

AI Maturity Framework

The future of
audit and advisory



AI MATURITY FRAMEWORK



Leading firms into the future

While much attention has been paid to the technological advancements and structural changes reshaping firms, the most important transformation is the one happening to people.

Practitioners today face a dual challenge. The complexity and volume of work are increasing, while the skills and tools they were trained with are rapidly evolving. They must navigate growing client expectations, constant regulatory changes, and the pressure to deliver insight, not just accuracy.

Burnout, stagnation, and the risk of obsolescence are real. But so is the opportunity.

The rise of AI presents a moment not to replace human professionals,

but to elevate and empower them.

By defining six progressive levels of AI autonomy, ranging from no automation to AI agent-driven engagements, the AI Maturity Framework provides firms with a practical model for scaling capacity, improving quality, and delivering higher-value client services.



Scale
capacity



Improve
quality



Deliver higher-
value services

AI is a tool for empowerment, enabling practitioners to shed repetitive work, focus on judgment and strategy, and grow their impact. But realizing this promise requires more than software. It requires investment in people. Practitioners must be equipped with the skills, confidence, and clarity to operate in new models of work. The firms that succeed will not replace people with technology but will instead put their people at the center of everything they do.

Technology is only as valuable as the professionals who guide and govern it. Autonomy does not mean absence. It means shifting the role of the practitioner from doer to leader, from executor to orchestrator.

This is the future of work, and it is fundamentally human.

From today to tomorrow

A vision for transformation

The six levels of autonomy

The heart of the AI Maturity Framework lies in its six clearly defined levels of autonomy. These levels reflect the evolution of how work is performed within audit and advisory firms and how humans interact with technology, starting from fully manual execution and culminating in complete AI-driven autonomy. Each stage is designed to help firms gradually adopt AI in a controlled, strategic manner, making meaningful progress without sacrificing quality, trust, or oversight.

The framework enables firms to understand their current position better and chart a path toward a more autonomous, scalable, and innovative future. The progression is not just technical; it's operational, cultural, and strategic.



Practitioners are responsible for every step of the engagement lifecycle. They manually build request lists, compile and analyze evidence, and write planning and reporting documents from scratch. Communication is handled through email. Data lives in spreadsheets and PDFs. There is little standardization. Time is spent on tasks that do not require professional judgment but demand significant effort.

HUMAN ROLE

Full task ownership
Reactive workflows
Limited development opportunities

CHALLENGES TO OVERCOME

Burnout and overextension
Stagnant growth
Underutilization of skills

LEVEL 0

No automation

Productivity tools are introduced, but workflows remain fragmented. Practitioners are still doing most of the work manually, with occasional support from templates or macros. The tools help, but do not change the nature of the work.

HUMAN ROLE

Operator of disconnected tools

Time saver, not strategist

Overreliance on memory and individual workflow design

CHALLENGES TO OVERCOME

Process fatigue

Lack of strategic engagement

Tools add complexity without real relief

LEVEL 1

Basic automation



Purpose-built AI supports discrete steps in the workflow. Practitioners start reviewing and validating AI outputs. Execution is faster and more consistent, and practitioners begin to reclaim time for higher-order thinking.

HUMAN ROLE

Supervisor and reviewer of AI-generated content

Growing focus on insight

Begins shift toward orchestration

CHALLENGES TO OVERCOME

Increased efficiency

Learning new collaboration models with AI

Exposure to advisory thinking

LEVEL 2

Assisted automation



AI agents perform segments of the engagement with conditional logic and human checkpoints. Practitioners actively manage workflows, escalating exceptions and ensuring accuracy. The human role becomes more strategic.

HUMAN ROLE

Workflow orchestrator

Exception handler and insight provider

Process designer and improvement agent

CHALLENGES TO OVERCOME

Greater visibility into engagement lifecycle

Shift into oversight and value creation

Collaboration with other roles on workflow and automation design

LEVEL 3

Directed automation

3



AI agents manage engagements with periodic human intervention. Practitioners focus on strategic checkpoints, coaching AI agents, and delivering advisory value. This level requires new skills in judgment, communication, and client engagement.

