

SMARTER, STRONGER AUTOMATION

Operationalizing AI with Confidence:
*An Actionable AI Framework,
Reinforced by ISO 42001*



OPERATIONALIZING AI

Learning Objectives

- Understand how ISO/IEC 42001 establishes an AI Management System
- Connect AI governance and certification to real delivery and business value
- Apply framework to operationalize AI across people, process, data and technology
- Measure AI outcomes while maintaining compliance, transparency and responsible use
- Identify next steps for aligning AI compliance, innovation and execution

AI Leaders



Carmel Wynkoop

Partner of AI, Automation & Analytics
Armanino Advisory LLC

Carmel leads the Business Analytics & Automation practice, providing data driven process improvements and automation solutions to a growing number of industries for complex issues. She has more than 25 years experience leading highly effective cross functional teams enabling business process transformation through technology to achieve the strategic goals of her clients. Carmel has hands on experience modernizing/transforming business processes and has led large scale ERP implementations around the world to help organizations lay the foundation for digital transformation.



Arti Lalwani

Managing Director, ISO Audits
Armanino Advisory LLC

- ISO Practice Lead at Armanino specializing in ISO 27001, ISO 27701, ISO 42001, ISO 27017, ISO 27018.
- Issued over 500 ISO certificates for organizations ranging from small start-ups to large cloud companies.
- An ANAB accredited Certification Body for ISO 27001, ISO 27701 and ISO 42001.

Firm Overview



Employees
2700+

Team Members in
41 States

Firm Ranking
20th Largest

Canada
Vancouver

India
Ahmedabad
Hyderabad

California San Ramon Century City El Segundo Irvine Los Angeles San Francisco San Jose Woodland Hills	Florida Boca Raton	Missouri St. Louis St. Charles	Tennessee Nashville
Colorado Denver	Idaho Boise	New York New York City Garden City	Texas Austin Dallas
	Illinois Chicago	Pennsylvania Philadelphia Scranton	Washington Bellevue



WHO WE ARE

Firm Overview

OUR PROMISE

Armanino delivers **impactful, bold solutions** that **increase clarity and spark success** for today and tomorrow.

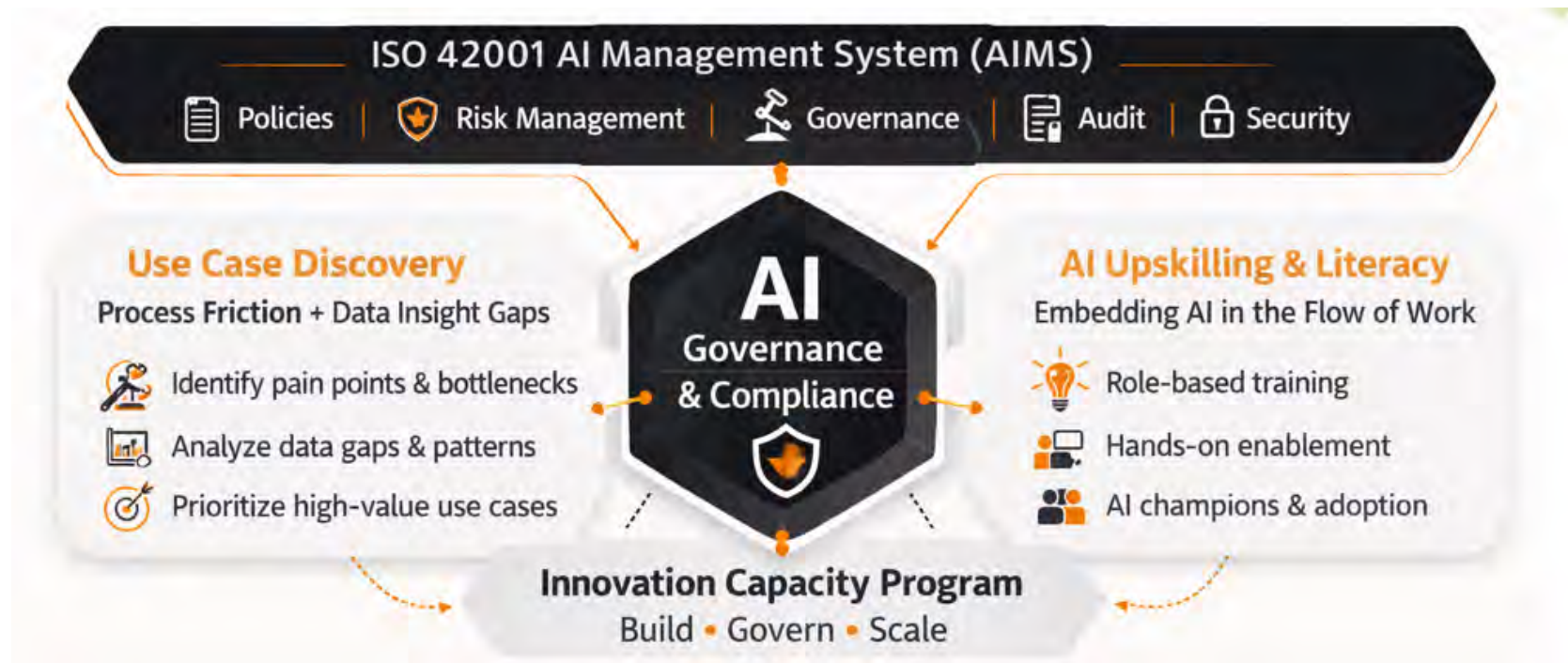
When it comes to your success, we know addressing today's challenges is just as important as planning for the future. Our teams bring deep industry experience to help organizations reach peak performance today, and to help you prepare for the future.

