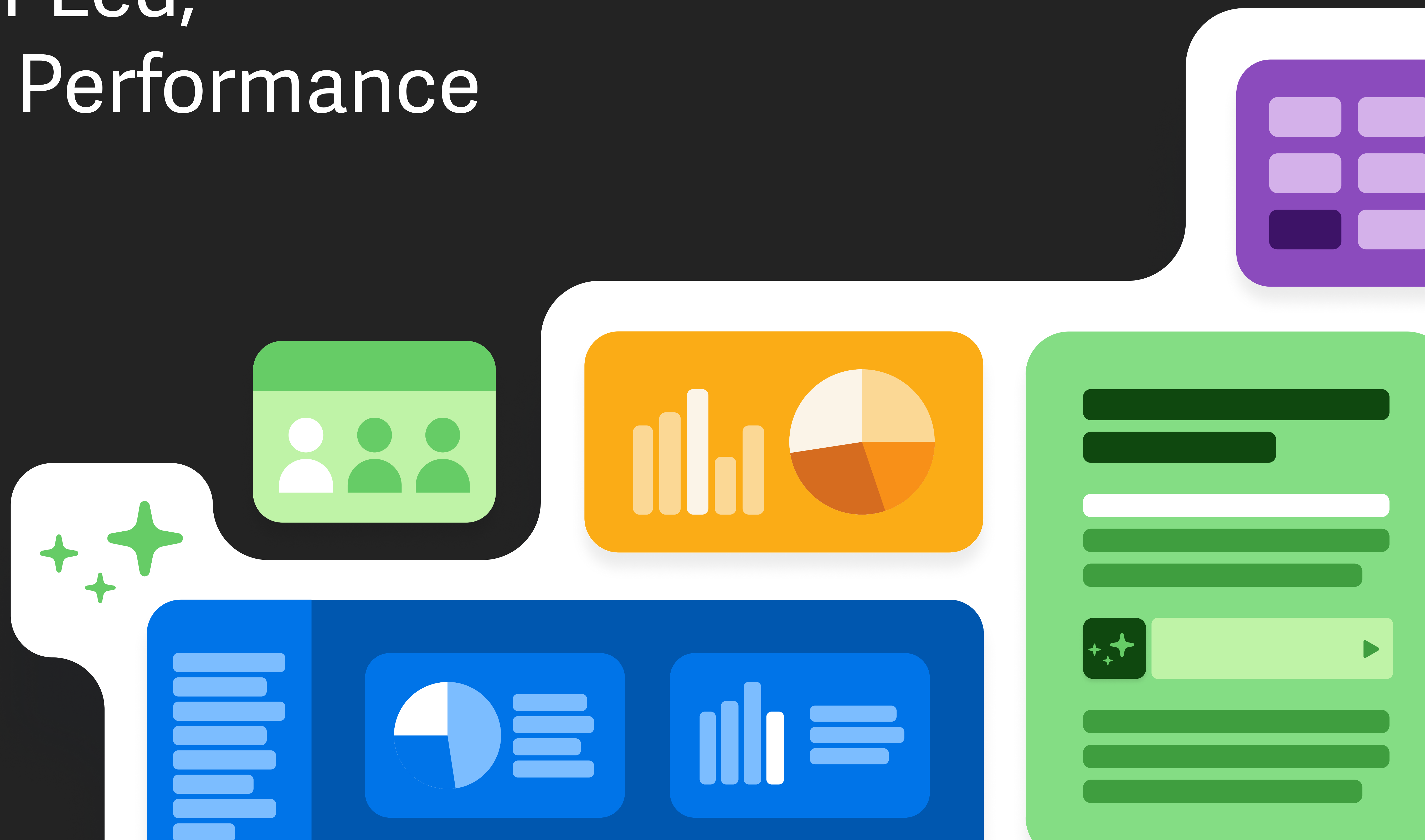




The AI Playbook for Executives

Insights on Human-Led,
AI-Amplified Team Performance



Leaders facing new mandate for trusted AI

Two out of three executives agree: AI won't just change how we work—it will amplify human potential and dramatically boost productivity.

In 2026, the pressure to deliver is coming from all sides. Boards and investors demand unprecedented levels of efficiency and transparency. Simultaneously, the workforce is pushing for more meaningful, high-value work that moves beyond manual data entry and repetitive tasks.

AI is the key to unlocking both.

However, AI alone cannot move your business forward. To be effective, AI must be underpinned by high-quality data. For leaders in finance, risk, and sustainability, the challenge isn't just adoption—it's orchestration. It's about preparing data, systems, and processes so that artificial intelligence can be governed and used safely for outputs you can trust.