HUMAN ROLE

Strategic guide and checkpoint reviewer
Client relationship leader
Insight deliverer and engagement architect

CHALLENGES TO OVERCOME

Elevated professional role
Trusted client advisor
Leader in firm innovation and delivery model design

LEVEL 4

Guided automation

4



AI agents perform full engagement lifecycles with adaptive intelligence. Practitioners now lead with foresight, ensuring systems evolve, remain ethical, and continue to deliver trusted outcomes. The role involves stewardship, innovation, and strategic leadership.

HUMAN ROLE

Guardian of trust and transparency
 Enabler of system evolution
 Insight strategist and client partner

CHALLENGES TO OVERCOME

Visionary leadership
 Intellectual contribution beyond compliance
 Continuous reinvention and innovation

LEVEL 5

Strategic automation

5





Today, the majority of firms operate between Level 0 and 1. They rely on manual processes, disconnected tools, and human effort to complete even the most repetitive and predictable tasks. Engagements are time-consuming, staff are overextended, and the client experience is often inconsistent. Growth is constrained not by opportunity, but by capacity.

In contrast, the firm of the future, operating at Level 5, is intelligent, agile, and autonomous. AI agents will manage the bulk of execution across engagements, but firms will still rely on their people to ensure quality, exercise judgment, and deliver insight. AI does not displace the practitioner of the future. It empowers them. Their role evolves from task executor to orchestrator, from reviewer to strategic advisor.

To thrive in a firm that operates at Level 5 autonomy, practitioners must develop new capabilities and mindsets. The profession must invest in upskilling, redefine what excellence looks like, and establish new structures to support talent in this new era.

The firm of the future



Agile.
Autonomous.
Intelligent.

Firms are not just navigating a capacity problem. They are facing an inherent structural challenge that demands a new model of work. Today's professionals are time-constrained and resource-stretched, spending their time navigating disjointed systems and performing repetitive, manual tasks that feel reactive and transactional.

This creates frustration. Practitioners want to do work that has meaning; they want to advise, lead, and deliver insight. But the design of the work keeps them stuck checking boxes and juggling deadlines. This manual approach to work makes scaling difficult, if not impossible, in the face of talent pipeline constraints. Growth can no longer rely solely on hiring.

How firms grow:

Elevating practitioners

The solution is to change how practitioners work; not to do more, but to do it differently. If a team can complete a set number client engagements per year at near maximum capacity, it isn't reasonable to expect them to add more than a few engagements the following year without adding headcount. The potential increase is linear and limited.

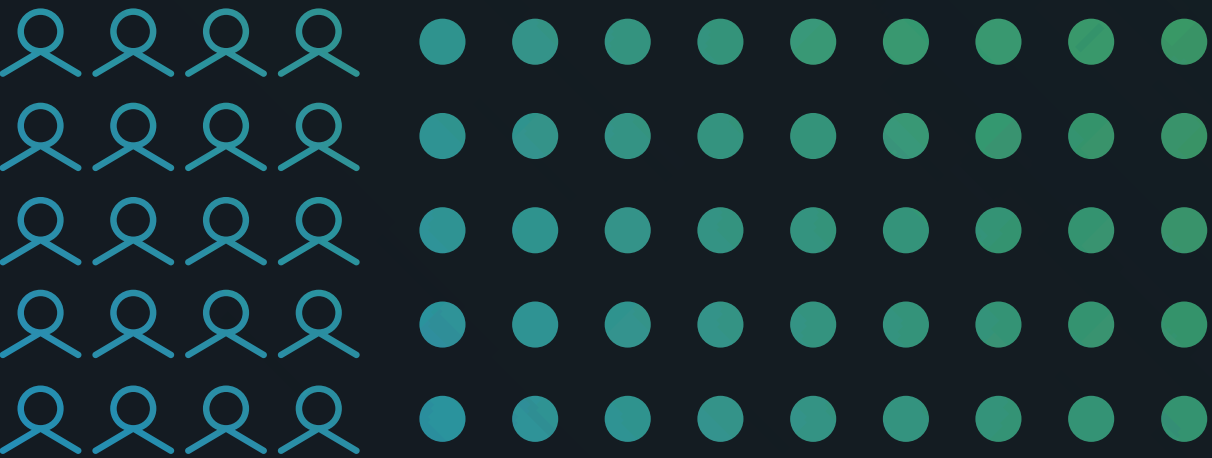


A transformation that begins and ends with people.

