

## Hey! What's New? 2025-53

### Why CFOs Are Already Data Leaders and Perfectly Positioned For AI

Kate Motonaga writes, in a blog on the CFO webpage, that even though artificial intelligence continues to grab headlines, the finance function has quietly been managing its own form of machine intelligence for decades. "Anyone who has built a forecast under pressure or navigated a last-minute audit request knows what I mean."

Although much of the attention around AI remains focused on IT and innovation teams, she points out that "finance has long held responsibility for an organization's most sensitive and high-stakes data. CFOs and controllers are already wired to think in terms of compliance, controls and risk. This makes them well suited to lead AI strategy and governance."

This is not only about adopting new tools, she adds. "It is about recognizing finance as a data-native function, one that already sits at the center of enterprise risk, strategy and trust."

Finance has always been a data function, Motonaga says. "From revenue forecasting and audit trails to regulatory filings and treasury flows, finance leaders manage far more than the P&L. They are stewards of structured, regulated and often confidential data. In many ways, finance has been the enterprise's data custodian, whether we volunteered for the role or not. What has changed is the scale, speed and expectation around how that data is used."

AI is starting to feel less like a buzzword and more like a practical tool, Motonaga continues. "It helps finance spot patterns, flag anomalies and automate the kinds of tasks no one misses when they are gone. But those benefits only matter if finance leads the conversation about how AI is used, governed and integrated. In many organizations, finance is better equipped than any other function to take on this responsibility."

This is not about turning CFOs into technologists, she assures us. "Surviving three ERP implementations should at least earn us an honorary IT badge. What matters is that finance already operates with the mindset required for AI leadership: compliance-first thinking, audit awareness and cross-functional visibility."

Boards want to know how AI will improve performance while managing risk. "Ideally, they want those answers without the added drama of unwanted headlines or regulatory surprises. CFOs sit at the intersection of performance and oversight, with both the visibility and credibility to guide the discussion."

As well, she notes, "CFOs are becoming natural counterparts to chief information officers and chief data officers. This is especially true where AI is being applied to forecasting, fraud detection, spend analysis and operational decision-making. These shifts are already underway.

To help finance leaders navigate this transition, Motonaga uses a framework called the intelligence model. It outlines five domains where finance should lead.

**Insight generation**, "which involves moving beyond backward-looking reporting to real-time scenario modeling."

**Risk stewardship**, "where AI is integrated into enterprise risk management without compromising control."

**Data governance**, “where you treat finance as both a consumer and steward of data.”

**Operational agility**, “where AI tools reduce manual processes and improve forecasting.”

**Board fluency**, “equipping finance leaders to speak credibly about AI risks, governance models and strategic value.”

This model, she says, “reflects what top finance teams are already doing. Now, AI increases both the opportunity and the responsibility. You do not need a data science degree or a flashy new title to lead in this space. If you manage audits, oversee compliance or analyze trends, you are already working with the kind of structured data that drives AI.”

This shift isn’t about replacing people, she concludes. “It is about using better tools to amplify the judgment finance professionals already bring to the table. Leaders who build comfort with AI and its governance frameworks will increase their influence and relevance.”

For more, see [Why CFOs are already data leaders and perfectly positioned for AI | CFO.com](#).