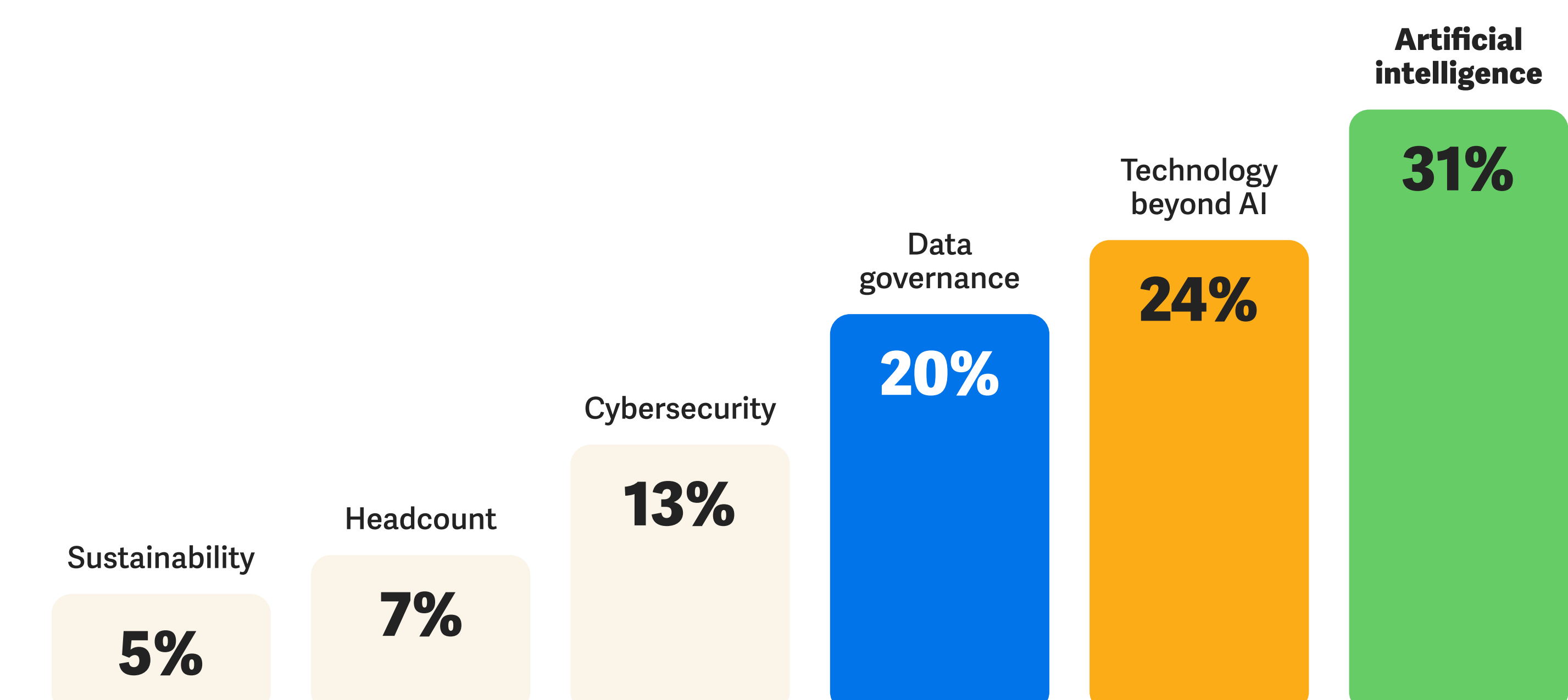
According to polling, AI is where companies are investing most in 2026. But beyond dollars, how are leaders approaching AI?

This guide collects perspectives from executives and how they are framing their AI decisions and strategies. We've collected insights from leaders at organizations like Best Egg, Cognizant, Sun Life, and Pie Insurance to provide a roadmap for:

- **Establishing data integrity**
Why high-quality, audit-ready data is the only foundation for reliable AI.
- **Architecting governance**
Building frameworks that balance rapid innovation with rigorous risk management.
- **Bridging the talent gap**
Using AI to augment human expertise and address the evolving accounting and sustainability talent shortage.
- **Identifying high-ROI use cases**
Moving past the pilot phase to achieve measurable wins.

The competitive advantage in 2026 won't go to the company that spends the most on generic solutions, but to the one that executes the most rigorous, fit-for-purpose AI deployment.

Where companies are investing most in 2026



Source: Poll of 216 finance, risk, and sustainability professionals at 2025 Workiva Amplify Americas conference

**Governing innovation isn't about stopping progress
—it's about balancing opportunity and risk.**



Kim Huffman
Chief Information Officer
Workiva

Data is the driver of AI you can trust

Speed of decision-making at stake



91%

say that AI has improved the
timeliness and strategic value
of financial decisions.

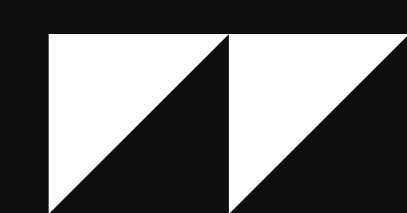
2026 Executive Benchmark Report, Workiva



AI today makes data integrity even more important. Data is the differentiator for AI, and bad data means AI risk. Connected, governed, audit-ready data means AI can actually be put to work for you. It's a competitive advantage.



Julie Iskow
Chief Executive Officer
Workiva



Bad data is AI's kryptonite. If your organization is all-in on AI and you're not all-in on data, you might have a problem one day. And I think a lot of folks...are used to sitting in meetings where data security is the topic, and I wish that collectively, we sat in rooms and worried about data quality at the same level.



Alexander Davis
Deputy CFO
Pie Insurance

Without trusted data, AI results are in doubt

Secure AI and integrated controls are key

23%

**of executives lack confidence in
their data, controls, and risk.**

[2025 Executive Benchmark Report, Workiva](#)

AI governance is non-negotiable

Emerging technology, emerging risk

77%

of the surveyed executives say their company's approach to adopting artificial intelligence could introduce risk.

2025 Executive Benchmark Report, Workiva



A lot of teams overestimate their data readiness. Many data sources lack the complete audit trail from source to final report. Ownership of key metrics is often undefined. When you add AI to the mix, governance becomes non-negotiable. If you can't trace it, you can't trust it. And if you can't trust it, don't feed it to AI.