But with AI, the equation changes. By embedding professional-grade agentic AI into workflows and repositioning practitioners as orchestrators rather than executors, the firm transforms its delivery model. Agentic AI handles procedural tasks such as evidence gathering and documentation, while humans supervise workflows, focusing on judgment, oversight, and insight. The same team could unlock exponential capacity and the firm could expand their output many times over without adding headcount.

This is how firms grow despite a talent shortage; not by replacing professionals, but by unlocking their full value. This is not automation for its own sake. It is a transformation that begins and ends with people.

PRACTITIONER CAPACITY



PRACTITIONER CAPACITY WITH AGENTIC AI



As firms adopt AI and move up the autonomy curve, the expectations of professionals will evolve. But the foundation remains unchanged. The future practitioner still draws on deep technical knowledge but layers it with new capabilities that reflect their role as orchestrators, advisors, and stewards of trust.

The attributes of the future practitioner

To succeed in this environment, practitioners will embody five essential attributes:

1

Grounded in core CPA capabilities

The fundamentals do not go away. The future practitioner will still require deep knowledge of accounting standards, regulatory environments, and audit and advisory methodologies. This foundational expertise ensures the integrity of outcomes and enables effective oversight of AI-driven engagements.

2

Fluent in AI-enabled workflows

Understanding how AI systems operate is essential. Future practitioners will supervise agentic workflows, design effective prompts for generative tools and AI agents, and interpret and validate AI outputs with clear expectations for review and intervention, ensuring transparent and effective communication.

3

Oriented toward strategic insight

As execution is automated, value shifts toward interpretation and action. Practitioners serve as trusted advisors, guiding clients through a landscape shaped by uncertainty with data-driven insights.

4

Continuously learning and change ready

Static skillsets are incompatible with a dynamic environment. Practitioners will upskill in AI, analytics, and advisory services.

5

Stewards of trust and ethics

As AI systems make more decisions, human oversight becomes even more critical. Future practitioners will uphold ethical standards in how AI is used and validated, identifying and mitigating potential biases in outputs. They will be responsible for ensuring client confidence in the firm and its technology.

The journey to high autonomy is a strategic imperative, but it also requires intentional human development.

While technology lays the foundation, it is firm leadership that shapes the path forward by fostering a culture where professionals are equipped, engaged, and empowered to lead the change.

Success doesn't hinge on deploying tools alone. It depends on creating the right conditions for people to grow, contribute meaningfully, and thrive in a transformed profession.

Leadership responsibilities

in talent transformation



Firm leadership must:

1

**Define a
clear vision**

Leaders must articulate a vision that connects AI adoption to practitioner success. Communicating how automation supports not only firm growth, but also better career paths, more fulfilling roles, and higher-impact client relationships.

2

**Build structured
learning programs**

Develop comprehensive upskilling initiatives that include:

AI literacy training

Prompt writing and workflow design education

Ethics, governance, and bias mitigation instruction

On-the-job learning through shadowing and feedback

3

**Create internal
certification tracks**

Support formal recognition of new capabilities with internal badges or credentials for:

Agent supervision

AI-enabled engagement orchestration

Insight translation and strategic communication

4

**Establish mentorship
& peer learning networks**

Connect early adopters with others across the firm. Create spaces for experimentation, knowledge sharing, and encouragement as teams adapt to new workflows and processes.

5

**Redesign performance
metrics & incentives**

Move away from volume-based output and toward impact-based outcomes. Reinforce behaviors such as:

Collaboration with AI agents

Strategic thinking and client insight delivery

Innovation and process improvement

6

**Encourage
psychological safety**

Transformation is not linear. It requires learning through trial and error. Leaders must create an environment where professionals feel safe to test, fail, reflect, and grow.

