___/5	___/5	_____	_____	_____	_____
5	Q__	___/5	___/5	_____	_____	_____	_____

### ASSESSMENT SUMMARY

Completed by: \_\_\_\_\_ Date: \_\_\_\_\_

Overall average score: \_\_\_ / 5    Items scored 1-2 (critical): \_\_\_

Items scored 3 (developing): \_\_\_    Items scored 4-5 (strong): \_\_\_

Top strength: \_\_\_\_\_

Most critical gap: \_\_\_\_\_

One action this week: \_\_\_\_\_

### READY TO GO DEEPER?

This free assessment identified your gaps. The Premium System CFO Toolkits provide the frameworks, templates, and action plans to close them. Visit [EfuturesCFO.com](https://EfuturesCFO.com)





READY TO GO DEEPER?

## This Assessment Identified the Gaps. The Premium Toolkit Closes Them.

**PREMIUM: The AI Governance Readiness Scorecard (12 Pages)**

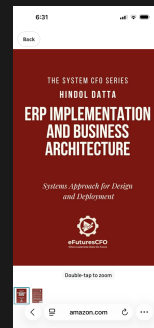
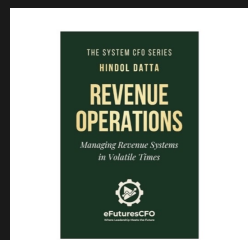
The full premium toolkit includes the complete AI use case prioritization matrix, data readiness deep assessment with quality scoring, risk classification framework with control design templates, model validation and monitoring protocols, AI governance charter template, vendor evaluation scorecard, ethical AI policy framework, and a phased 12-month AI implementation roadmap with executive scorecard.

*Plus. Access the Super Exclusive 40-Page System CFO Organizational Finance Assessment Kit scorecard.*

### ABOUT THE AUTHOR

## Hindol Datta

25+ years as CFO and VP Finance | \$150M+ in M&A | CPA, CMA, CIA, PMP, CPIM  
Author of The System CFO Series | MS Analytics, Georgia Tech



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