

## The CFO's Guide to AI as a Managed Financial Capability

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### The Problem - The AI Value Gap

Most AI initiatives increase cost before they increase value, failing to deliver a defensible ROI. Without a defined owner, Finance departments inherit risk without visibility into spend or outcomes.

### The Solution - The [oxhey.ai](https://www.oxhey.ai) "Sweet Spot" Financial Model

We align AI delivery to the AI Coaches.com **AI Sweet Spot Framework™**, ensuring that technology investment results in **Measurable Business Results** through the intersection of Strategy, Execution, People, and Technology.

## 1. Financial Impact Levers

Our model focuses on three primary drivers to ensure AI moves the needle on the P&L -

- **EBITDA Growth** - Implementing AI Agents that directly impact margin and productivity.
- **GPR Improvement** - Reducing the cost-to-serve by removing manual effort from operational workflows.
- **Cash Flow and Revenue** - Enabling revenue growth through AI-driven workflows and improved throughput.

## 2. The Fractional CAIO - Cost-Effective Leadership

Instead of expensive, open-ended consultancy, we provide a **Fractional Chief AI Officer (CAIO)** accountable for financial outcomes.

- **Value Hypotheses** - Every project starts with clear financial KPIs.
- **Spend Control** - Centralised governance over AI spend, vendors, and models.
- **Risk Mitigation** - Cyber protection and compliance are built-in, not bolted on.

## The 90-Day ROI Roadmap

Phase	Focus	CFO Outcome
<b>Days 1–30</b>	Strategic framing and KPI alignment	Defined value hypothesis and risk framework
<b>Days 31–60</b>	Deployment of 2–3 operational AI workflows	Immediate reduction in manual effort/friction
<b>Days 61–90</b>	Adoption and benefits tracking	Validated ROI and margin improvement

## Governance and Control

We ensure AI is treated as a **managed financial capability**.

- **Visibility** - Finance retains full visibility over AI value and spend at all times.
- **Accountability** - A single point of executive leadership prevents fragmented "Shadow AI" being implemented.
- **Sustainability** - We provide temporary leadership until the capability is self-sustaining.

*The question for the Board is no longer if, but who owns delivery and outcomes.*