7

**Model
the behavior**

Leaders must use the systems themselves. Demonstrate how to work with AI. Lead by example in upskilling and workflow redesign. Be visible and vocal champions of the transformation.

The firm of the future will be shaped as much by the talent it nurtures as the tools it deploys. Empowered practitioners will drive value, earn trust, and shape strategy. With intention, investment, and imagination, firms can build a future-ready workforce that is not only prepared for change but inspired by it. AI will only drive sustainable transformation when paired with intentional human enablement. This is where leadership makes the most significant difference.



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Fieldguide is not just a technology provider, it's a transformation partner.

We're uniquely positioned to help firms progress across the AI adoption spectrum and realize their full potential across all their audit and advisory services.

What sets Fieldguide apart is the way our technology integrates deeply into the DNA of audit and advisory transformation. Our platform supports the entire engagement lifecycle, from client intake and planning through testing, review, and reporting. This enables firms to standardize delivery across practices while maintaining the flexibility to meet the unique needs of individual clients. Fieldguide is a professional-grade, agentic AI platform, purpose-built with large language models to support true autonomy in practice.

Fieldguide's role in transformation

Flexibility is essential in a profession that values control and compliance. That's why Fieldguide offers highly configurable workflows, templates, and review checkpoints, enabling firms to advance toward automation at a pace that matches their readiness and risk profile. As firms modernize, they also need real-time visibility into impact. Fieldguide delivers practice intelligence dashboards and ROI tracking, giving leadership the tools to benchmark performance and measure gains across engagements.

Of course, transformation is only sustainable when it is secure. Fieldguide is trusted by the Big Four, top 50 CPA firms, and regulated industries because we meet the highest standards for security, privacy, and auditability—ensuring innovation never comes at the expense of integrity.



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But we are more than a software provider. Fieldguide acts as a true partner in enablement, working shoulder-to-shoulder with your team to implement the AI Maturity Framework, design future-state workflows, and reimagine talent and change management strategies. Whether your firm is just starting to explore AI or preparing for full autonomy, Fieldguide serves as your operating system for scalable, intelligent, and future-ready service delivery. We don't just believe in the future of the profession. We're building it alongside you.



The AI Maturity Framework provides a clear structure for transformation, but success depends on how firms bring it to life across people, processes, and technology. Rather than a one-size-fits-all approach, implementation should be adaptive to the firm's current maturity, priorities, and client base.

How to implement the AI Maturity Framework

The key phases and best practices for deploying the AI Maturity Framework effectively:

1 Assess your current state

Conduct a baseline analysis of where each practice area falls on the AMF autonomy scale.

Map out workflows to identify bottlenecks, redundancies, or manual steps ripe for automation.

Survey teams to understand pain points and areas where AI could make the most significant impact.

Benchmark current engagement metrics (turnaround time, hours per engagement, margin, etc.) to set a baseline for future ROI.

2 Prioritize high-impact areas

Focus first on engagements or processes that are repetitive, rules-based, and time-consuming.

Choose areas with the highest potential for time savings or margin improvement.

Consider client readiness, pilot with internal teams before rolling out to external-facing services.

Align pilot initiatives with business goals such as capacity expansion, revenue growth, or employee satisfaction.

3 Design & launch pilot programs

Select a defined scope (e.g., planning or testing phases of a specific service line) for pilot automation.

Involve cross-functional teams to ensure alignment across operations, IT, and client service.

Establish clear success metrics for each pilot: hours saved, reduction in review cycles, or improvements in turnaround time.

Build a review loop to evaluate pilot results and adjust before scaling.

4 Build & enable cross-functional teams

Establish an internal AI working group to champion the effort across the firm.

Appoint practice leads to oversee adoption by service line.

Include representatives from leadership, technology, operations, and delivery teams.

Invest in ongoing enablement and training for staff, including AI literacy and new engagement models.

5 Scale with discipline

Once pilots are validated, expand successful approaches across other service lines or offices.

Create playbooks and repeatable templates to standardize implementation.

Incorporate AI tools into your firm's onboarding and workflow systems.

Continuously gather performance data to guide further optimization.

6 Track progress & measure impact

Use dashboards to monitor firmwide adoption by autonomy level, practice area, and team.

