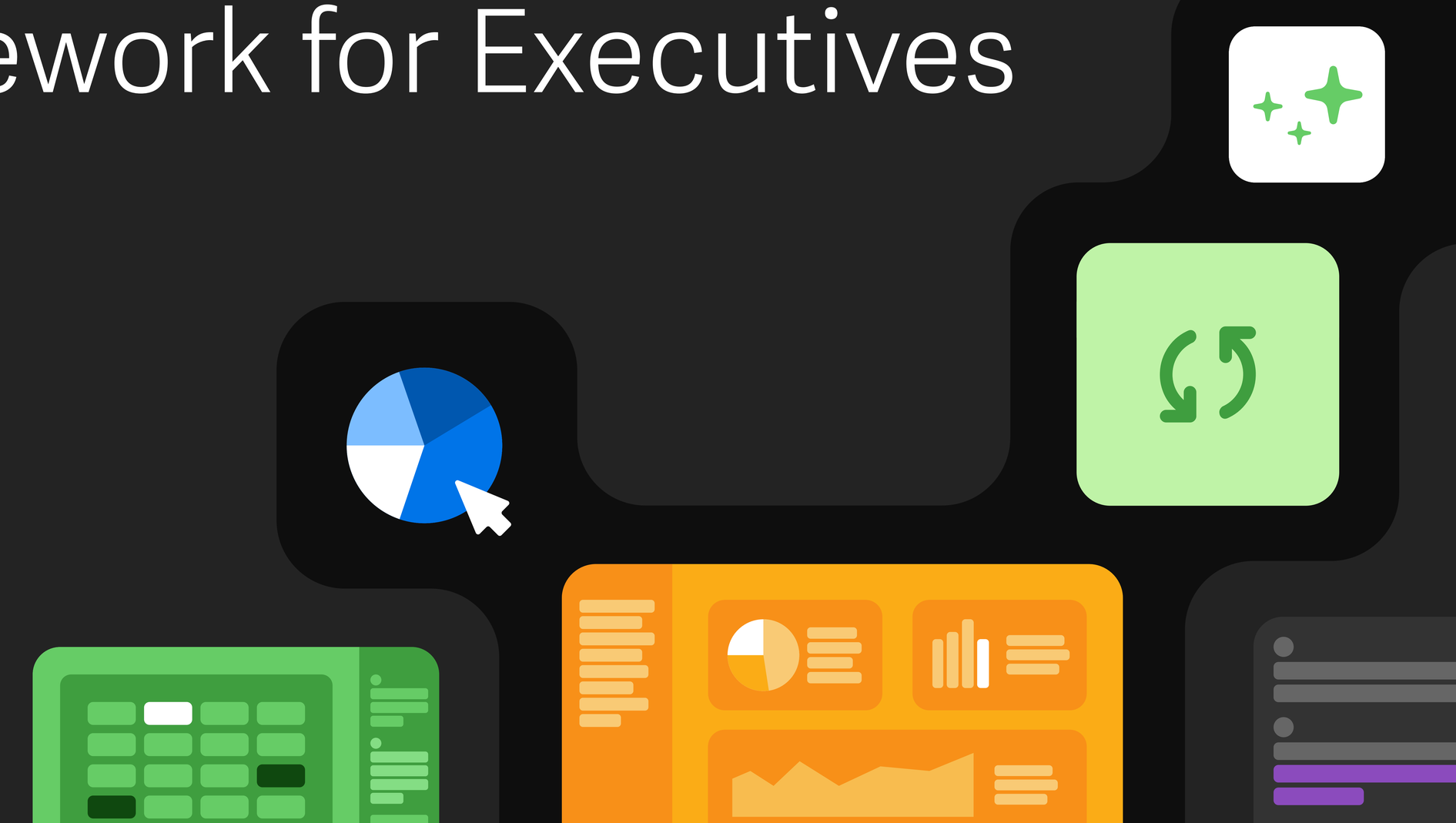
Workiva®

The Foundations of Scalable AI: A Framework for Executives



Introduction

The mandate for AI is only growing stronger. Finance, risk, and sustainability leaders are under pressure to move faster and go further with AI.