Recognition & Awards



AI Transformation

Building a Scalable AI operating Model





What is ISO 42001

- Developed by the International Organization for Standardization, ISO/IEC 42001:2023 is an Artificial Information Management Security standard providing requirements for an AIMS ISO 42001 defines what an AIMS is, what is required to be included within an AIMS, and how management should implement, monitor, and maintain an AIMS. ISO 42001 is the First AI Certification.
- ISO 42001 has clauses 4-10 and a control set for organizations to implement to address their AI risk, known as the organizational controls.
- ISO 42001 is a three-year certification.

ISO 42001 SOLVES

✓ Undefined ownership of AI outputs

✓ Uncontrolled model deployment

✓ Lack of traceability and auditability

✓ No monitoring discipline

✓ Unclear accountability structures

WHAT LAUNCHPAD DOES

✓ Identify AI use cases for your business

✓ Drive Copilot or agent adoption

✓ Build or modernize workflows

✓ Create measurable ROI

✓ Tell you what AI to build

ISO gives you structure. It does not tell you what AI to build. That is where Launchpad begins.

Slide 8

AL1

I don't need this slide.

Arti Lalwani, 2026-03-12T21:36:52.596

These questions mean your organization is ready for this conversation.

01

We deployed Copilot across the org.

Why is nothing measurably different?

Deploying technology doesn't equal adoption.

02

Our pilots worked.

Why can't we scale them?

Pilots prove concepts. Scaling requires an operating model.

03

The board is asking about AI risk.

What do we actually tell them?

AI risk is not a new category of risk. It's an accelerant of risks we already manage - operational, regulatory, reputational, cybersecurity, and strategic.



Why you need an Operational Model

Transformation is about reimagining work, not adding tools.

Most organizations are experiencing the same patterns:

Fast adoption

AI use spreads quickly across teams, often unevenly.

Mixed outcomes

Pilots show promise but scaling and reliability are inconsistent.

Trust pressure

Leaders need confidence in accuracy, accountability, and controls.

The winner is the organization that can scale AI with confidence.

ROOT CAUSES

Four gaps that prevent AI from scaling. All four must be closed.

Strategy Gap

AI is a declared priority with no shared definition of success. Teams run pilots without a value thesis. Too many ideas competing for too few resources.

Delivery Gap

Use cases stall between prototype and production. Data and integration constraints surface too late. No repeatable path from pilot to scale.