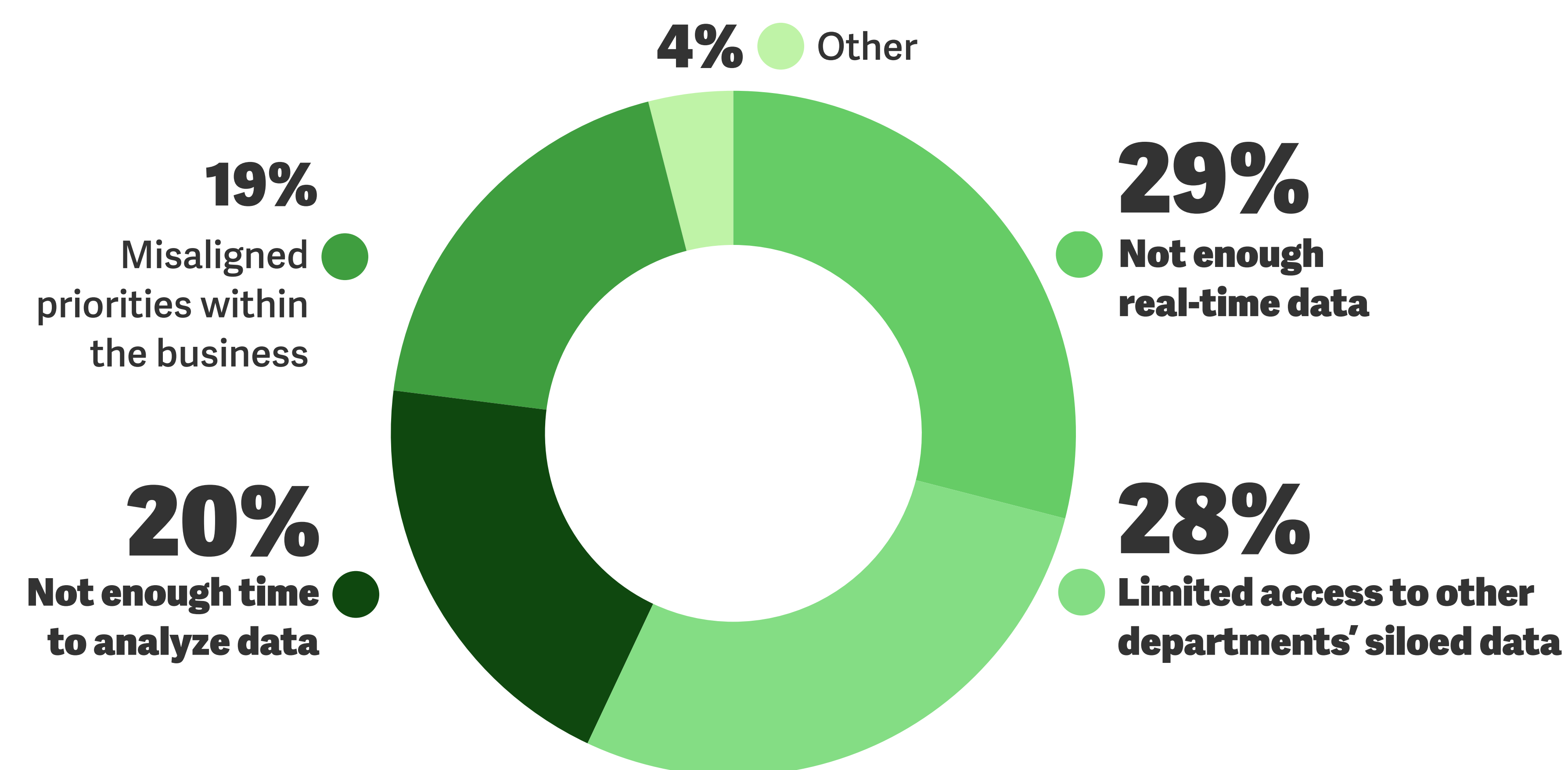


Deepa Rao
Sustainability Governance and
Climate Action Leader
Cognizant

Guardrails first, adoption as fast follow

Why teams are hungry for AI

Which of the following most limits your strategic impact at work?



Note: sample size = 1,497; 95% confidence level
Source: [Workiva 2026 Executive Benchmark Survey](#); Data Pressures Mount as Instability Continues

We were able to start using AI after being approved by our information security department. This enables a safe environment for us in internal audit...to be more productive in our day to day. We have a commitment with our internal audit committee to increase productivity 30% for next year. So basically, we're doing more with less or more with the same staff that we already have.

Eduardo Rendón
Chief Audit Executive
Tecnológico de Monterrey

Partnership with the office of the CIO



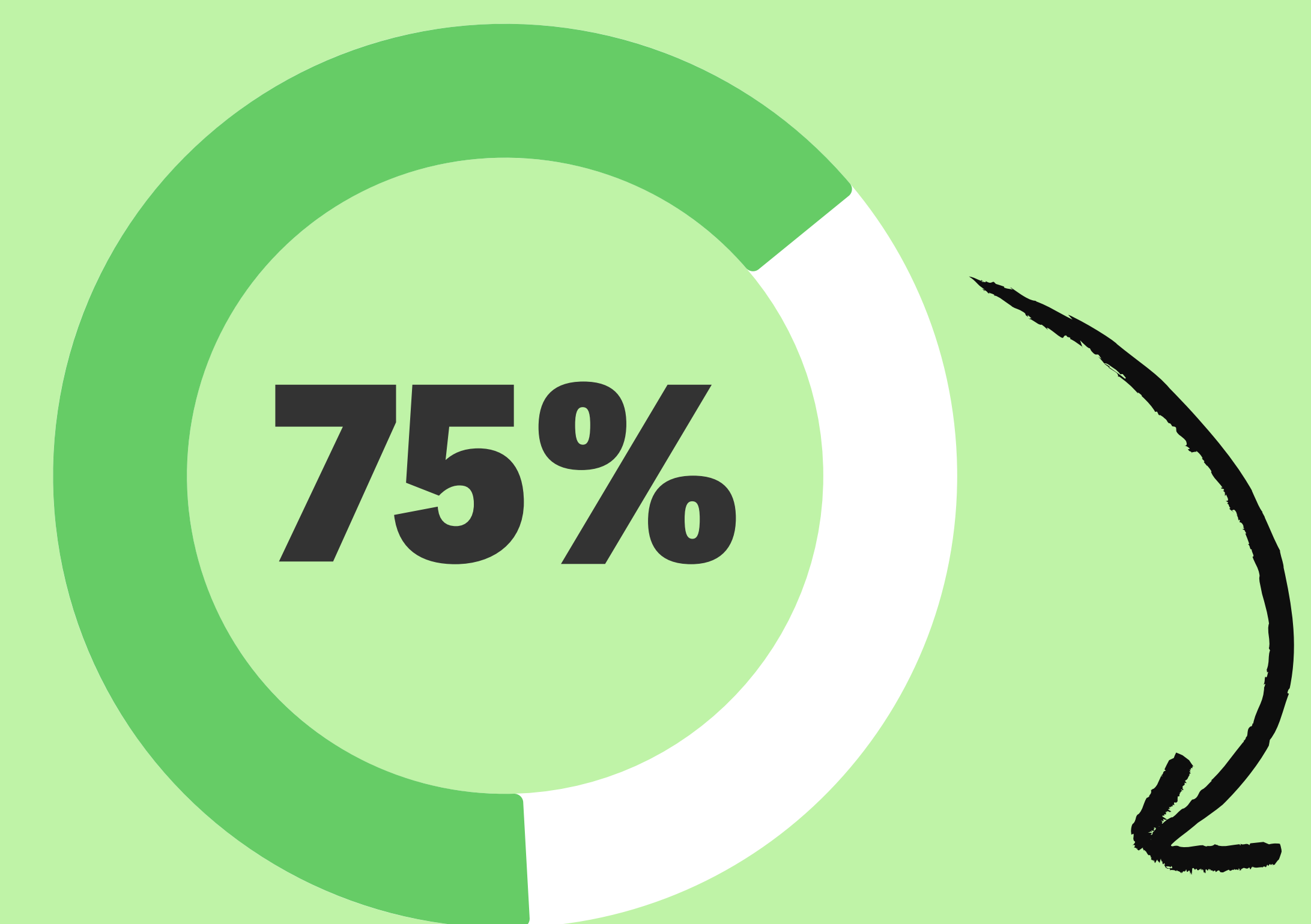
In today's market, organizations face greater pressure to move quickly. As technology leaders, we must balance innovation and opportunity with risk management and compliance.