Most AI tools deliver on speed. But they likely cannot deliver on the defensible outcomes that these leaders will ultimately be responsible for. When AI-generated responses sound authoritative but cannot be proved, how useful are they? When AI outcomes are inevitably questioned, the reasoning behind these outcomes needs to be traceable.

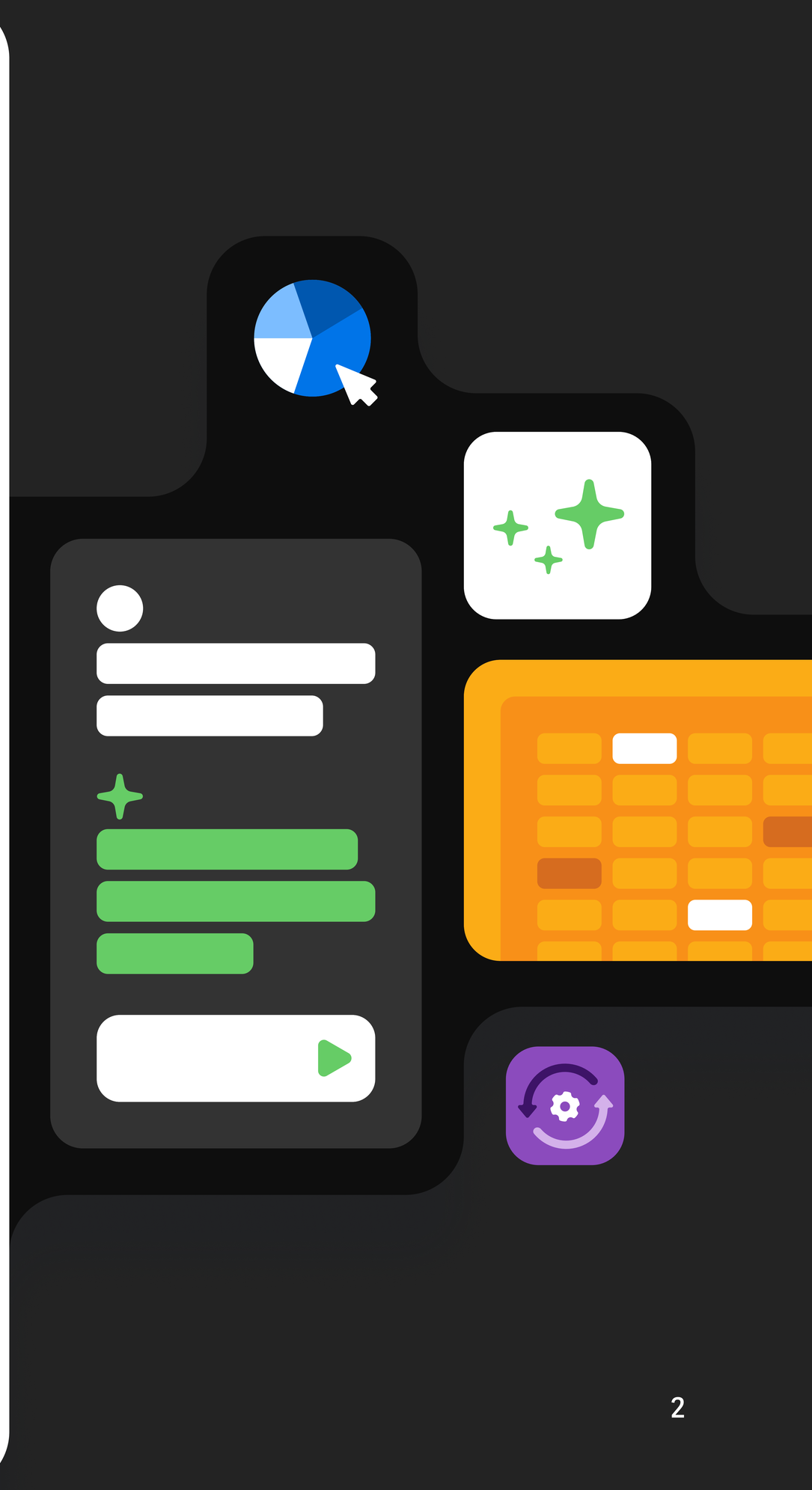
Speed without governance leads to mistakes. And errors are happening, every day, at organizations across the globe. In **Workiva's 2026 midyear executive benchmark survey,** 26% of executives said internal AI audits have detected errors that reached external audiences or the board.

