

# AI at scale: from experimentation to real business value

AI has entered a new phase. After years of experimentation, organisations are under increasing pressure to demonstrate measurable returns from their AI investments. While enthusiasm remains high, many businesses continue to struggle to translate pilots and proofs of concept into meaningful business outcomes. The challenge is no longer adoption, it is value creation.

## 95%

of C-suite leaders confirmed at the start of the year that AI is having an impact on their organisation\*

## 80%

of leaders have restructured teams in the last 2 years to implement AI\*

## 63%

C-suite leaders report up to 10% returns on their AI investments, with a fifth seeing higher gains\*\*

\* C-suite barometer: outlook 2026    \*\*C-suite barometer: 2026 mid-year insights

## Key insights

### Starting with business value, not technology, is essential.

Organisations generating the strongest returns begin with strategic business challenges and focus on outcomes before selecting the tools to deliver them.

### Prioritising measurable use cases is critical.

Targeted AI applications tied to specific business outcomes are far more likely to demonstrate value than broad, difficult-to-measure productivity initiatives.

### Building the right foundations is key.

Strong governance, quality data, clear accountability and proportionate risk management enable organisations to move beyond pilots and scale successfully.

### People remain at the centre of transformation.

Successful AI adoption depends on leadership, workforce enablement and clear communication about how AI supports growth and performance.

### From AI hype to AI value.

The next phase of AI transformation is not about deploying more tools, it is about demonstrating measurable business outcomes and sustainable returns.



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“Organisations that succeed will not necessarily implement more quickly. They will implement more coherently, with clearer priorities and stronger execution discipline.”

**Florence Sardas**  
Partner, Chief Transformation Officer  
Forvis Mazars Group

## The CEO Focus: define where value should be created

**The main risk isn't doing too little – it's doing too much without delivering impact.**

- **Anchor AI in business outcomes:** require every AI initiative to be tied to a revenue lever, a cost driver or a key decision process
- **Narrow the focus to drive real impact:** prioritise a limited number of high value, multifaceted use cases, and avoid spreading investments across too many initiatives
- **Own the transformation narrative:** clearly position AI as a productivity and decision enhancement lever, not a workforce reduction programme; communicate consistently across the organisation
- **Align the leadership team on value and time horizon:** ensure the CFO, CIO and business leaders agree on what success looks like, how value is measured and when returns are expected
- **Institutionalise adaptability in execution:** move away from static transformation roadmaps, implementing quarterly reprioritisation of initiatives and rapid decision loops at the executive level

## The CFO Focus: ensure value is measured and realised

**Treating AI like a traditional IT investment is a mistake. Value is progressive, linked to adoption, and uneven across use cases.**

- **Move the conversation from capability to performance:** source and track operating metrics, not just technical outputs (cycle times, productivity gains, error reduction, capacity creation, etc.)
- **Build a robust ROI and value tracking framework:** track real investment costs (including data, integration, change) and realised benefits (not just projected ones); distinguish between short-term efficiency gains and longer-term business impact
- **Fund capabilities, not fragmented initiatives:** allocate budgets to data foundations, AI platforms and shared components
- **Stage investments and enforce discipline:** link funding to milestones and measurable outcomes/adoption rates
- **Reallocate resources as value materialises:** proactively adjust workforce allocation and cost structures

## The CIO & CTO Focus: make value scalable and sustainable

**Chasing the latest AI trend without strong foundations will increase fragility rather than value.**

- **Prioritise data and governance as foundations:** invest in data quality, accessibility and ownership, and integrate governance into all transformation initiatives, not just AI
- **Design for enterprise-wide transformation:** move beyond tactical use cases, identify multipurpose capabilities, ensure reusability across functions and align AI initiatives with broader digital transformation
- **Establish repeatable patterns for scale:** standardise data classification approaches, approved AI processing environments (“zones”) and human-in-the-loop validation mechanisms
- **Focus on integration into core workflows:** embed AI into existing business processes and decision-making flows, and ensure interoperability across systems
- **Evaluate technology choices based on business needs:** start with the problem, not the tool; select technical solutions that fit the use case, the data environment and the risk level