Report on time savings, margin gains, team engagement, and client satisfaction.

Refine strategy based on what's working, where gaps remain, and where opportunities emerge.



By treating implementation as a structured, iterative process rather than a one-time event, firms can adopt the AI Maturity Framework with confidence, reduce disruption, and accelerate results.

Before firms can advance meaningfully along the AI Maturity Framework, it's critical to understand their current position. The Readiness Assessment is a structured diagnostic tool designed to evaluate the foundational capabilities needed for successful AI adoption and progression toward higher autonomy.

This assessment helps firm leaders prioritize where to focus, identify capability gaps, and track progress over time. It should be used quarterly or for major transformation milestones to ensure alignment between vision and operational execution.

How to use this assessment

Score each category from 1 (low readiness) to 5 (high readiness).

Discuss scores in leadership and operations meetings to align priorities.

Reassess quarterly and after major implementations to track momentum.

Use scores to inform pilot selection, resource allocation, and transformation sequencing.

Readiness assessment

CATEGORY

CRITERIA

SELF-SCORE

Leadership alignment

Leadership has a clear, articulated vision for how AI will reshape the firm’s operations, service delivery, and value proposition. This vision is championed at the executive level, embedded in strategic planning, and backed by tangible resource commitments, including budget, talent, and time. Leaders actively communicate the role of AI in achieving the firm’s long-term goals and set the tone for a culture of innovation, experimentation, and continuous improvement.



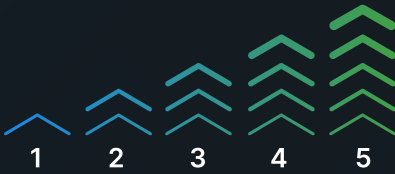
Technology stack

Systems are cloud-native, interoperable, and capable of integrating with LLMs and agentic AI. They share data, learn from user behavior, and continuously improve through interconnected insights across workflows and engagements.



Talent readiness

Teams possess foundational AI literacy and understand how to utilize and apply AI in their daily workflows effectively. Roles are evolving toward strategic oversight, prompting, decision support, and AI quality assurance.



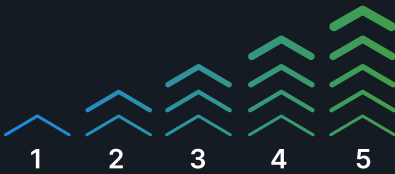
Workflow design

Engagement workflows are mapped across the full lifecycle, standardized to reduce variability, and intentionally structured to support incremental automation. This includes defined data inputs and outputs, decision checkpoints, and documented roles, creating a solid foundation for AI integration and advancement of autonomy.



Measurement systems

KPIs go beyond hours and billables to include metrics that reflect the firm’s evolution toward AI adoption. These include automation gains (e.g., hours saved, agent utilization rates), quality indicators (e.g., error reduction, consistency scores), and client outcomes (e.g., satisfaction, turnaround time, and advisory impact). These measures provide a clearer view of value creation in an AI-enabled firm.



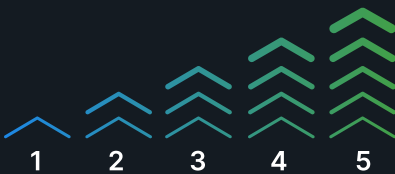
Governance maturity

Policies exist for the ethical use of AI, accountability, and firm-wide oversight of agentic AI behavior. This includes clearly defined guidelines for responsible deployment, human-in-the-loop controls, data privacy safeguards, and continuous auditing of AI decisions. Governance structures ensure that AI operates within established legal, regulatory, and professional standards, thereby reinforcing trust with clients and regulators.



Change management

The firm has defined processes for communication, training, and stakeholder engagement. This includes structured internal rollouts, firmwide education programs on AI, leadership briefings, and tailored messaging for clients. Feedback loops are established to continuously surface questions, capture learnings, and reinforce cultural alignment as transformation progresses.





The transformation of work will give rise to new roles within audit and advisory firms. These roles reflect the evolving relationship between humans and AI, emphasizing orchestration, interpretation, and governance.

