



AI Readiness Scorecard — Accounting & Finance Perspective

Assessment Area	What Strong Looks Like	Score (1-5)	Notes
Data Model Stability			
COA Structure	COA is rationalized, governed, and aligned to reporting		
Dimensions & Hierarchies	Shared definitions across systems with stable hierarchies		
Mappings & Integration			
Entity Mappings	Consistent mappings across entities and systems		
System Integration	Automated integrations with minimal manual handling		
Reconciliation	Clear reconciliation logic and controls exist		
Governance & Controls			
Ownership & Accountability	Clear ownership for data, models, and mappings		
Change Management	Formal change control for COA, dimensions, and mappings		
Auditability	Numbers are traceable, explainable, and defensible		
AI Risk & Use Case Readiness			
AI Exposure Areas	Known areas where AI influences finance outputs		
Risk Tolerance	Low-tolerance reporting areas clearly identified		
Use Case Prioritization	AI use cases selected based on risk-adjusted ROI		

Scoring Guide

- 1 Informal, manual, and inconsistent; results depend on individual effort.
- 2 Basic structure exists, but application and enforcement vary.
- 3 Generally works, but requires manual oversight and exceptions.
- 4 Standardized, consistently applied, and clearly owned.
- 5 Stable, scalable, and supports automation with confidence.

Below 30 points	Foundational weaknesses are likely to be amplified by AI; focus should remain on stabilizing the model before pursuing automation.
30-44 points	Core processes function, but structural gaps increase risk as AI use scales; targeted remediation is recommended before broader adoption.
45-55 points	Your finance and accounting dataset is stable and governed enough to support AI and advanced automation with confidence.



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