Not only is this risk unacceptable, it is avoidable.

When organizations deploy AI on shaky foundations, there will be points of failure—hallucinations, an increased need for human verification, the potential for sensitive information to leak through shadow use of AI.

With a stable foundation in place, organizations can use AI that enables them to work at speed and have confidence that they can trace and prove outputs. Teams can work with sharper analysis, address questions with confidence, and tackle complex workflows. With a stable foundation, AI can scale.

This framework establishes those foundations across an assurance architecture, purpose-built AI, and tools to build and customize.



Scalable AI Starts with Data Integrity

First, for AI to scale and deliver ROI, it needs to be provided with accurate data because AI is only as good as the data it works with.

Feed it incomplete data and it will fill in the gaps with assumptions. Feed it inaccurate data and it will amplify errors.

Only 11% of executives surveyed said their data quality is sufficient for AI use. A further 71% surveyed said poor data quality has at least moderately impacted their use of AI in financial and sustainability reporting. Organizations are rapidly deploying AI tools without first establishing confidence in their data.

Data integrity is critical to the success of any AI program's ability to scale. For data to be AI-ready, it needs to be traceable, unified, and secure:

- Before an employee can sign off on an AI-generated output, they have to be confident in the data it was built on
- Before an AI tool can connect to your environment, the data in that environment has to be trusted
- Before it can draw on institutional knowledge, that knowledge has to be accurate
- Before agents can execute complex processes, the inputs they act on have to be reliable

To scale your AI, make sure that your data and the processes surrounding it hold up to scrutiny.

"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
CFO
Pie Insurance

Check it out...

See how to unify data for reporting within the Workiva platform.

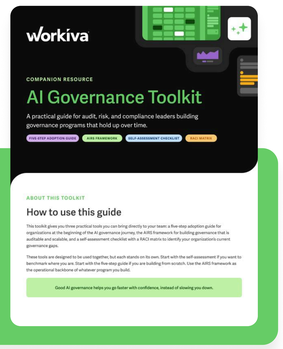
Assurance Architecture

Governance, traceability, and defensibility

Speed without governance creates risk. Most enterprise AI tools operate outside the environments where data lineage, access controls, and audit trails live. So while they deliver on speed, their outcomes can't be proven.

Teams wanting to use these tools to work on sensitive data either have to move that data outside of their trusted data environment, which introduces risk, or accept that AI-assisted outputs will lack the traceability that their work demands. Neither option is workable.

To solve this, and to build confidence in the accuracy of AI outputs, it's necessary to build robust assurance architecture around AI. Keeping three core principles for this architecture front-of-mind—traceability, governance, and defensibility—will set you in good stead. These are the principles that Workiva AI is built on so that AI outputs are traceable back to source, governed by the same controls and oversight that already exist within the Workiva platform, and defensible when questioned.



For a five-step adoption guide to kick-starting your AI governance journey, an AIRS framework, and a self-assessment checklist to identify gaps, read the **AI Governance Toolkit.**

Governance

Governance makes AI viable for high-stakes work by establishing safeguards. Good AI governance will enable you to deploy new AI capabilities with confidence and should cover core competencies, including mandatory evaluation criteria (documenting purpose, risk boundaries, testing evidence, monitoring approach, and required approvals), release controls, and continuous post-release monitoring.

Traceability

When a regulator or auditor asks how an output was produced, the answer has to be specific and verifiable. Traceability means knowing what data the AI drew on, which model was involved, and what an employee authorized. Without traceability, AI outputs may sound good but they cannot be used with confidence.

Defensibility

Defensibility is the outcome of governance and traceability working together. An output is defensible when an employee can stand behind it, explain how it was produced, and point to the source data that informed it.