New roles & career paths



AI Engagement Orchestrator

Oversees complex engagements supported by AI agents. Ensures workflows are executed as designed and intervenes when human judgment is needed.



Strategic Insight Lead

Specializes in analyzing AI-generated findings to deliver high-impact client recommendations. Bridges the gap between data and decision-making.



Prompt Designer

Crafts inputs that guide AI tools toward accurate and useful outputs. A subject matter expert in communication between humans and machines.



Governance & Compliance Advisor

Monitors adherence to firmwide AI policies and ensures all agentic activity meets ethical and regulatory standards.



Capability Coach

Leads firmwide upskilling initiatives and supports talent development across technical and strategic domains.



Evolving the hierarchy: Role continuity across the AI autonomy framework

ROLE	CONSTANT RESPONSIBILITIES	HOW THE ROLE EVOLVES WITH AUTONOMY
Partner /Principal	Client acquisition and relationship leadership Market visibility and strategic decision-making	Reduces involvement in execution oversight Focuses on foresight, innovation, and client advisory leadership Guides firm-level AI and talent strategy
Managing Director	Practice area oversight Strategic account development Leadership across regions or service lines	Leads change management and cross-functional alignment Shapes autonomy adoption roadmaps Coaches senior talent in transformation leadership
Senior Manager	Oversees engagements Ensures quality and budget adherence Develops team talent	Orchestrates AI-enabled delivery workflows Owns exception handling Ensures value creation through insights and coaching
Manager	Leads projects and coordinates staff Maintains direct client communication	Designs prompts, defines checkpoints, and manages agent interaction Translates AI findings into client-ready insight Owns delivery consistency and escalation processes
Senior Associate	Serves as a team leader Applies technical depth Reviews junior work	Validates and contextualizes AI-generated outputs Participates in strategic commentary Bridges procedural execution and advisory thinking
Associate	Executes audit or advisory tasks Supports documentation, testing, and team needs	Supervises AI task execution and escalates anomalies Builds skills in insight delivery and prompt refinement Prepares to take on orchestration responsibilities
Intern/Trainee	Learns firm tools and methodologies Assists with documentation and data gathering	Trains in AI interfaces and review logic Supports prompt testing and internal feedback loops



This model reinforces continuity while supporting career development in an AI-native environment. Each role becomes more strategic, more collaborative, and more focused on what only humans can do: lead, judge, connect, and guide.