AI will continue to get faster, more capable, and more ubiquitous. But speed alone will not create enterprise value. The differentiator will be whether you can connect AI to trusted data, organizational context, and governed environments to deliver auditable, defensible, and transparent outputs. This gives enterprises the trust and confidence to act.



Kim Huffman
Chief Information Officer
Workiva

IT relationships key to success



of executives have dedicated IT team support for finance transformation projects in the coming year.

2026 Executive Benchmark Report, Workiva

Look for quick wins



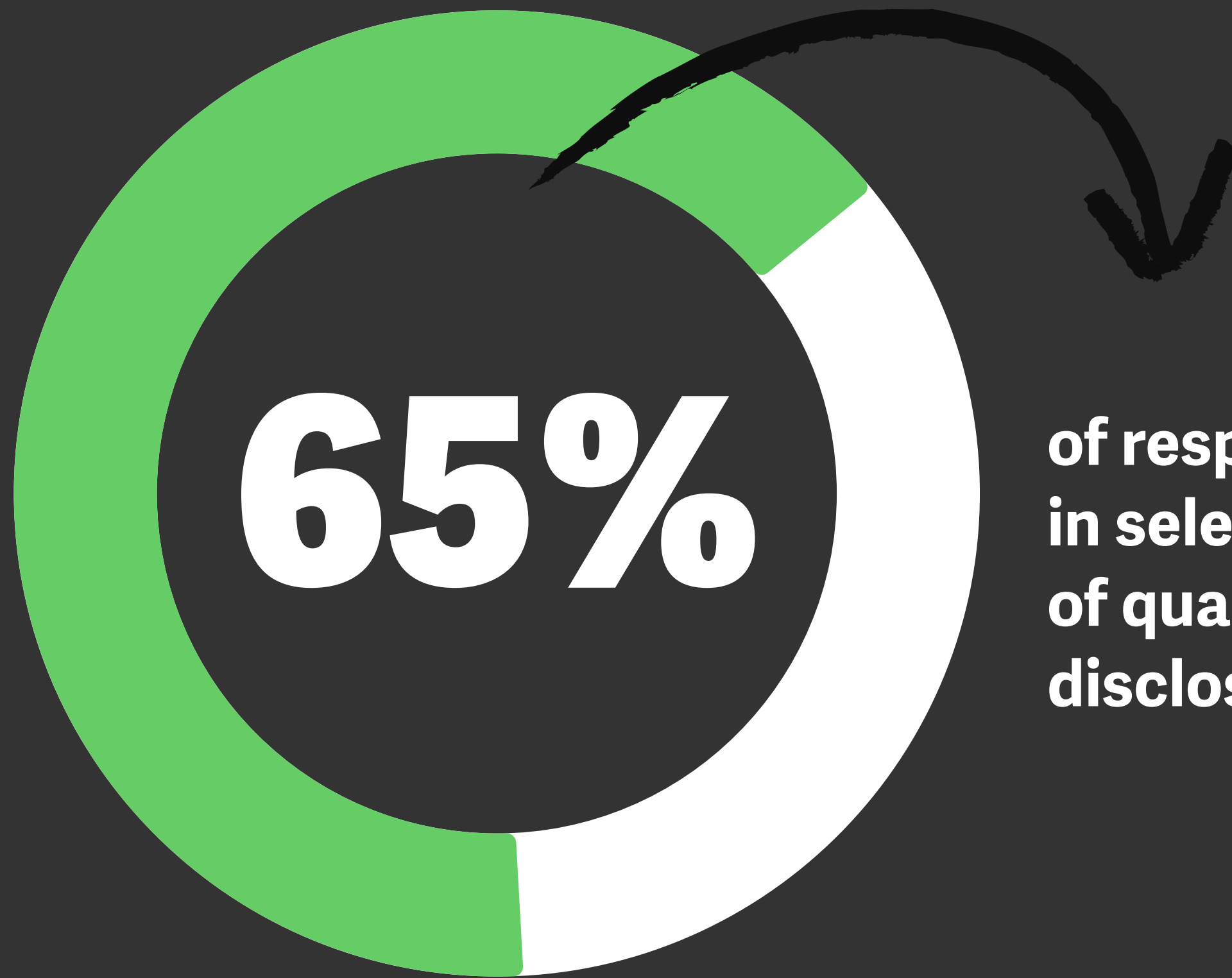
Start where you'll see immediate, visible benefits. My team automated journal entries and reconciliations that used to take hours—when people see that done in seconds, that 'AI experience' motivates them to explore more.

We also use Workiva AI to benchmark financial and sustainability disclosures, creating peer groups we can share with the team. We're drinking our own champagne and bringing those trusted AI results to our disclosures.