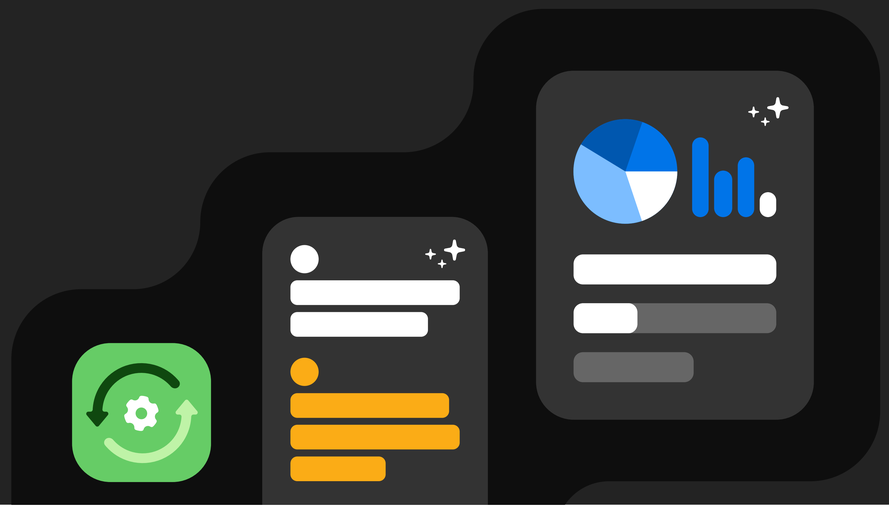
Purpose-built AI

Integrated, grounded in your context, and built for your work

General-purpose AI tools can store context across sessions. But they can only draw on the context provided by the individual user. They have no access to the broader organizational content that matters for confidential work. That context remains locked inside secure systems.

AI that's purpose-built to exist alongside sensitive data should know your context, processes, and the standards your work has to meet before you write your first prompt. That only happens when an AI tool is fully integrated into the environment where high-stakes work happens.

That's how finance, risk, and sustainability teams can go faster and further with AI.



Ground AI in your context

Access to institutional context is directly addressed by Knowledge: a persistent intelligence layer within Workiva AI. Knowledge gives teams the ability to build from their own content. This is content that could include prior filings, auditor checklists, technical accounting memos, internal policies, regulatory standards, institutional guidance, and more.

Load it once, and Workiva AI draws from it automatically across the reporting process and cycle.

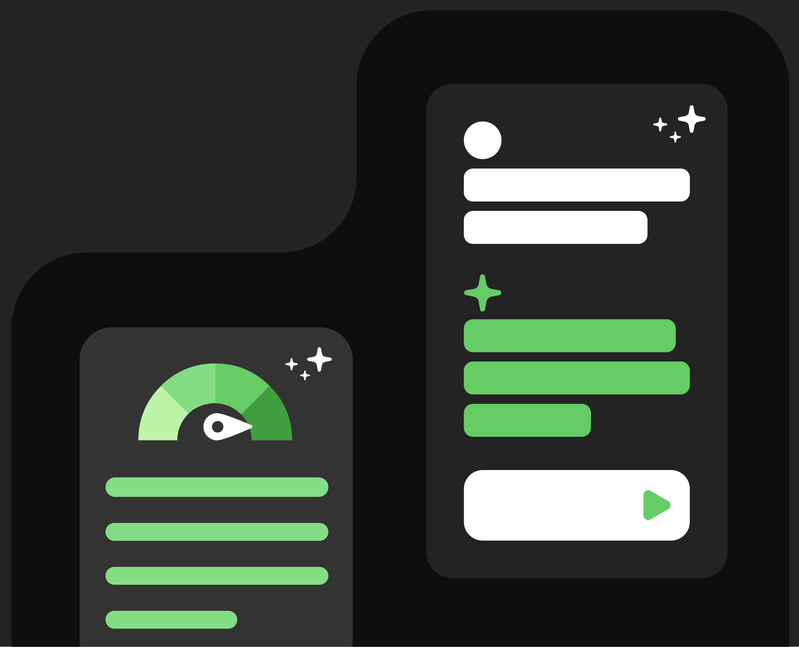
Because Knowledge lives inside the Workiva platform, sensitive data never has to leave the platform. And because existing context can be easily called on, each reporting cycle can build on the last rather than starting from scratch.

With Knowledge, **financial reporting teams** can draft new disclosures grounded in prior filings, run footnote quality checks against auditor checklists, and prepare earnings releases with context that carries forward quarter over quarter. **GRC teams** can map existing controls against new regulatory requirements. And **sustainability teams** can draft ESRS and ISSB-aligned disclosures from an intelligence layer that already knows the organization's prior approved language, internal frameworks, and evidence base.