Adoption Gap

Employees use tools like search engines, not workflow assets. Managers cannot evaluate AI outputs. Shadow AI grows in the gaps.

Governance Gap

Accountability for AI errors is undefined. Risk and compliance concerns delay deployment. Leaders need auditable AI and do not have it.

These are not problems to solve in a meeting. They are the reasons to build an AI operating model.

armanino.com

ISO is not an AI strategy. It is an AI Management System.

An ISO certified firm embeds intelligence into every layer of work. It connects human judgment, operational data, and automated execution into a system that learns, scales, and governs itself.

01

AI and Data Discovery

Strategy, Prioritization, Roadmapping

Surface where AI creates real business value. Prioritize by effort, impact, and risk. Build alignment across IT, operations, and leadership before a single line of code is written.

02

People and Productivity

Copilot Adoption and Workflow Integration

Amplify individual output through AI-enhanced workflows. Move employees from passive users to active supervisors. Measure time savings from day one.

03

Innovation Program

Agentic Build, Governance, and Scale

Deploy AI agents that operate multi-step workflows. Run them under a governance model that defines ownership, monitors outputs, and builds trust from the first deployment.

Artificial Intelligence Management System

ISO/IEC 42001 establishes an AI Management System (AIMS) — a structured framework that governs how AI is developed, deployed, and monitored across an organization.

It is not a checklist. It is an operating management system.

- 1 Policy**
Defined AI principles and organizational scope
- 2 Risk Management**
Identify, assess, and mitigate AI-related risks
- 3 Accountability**
Ownership at every stage of the AI lifecycle
- 4 Monitoring**
Continuous performance and compliance tracking
- 5 Continuous Improvement**
Built-in cycles to evolve and strengthen governance

ISO 42001 Certification Roadmap

Stage 1 Audit

Check of all documentation to confirm that all Management System elements are completed. Understand how prepared you are for the Stage 2, and whether you understand the requirements of the standard. Confirm the scope of certification and ensure plan in place for full implementation of your AIMS, Plan program for Stage 2.

1

Surveillance

Annual checks to ensure ISMS is effectively operated and maintained, with evidence of continual improvement.

5

Maintenance

Ensure all controls continue to be implemented. Maintain risk-based internal audit program including audit of all controls, Complete management reviews, maintain and review KPIs and corrective actions, and maintain continual improvement.

Stage 2 Audit

Confirmation of implementation of AIMS, including interviews with senior management, review of internal audits and audit trails, management review, compliance with legal duties, check on controls, KPIs, staff awareness and competency, and planning programs for ongoing visits.

4

2

Preparation and Documentation

Implement AIMS ensuring integration with existing Management Systems, processes, and culture. Identify interested parties and applicable legislation; complete risk assessment, complete risk treatment plan; develop Statement of Applicability and identify accredited certification body.

Launchpad Workshop, AI Impact Assessment & AI Internal Audit

Launchpad Workshop

What to build and how to execute.

- Use case discovery and prioritization
- Workforce adoption and change management
- Agent deployment and workflow automation
- Measurable ROI across three phases



AI Impact Assessment

A process that analyzes how an AI system may affect **people, organizations, and society.**

- Identify potential **risks and harms**
- Ensure **ethical and responsible AI use**
- Support **transparency and accountability**
- Ongoing Assessment for a risk based standard



ISO 42001 Internal Audit

ISO ensures that the **AIMS** is working properly and following the organization's policies and the requirements of the standard.

- AIMS complies with ISO/IEC 42001 requirements
- Ensure AI processes are **implemented effectively**
- Identify **non-conformities and improvement opportunities**
- Verify that AI risks and controls are properly managed

All Three are a requirement for ISO 42001

ISO 42001: Artificial Intelligence Management System Roles

AIMS different roles are needed to **develop, manage, deploy, and use AI systems responsibly and effectively.**

These roles ensure the AI system is **accurate, ethical, secure, and useful.**

AIMS Role: Producer/Developer:
Developers create the **core intelligence of the system**, making it capable of learning and making predictions.