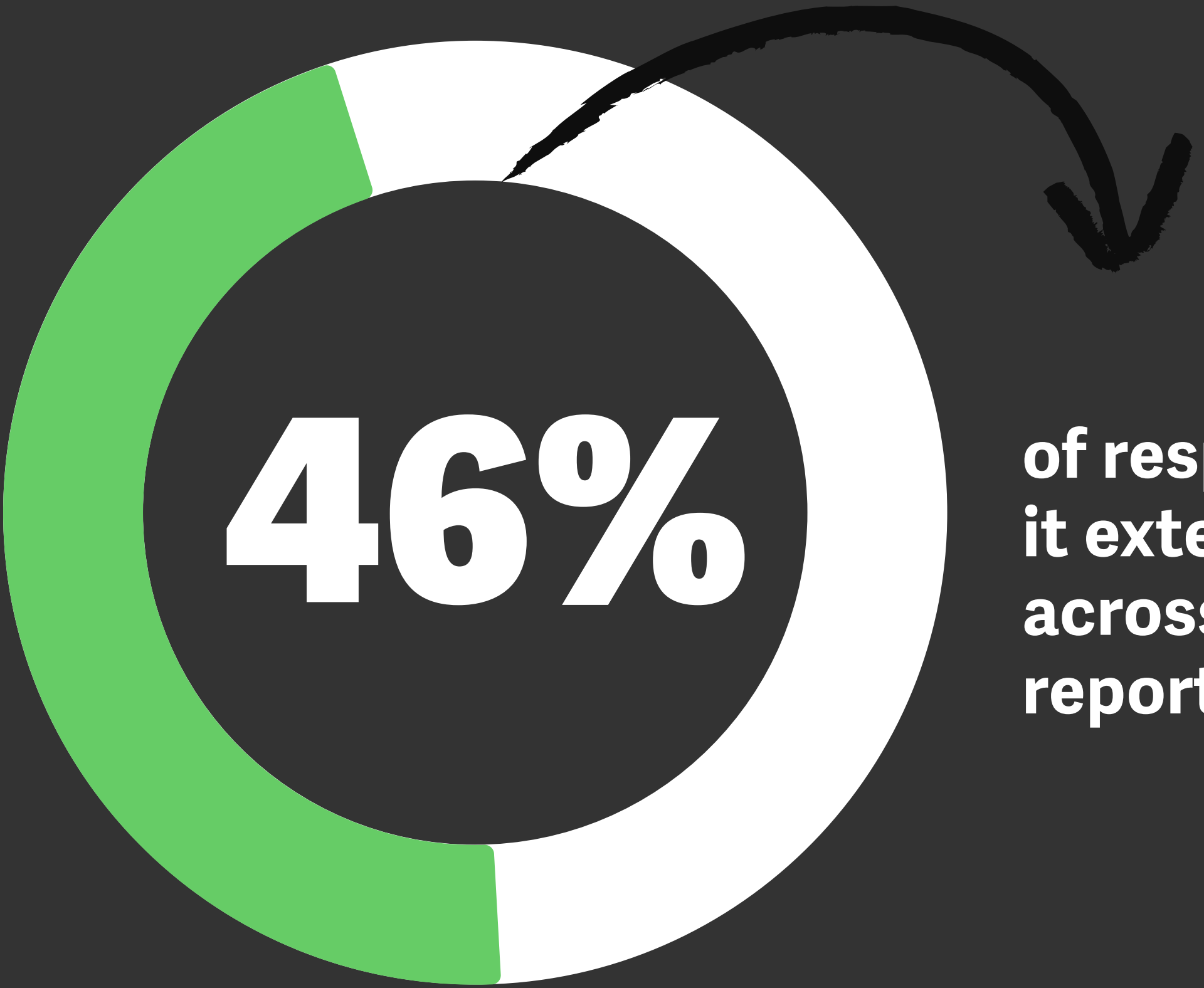


Junko Swain
Chief Accounting Officer
Workiva

Applying AI into existing workflows



of respondents use AI in select components of quarterly or annual disclosures.



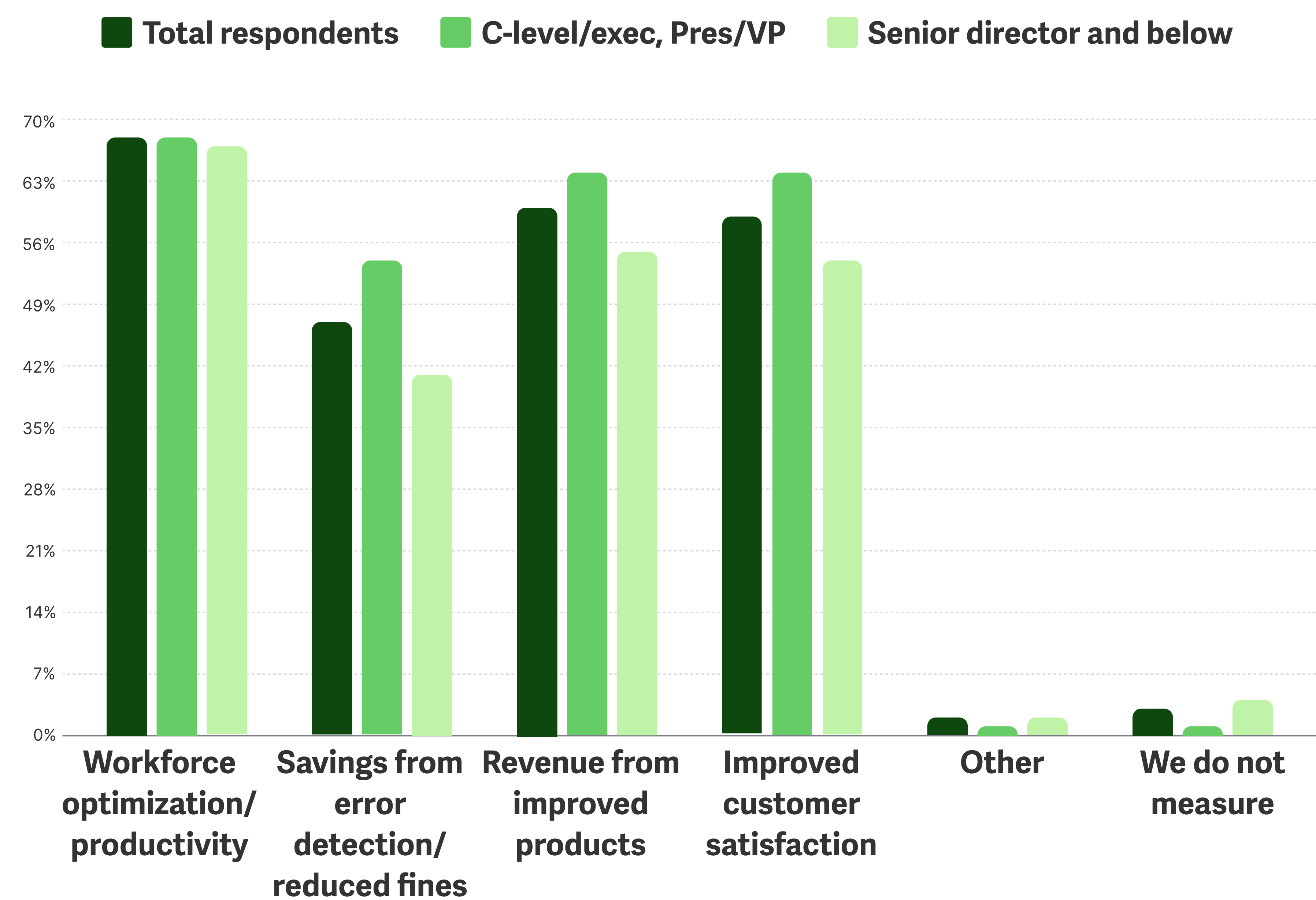
of respondents use it extensively across the reporting process.