Deploy purpose-built agents

Many organizations are still in the early stages of AI adoption: single-prompt interactions, document summaries, first-draft generation. The shift to agents changes what's possible. Agents reason across a process, sequence the steps required to complete it, and act under human oversight.

The Workiva platform's purpose-built agents are designed for the specific, high-stakes reporting processes where finance, sustainability, and risk teams cannot afford to get it wrong. They execute defined processes, produce outputs traceable to source, and operate under human oversight.



Purpose-built agents within Workiva AI include:

Sustainability Disclosure Agent:

Drafts, checks, and improves sustainability disclosures against ESRS and ISSB standards. Generates framework-aligned drafts, runs a gap assessment, and delivers a compliance scorecard with specific action items. Teams move from interpreting a standard to reviewing a draft, with a clear record of how each output was produced.

Tie-Out Agent:

Performs comprehensive consistency checks across financial reports, flags discrepancies, links to the exact source of each variance, and surfaces an explanation for each. Teams catch errors earlier, close faster, and finish with a documented audit trail before the external auditor arrives.

Benchmarking Agent:

Brings peer analysis from SEC 10-Ks and 10-Qs directly into the platform where disclosures are drafted and reviewed. Teams can build custom peer groups, identify disclosure gaps, and draft market-aligned disclosures with insights traceable to the source filing.

See Workiva AI in action

Tools to build and customize

Democratization and customization

Governance and traceability increase trust in AI. Purpose-built AI grounds work in your context and helps accelerate defensible outcomes. The third principle is about breaking down organizational barriers to scale AI across your business.

For rapid scale, teams need the ability to customize pre-built automations or build new ones. And they need to be able to do so without having to work with internal IT or engineering teams or waiting for new capabilities to be made available by their technology vendors. They also need to be able to securely connect enterprise AI tools to sensitive data so they can push out updates across the business and quickly close out processes across separate tools.

Giving your teams the ability to become no-code builders while ensuring that there aren't any break points across end-to-end processes will support autonomous innovation at scale.

Build and customize agents

Workiva created Agent Studio for users who want to build and customize agents. It removes traditional IT bottlenecks by giving customers the ability to either tailor pre-built agents or create their own in plain language, without needing to write a single line of code.

Complex, organization-specific workflows can be automated without compromising the control that high-stakes work depends on.

One example is month-end variance analysis—a process traditionally buried in manual data pulls and un-governed spreadsheets. With Agent Studio, finance teams can turn that multi-step scramble into an automated workflow within a few clicks, pulling system data and surfacing period-over-period insights entirely within a secure, auditable workspace.

You build the agents you need for your processes. Build that process once, share with your team to use and reuse every cycle, and scale the benefit.

Connect enterprise AI

By connecting your enterprise AI tools directly to your reporting environment, you can run each model on the same trusted, up-to-date source of truth.