AIMS Role: Provider:
An AI provider is an organization or entity that provides products or services that uses one or more AI systems. AI providers encompass AI platform providers and AI product

AIMS User: An AI user is an organization or entity that uses AI products or services.

Developer: Creating your own source of AI

Producer: An AI producer is an organization or entity that designs, develops, tests and deploys products or services that use one or more AI system

Platform provider: An AI platform provider is an organization or entity that provides services that enable other stakeholders to produce AI services or products.

User: Organization utilize this role for many reasons including understanding which applications are being used within the organization

You Can't Spell Armanino Without "AI"

Connect with us:

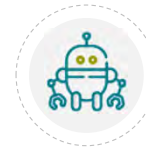
Carmel.Wynkoop@armanino.com

Arti.Lalwani@armanino.com

Benefit of ISO 42001 Certification



Improves **trust in AI systems**



Ensures **ethical AI development**



Helps manage **AI risks and errors**



Supports **legal and regulatory compliance**



Enhances **organizational reputation**



Three Year Certification

NEXT STEPS

Three starting points. One destination: AI that is accountable and scalable.

FRONTIER LENS

01

AI and Data Discovery Workshop

Surface your highest-value AI use cases, assess data readiness, and build a prioritized roadmap tied to real business outcomes.

ISO LENS

02

AI Maturity and Governance Gap Assessment

Evaluate your organization against ISO 42001. Identify governance gaps that must be closed before you can scale with confidence.

COMBINED

03

Accountable AI Operating Model Roadmap

A single engagement delivering a unified governance structure and execution plan. Your end-to-end blueprint for becoming a Frontier Firm.

Three phases of innovation. Each one builds on the last.

PHASE 1	PHASE 2	PHASE 3
<p>Humans Work Faster</p> <p><i>Human with AI assistant</i></p> <p>AI handles repetitive tasks. Employees focus on higher-value work. The measure of success is individual time savings.</p> <hr/> <p>KEY MEASURES</p> <ul style="list-style-type: none">• Copilot adoption rate• Hours saved per function• Task completion speed	<p>AI Handles Tasks. Humans Direct.</p> <p><i>Human-led, agent operated</i></p> <p>Agents execute workflows across applications. Humans review and redirect. Success shifts to functional KPIs.</p> <hr/> <p>KEY MEASURES</p> <ul style="list-style-type: none">• Close cycle reduction• Cost per process• Error and exception rates	<p>AI Operates. Humans Govern.</p> <p><i>Human-agent teams</i></p> <p>AI runs continuously across operations with defined oversight. Humans set direction and manage exceptions. Success is P&L impact.</p> <hr/> <p>KEY MEASURES</p> <ul style="list-style-type: none">• Total cost of ownership• Revenue and margin impact• Audit and compliance posture

The goal is not to reach Phase 3 fast. The goal is to build it right.

Frontier is not aspirational. These are live across organizations today.

FINANCE

BEFORE

5-day month-end close. 3 analysts on reconciliations.

AFTER FRONTIER

2-day close. Anomalies flagged automatically. Analysts review exceptions only.

SALES

BEFORE

4 hours per rep per week on call prep, follow-up, and CRM updates.

AFTER FRONTIER

Agent handles CRM hygiene and follow-up drafts. Reps focus on selling.

HR AND OPS

BEFORE

New hire onboarding takes 3 to 4 weeks of coordinator time.

AFTER FRONTIER

Agent manages document collection, system access, and task scheduling. Coordinator handles exceptions.

LEGAL

BEFORE

Contract review backlog of 2 to 3 weeks. High outside counsel spend.

AFTER FRONTIER

Standard contracts reviewed by agent in hours. Risk flags escalated to counsel only.

THE CONNECTION

Frontier without governance creates capability with no accountability.

FRONTIER FRAMEWORK

What to build and how to execute.

- Use case discovery and prioritization
- Workforce adoption and change management
- Agent deployment and workflow automation
- Measurable ROI across three phases



ISO 42001

The governance layer that makes it hold.

- Defined policy and accountability structures
- Risk identification and mitigation controls
- Continuous monitoring and auditability
- A system that satisfies board, audit, and regulators

Execution without governance fails. Governance without execution stalls. Frontier AI requires both.