2026 Executive Benchmark Report, Workiva

Measurement matters

Defining the ROI of AI

How are you measuring the ROI of AI investments?



2026 Executive Benchmark Report, Workiva



Governing innovation isn't about stopping progress—it's about balancing opportunity and risk. The competitive advantage won't go to the company that spends the most on generic solutions but to the one that executes the most rigorous and targeted deployment of fit-for-purpose AI capabilities across the enterprise.



Kim Huffman
Chief Information Officer
Workiva

What's leading the charge in AI adoption

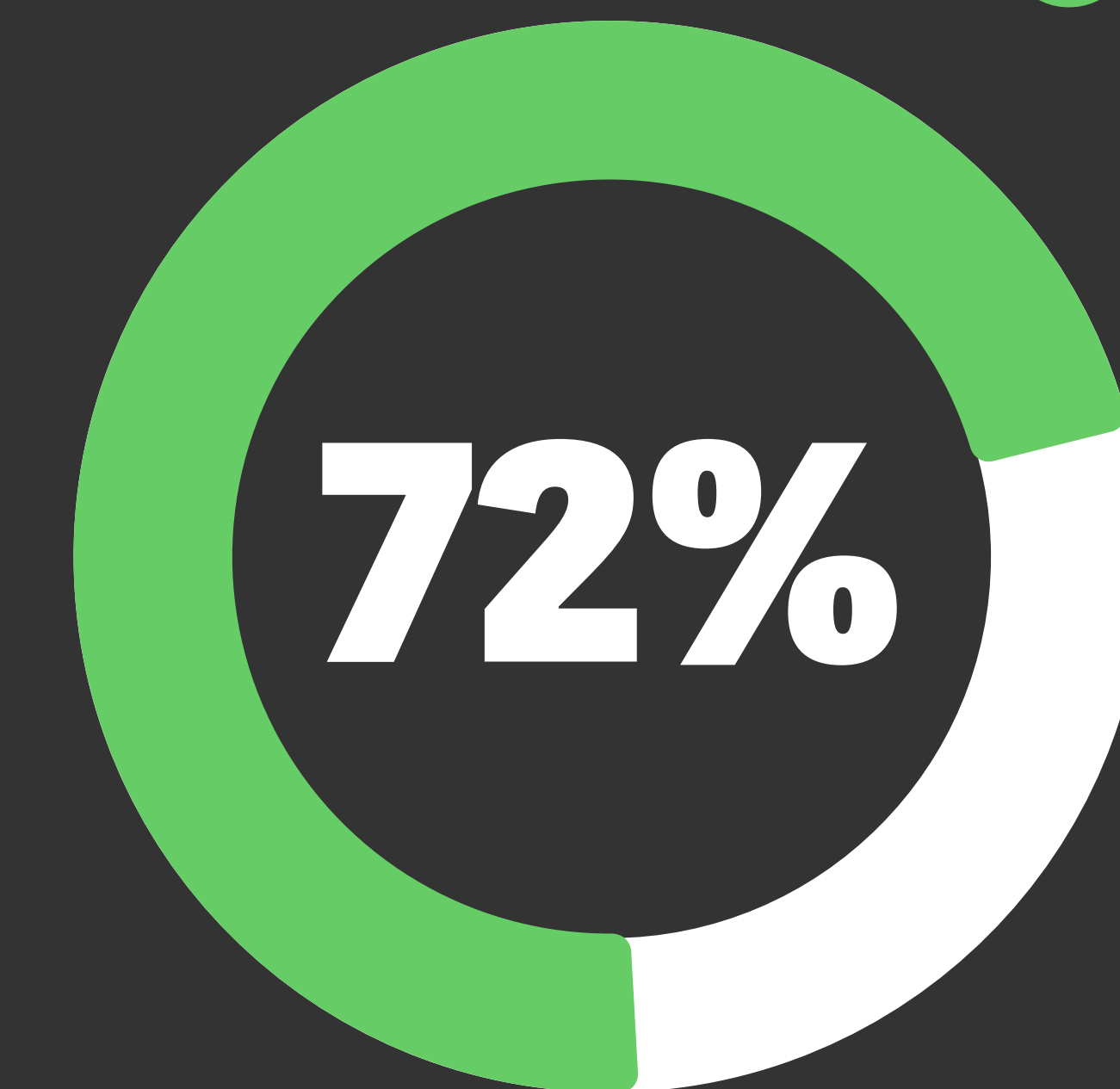


I find newer generations coming in who have lived with AI are less risk-adverse than those who have been burned by technology failures at some point in their career. My more junior staff are more willing to try things. The more senior ones are more afraid this could fail because 10 years ago, 'I did something else and that thing failed.'