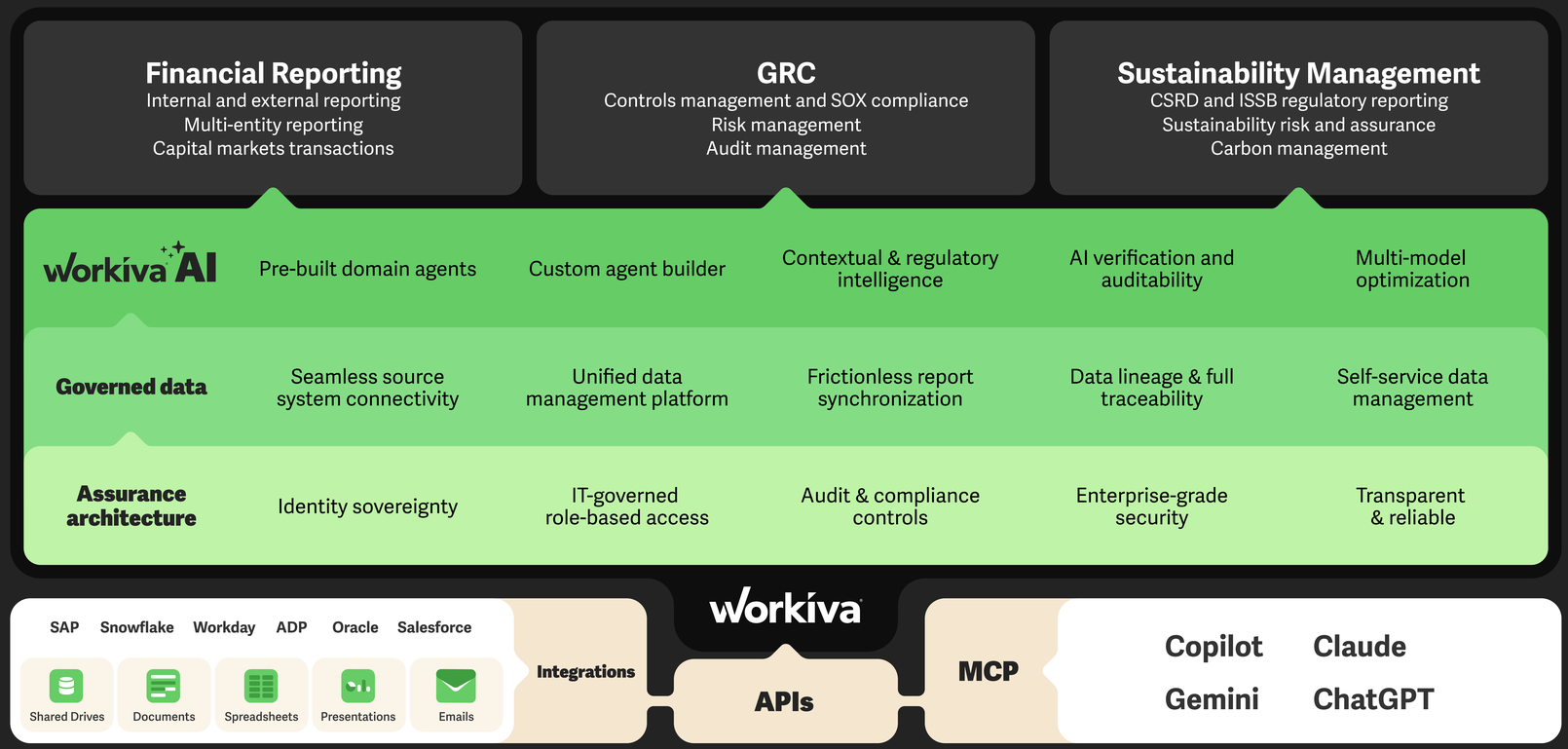
Workiva MCP (model context protocol) gives enterprise AI a governed path into the platform that 6,700+ companies trust to house their most sensitive data. It works by allowing enterprise AI to query data that the user has access to, and it automatically inherits the user's identity, permissions, and audit controls.

Workiva AI is designed to help finance, risk, and sustainability teams accelerate complex, high-stakes processes. When you need to push out updates or extend that process to support another team or use case, you can connect Workiva AI to your enterprise AI through Workiva MCP. When you do that, actions taken by that enterprise AI stay connected to a governed environment with traceability.

Bridge your systems once, extend governed access across every team, and scale intelligence safely across your entire AI ecosystem.

Learn more about Workiva MCP

The Workiva Platform



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Within the Workiva platform, AI works within the environment where trusted data, governance controls, workflows, and stakeholders already live.

The Workiva platform delivers the traceability, governance, integration, and defensibility that finance, risk, and sustainability leaders need to go further with their work: into sharper analysis, more complex reporting, and answering harder questions.

And the Workiva platform has proven ROI: A Forrester Consulting Total Economic Impact™ (TEI) study found that a composite company using the Workiva platform saw 208% ROI over 3 years and payback in under 6 months.

Scale your work faster, and with confidence, with AI that delivers governed, traceable, and defensible outputs.

See the Workiva platform in action.

Explore domain-specific demos for finance, risk, and sustainability at the Workiva AI Hub.

And request a demo here.



About Workiva

Workiva Inc. (NYSE: WK) powers trust, transparency, and accountability. Accounting, finance, sustainability, risk and audit teams from more than 6,700 organizations, including over 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 platform.
Learn more at workiva.com.

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