THE DIAGNOSIS

Most organizations have an AI activity problem, not an AI strategy problem.

WHAT MOST ORGS HAVE

- AI tools deployed across teams
- Pilots that showed early promise
- A patchwork of individual use cases
- No shared definition of what success looks like



WHAT THEY ACTUALLY NEED

- **A clear value thesis for each use case**
- **A repeatable path from pilot to production**
- **Workforce adoption built into the model**
- **Governance that supports speed, not slows it**

The ERP Evolution




- ERP journey: On-Prem → Cloud → Connected → Intelligent (AI-Embedded)
- ERPs evolved from transactional to intelligent platforms
- Sage Intacct leads the shift from data entry to data-driven decisions
- AI now acts as a co-pilot, not just a reporting tool



Where AI is Enabled in Sage Intacct

- **General Ledger**
 - Sage Intelligent GL – anomaly detection, natural language queries
- **Accounts Payable**
 - AI invoice capture, GL coding, fraud detection
- **Accounts Receivable**
 - ML-based cash application, payment prediction
- **Planning & Forecasting**
 - Predictive modeling in Sage Intacct Planning
- **Analytics**
 - Ask Sage insights and automated narrative reports

Smarter Selection & Implementation

 BEFORE AI	 WITH AI	 RESULTS
Manual module selection	Data-driven recommendations and predictive risk detection	20–30% faster implementations
Reactive project management	Automated configuration checks	Reduced data migration rework

AI for *Finance Leaders*

“AI turns data into decisions.”

1

Accelerate close cycles

2

Improve forecasting accuracy

3

Deliver real-time insights with
fewer manual steps

The Human + Machine Workforce

- AI augments decisions, not replaces them
- Finance pros become AI supervisors
- Start small to scale adoption
 - Copilots
 - Smart Use Cases
- Armanino **AI Readiness Programs** enable adoption



NOW / NEAR TERM 2025

Sage Intacct Roadmap Highlights

1 ENHANCED AP AUTOMATION

Extending AI across the full Accounts Payable workflow—from bill capture, coding, PO matching to payments, aimed at saving hundreds of hours.

3 CASH FLOW PREDICTION & OPTIMIZATION

Predictive forecasting of cash based on AR/AP trends, vendor payment, helping finance leaders manage liquidity proactively.

5 GENERATIVE & NATURAL LANGUAGE UX ENHANCEMENTS

Features like “Ask Sage” or context-aware natural language search and help inside the product.

2 CLOSE WORKSPACE

A centralized hub inside Sage Copilot that tracks customized close-tasks, surfaces bottlenecks and suggestions to accelerate the close process.