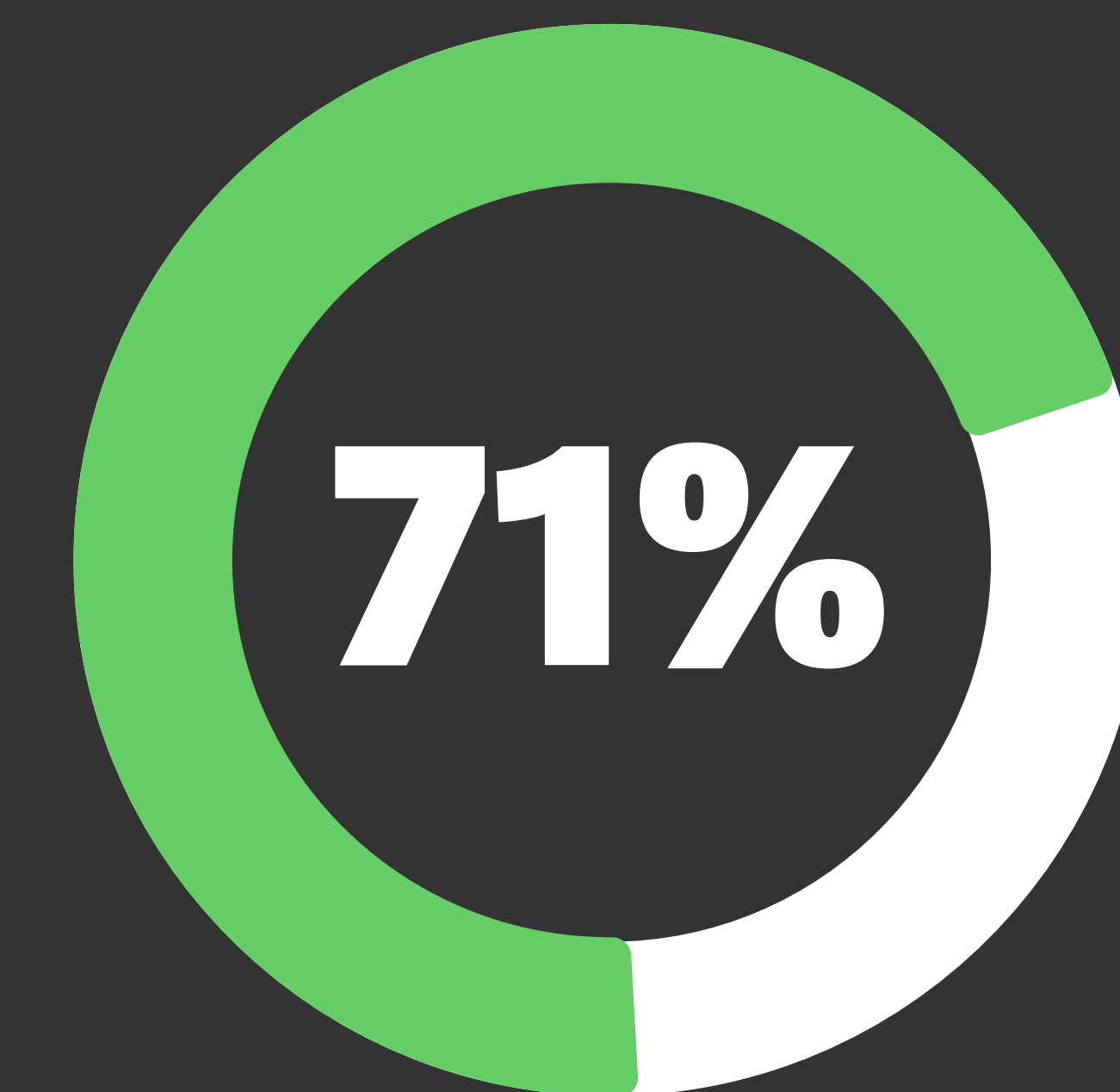


Erik Tremblay
Director, Corporate Finance Transformation and Initiatives
Sun Life

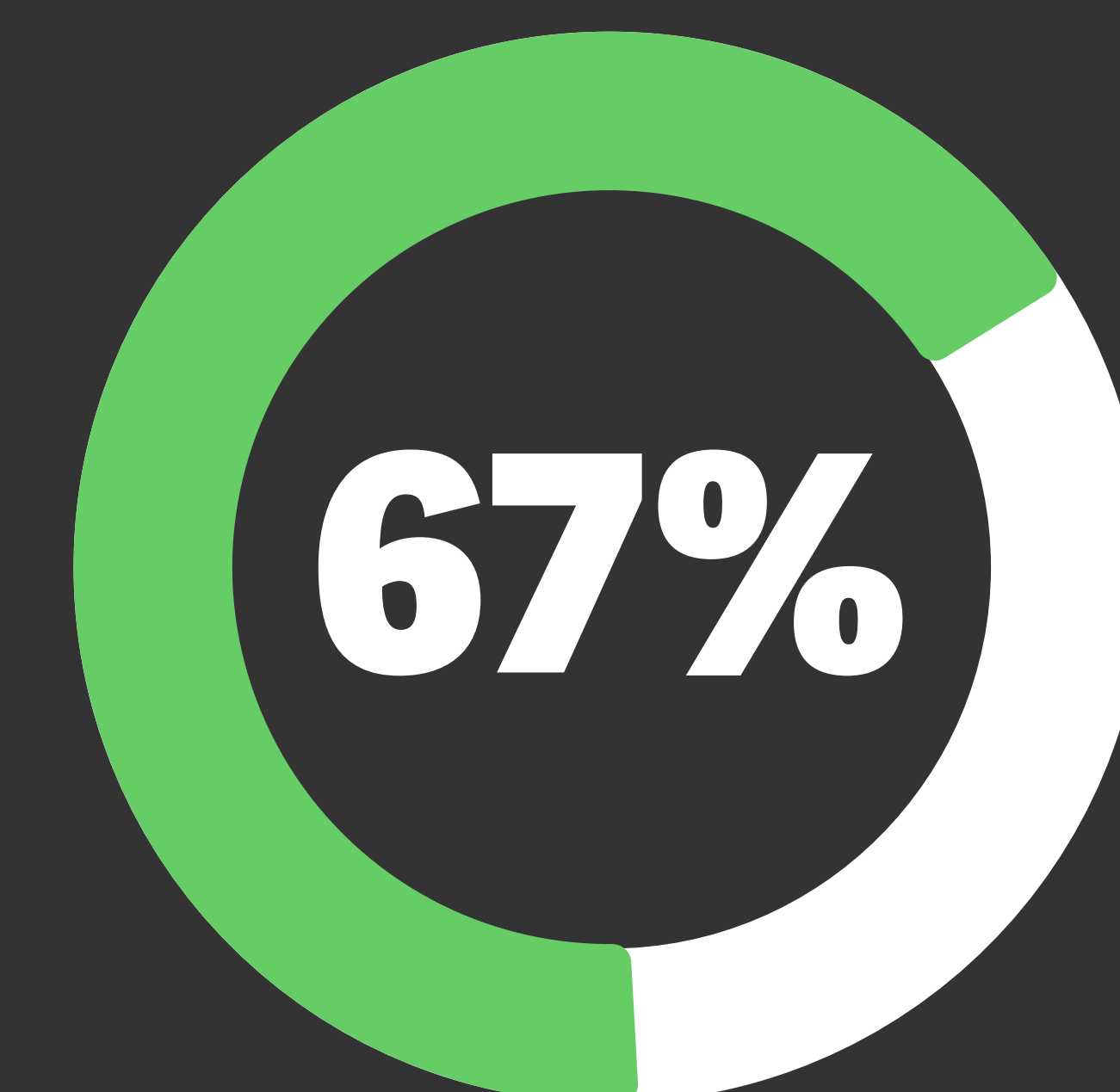
How investors are already integrating AI



summarize data, including reports, filings, or transcripts.



evaluate a company's financial performance.



evaluate a company's sustainability performance.

2025 Executive Benchmark Report, Workiva

AI can bridge talent gaps



I think a lot of companies are having to reduce in size and respond to economic conditions. [AI] is a way for us to keep that momentum going while making sure we still have the appropriate coverage from a risk perspective.



Heather Holding
Chief Risk Officer
Best Egg

AI adds value to workflows

81%

of respondents believe AI will meaningfully improve reporting and audit/risk processes over the next two years.

Accelerate Sustainable Value Creation with Assured Integrated Reporting, Forrester Study

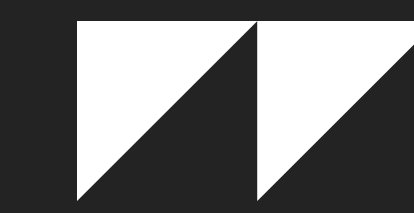
ROI is real if the foundation is right

Practitioners reporting results

88%

of finance, accounting, audit, and sustainability professionals reported an increase in return on investment (ROI) from using artificial intelligence in the past year.

2025 Global Practitioner Survey



While we see increased usage and ROI, AI is still being adopted much faster than guardrails are being built. Organizations are lagging on fundamentals such as data and AI governance, security, and especially role-related training. AI is only as good as the data it relies on. In finance, that means secure, accurate, and auditable data is non-negotiable. AI trained on flawed data will produce flawed outputs. In our world, that has real consequences. We really need finance-driven AI training.



Junko Swain
Chief Accounting Officer
Workiva

AI will be measured in its impact on human decision-making

The distinction will be visible when AI is applied to human judgment. Firms that utilize AI will optimize their teams by creating higher-leverage decisions through relationship knowledge, market information, and accountability. The test in our context: Did AI optimize our data to assist us in making better credit decisions or only the speed of documentation? Those are very different outcomes.



Ignacio de Osma
Vice President, Technology
Lafayette Square Technologies

Gaps in data and AI reliability hurt decision-making

64%

of practitioners surveyed say they lack high-quality data for use with AI.

2025 Global Practitioner Survey, Workiva

How teams use Workiva AI

Seamless. Secure. Specifically tailored to today's financial reporting, sustainability management, and governance, risk, and compliance workflows. See how thousands of companies use Workiva AI to increase team efficiency, quality of insights, and reporting assurance every day.

Financial Reporting

- Prepare for an earnings call
- Analyze a debt agreement
- Summarize MD&A
- Draft a narrative based on a table
- Draft risk factors for a specific industry
- Aggregate final financial figures for a summary

Governance, Risk, and Compliance

- Draft a policy based on an existing report/file
- Identify gaps in controls coverage and documentation
- Define actions to continuously monitor for merging risks
- Define test steps and activities aligned to new regulations
- Analyze a report to optimize testing efforts
- Identify overlapping controls
- Analyze a process and identify missing risks
- Identify key risks for a new business process
- Analyze my control program against a regulation and identify all gaps

Sustainability Management

- Curate sustainability governance models and narratives with market leading frameworks
- Compare existing disclosures against regulatory standards
- Create a baseline ESG double materiality assessment disclosure specific to your company and/or industry
- Perform peer benchmarking on material topics and disclosures
- Identify industry trends on sustainability targets
- Identify impacts, risks, and opportunities for a given CSRD topic

See it to believe it

Check out **Workiva AI use cases in action** on our demo center.

The advantages of Workiva AI

Workiva AI is intelligence built for complex finance, audit and risk, and sustainability workflows—and it's safely built into the same governed platform 6,500+ teams trust for their confidential data and critical processes. By accelerating delivery and enhancing the quality of work, your organization can confidently stay on top of regulatory demands, keep investors informed, power decision-making, and drive value creation.

Demo Workiva AI now at workiva.com/request-demo.



About Workiva

Workiva Inc. (NYSE: WK) powers trust, accountability, and transparency. Finance, accounting, sustainability, risk, and audit teams from more than 6,000 organizations worldwide, including 85% of FORTUNE 1000® companies*, rely on Workiva for their mission-critical work. We transform how customers connect data, unify processes, and empower teams in a secure, audit-ready, AI-powered, collaborative platform. Learn more at [**workiva.com**](https://workiva.com).

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