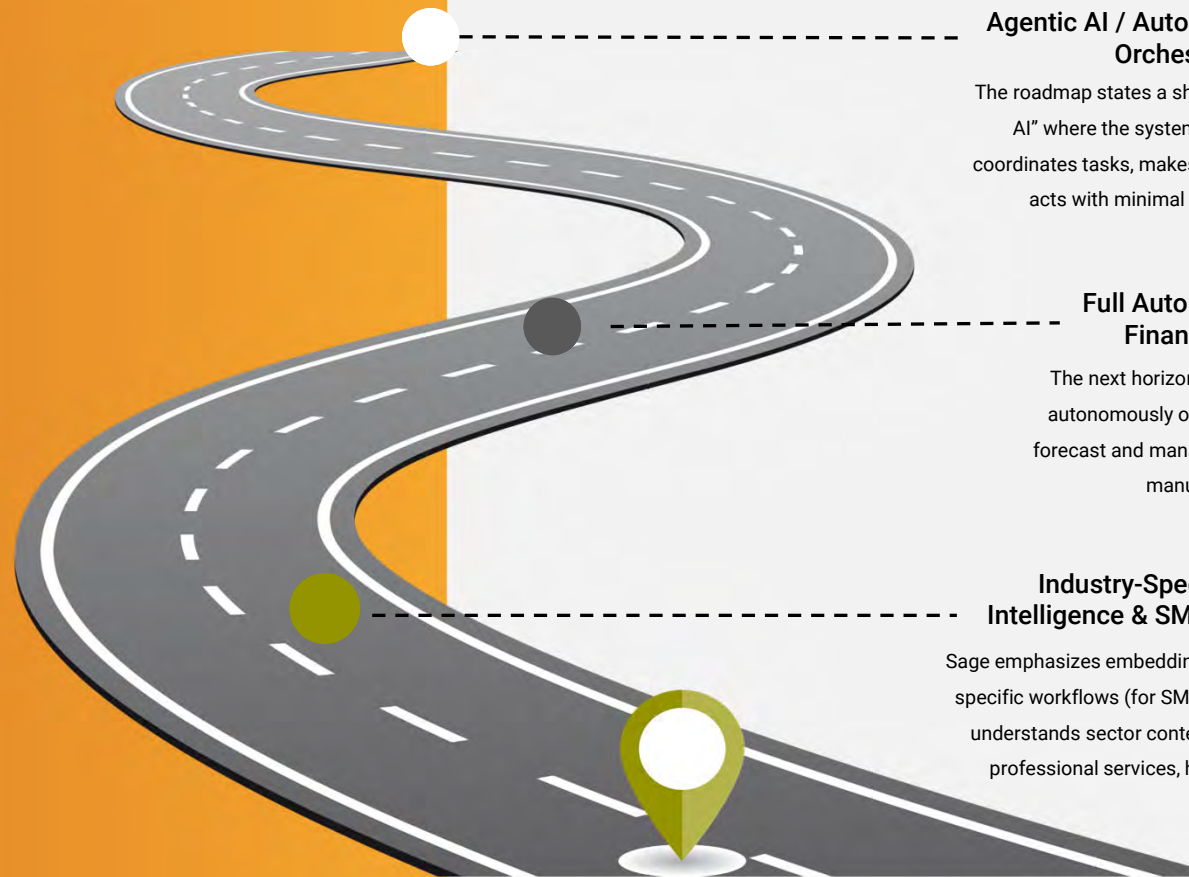
4 CONTINUOUS ASSURANCE / RECONCILIATION AUTOMATION

Features like the “Subledger Reconciliation Assistant” that monitors subledger vs GL, flags discrepancies automatically.

6 DEVELOPER & INTEGRATION TOOLS FOR COPILOT

Tools and APIs that allow building custom AI-driven workflows and integrations on top of Sage Copilot for Sage Intacct.

Sage Intacct Roadmap 2026+



Agentic AI / Autonomous Workflow Orchestration

The roadmap states a shift into "Wave 3 - Agentic AI" where the system not just assists but coordinates tasks, makes reasoned decisions and acts with minimal human interaction.

Full Autonomous Close & Finance Operation

The next horizon where the platform could autonomously orchestrate close, reconcile, forecast and manage exceptions with minimal manual intervention.

Industry-Specific Intelligence & SMB Focus

Sage emphasizes embedding deep industry-specific workflows (for SMBs) with AI that understands sector context (nonprofit, professional services, healthcare).

Key Themes to Highlight



Embedded AI = faster close, cleaner data, smarter insights



People + process + AI = exponential efficiency



Armanino helps clients activate AI responsibly and strategically



Shift from automation of tasks → insight and orchestration → autonomous operations



The roadmap shows finance shifting from “reactive reporting” toward “strategic partnering” enabled by AI



Trust, transparency, auditability remain center-stage as Sage Intacct scales AI capabilities



Call to Action: Start small, measure ROI, scale success

Armanino Operates in an Alternative Practice Structure:

“Armanino” is the brand name under which Armanino LLP and Armanino Advisory LLC, independently owned entities, provide professional services in an alternative practice structure in accordance with law, regulations, and professional standards. Armanino LLP is a licensed independent CPA firm that provides attest services, and Armanino Advisory LLC and its subsidiary entities provide tax, advisory, and business consulting services. Armanino Advisory LLC and its subsidiary entities are not licensed CPA firms.