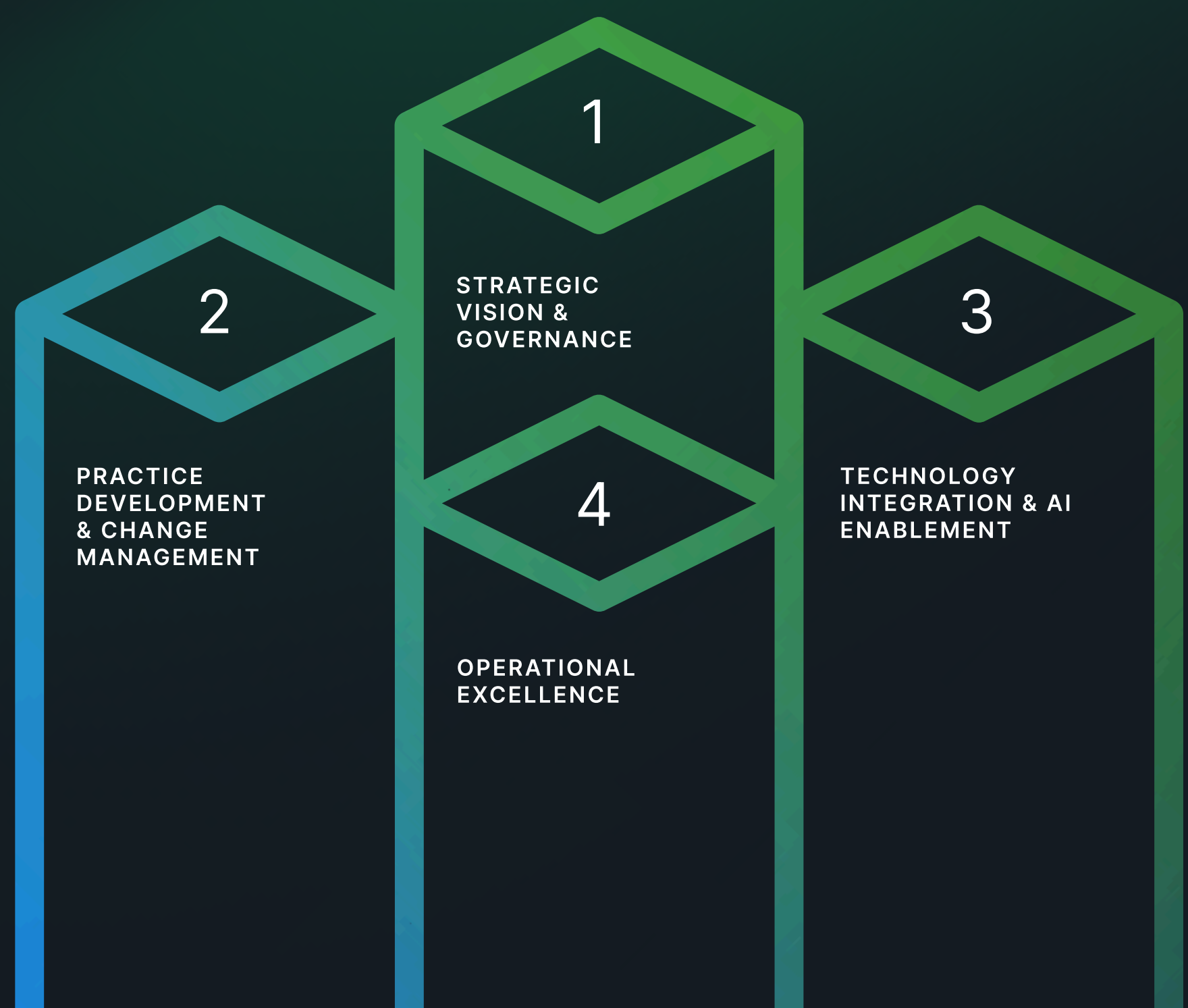
These evolving roles work in parallel with the emergence of new positions introduced in the previous section—such as Prompt Designer or Insight Lead—which represent specialized pathways that may emerge within or alongside the traditional hierarchy.

Together, they reflect a dynamic talent ecosystem that supports both core continuity and future specialization, ensuring firms are equipped to lead in a high-autonomy future.

To successfully navigate toward higher levels of AI autonomy, audit and advisory firms must evolve across four foundational pillars.

These pillars work in tandem to support not just the implementation of AI, but the complete transformation of how work is delivered, measured, and experienced. The AI Maturity Framework provides a structure to operationalize change across these areas, ensuring that innovation is scalable, sustainable, and embedded in the firm's DNA.

Strategic pillars of transformation





STRATEGIC PILLAR 1 STRATEGIC VISION & GOVERNANCE

Transformative change starts with clarity of purpose and alignment at the top. Without leadership buy-in, even the best technologies and tactics will fail to deliver impact.

KEY ELEMENTS

- A firmwide vision for AI adoption that connects technology to business outcomes
- Executive alignment across service lines and practice leaders
- Clear ownership and accountability for AI initiatives
- New success metrics that reflect value creation over time spent
- Regular governance checkpoints to assess progress and make course corrections

This pillar ensures the firm has both a north star and the internal infrastructure to navigate toward it.



STRATEGIC PILLAR 2 PRACTICE DEVELOPMENT & CHANGE MANAGEMENT

Level 5 autonomy is not achieved solely through technology. It requires a redesign of how services are structured and delivered. Practice development focuses on evolving the firm's delivery model and preparing both clients and teams for the changes that come with it.

KEY ELEMENTS

- Segmentation of services by complexity, repeatability, and autonomy potential
- Evolving role definitions and responsibilities across the engagement lifecycle
- Developing playbooks to scale new service delivery models
- Building change management capabilities to drive adoption across the firm
- Repositioning service offerings to align with AI-enabled delivery

This pillar ensures that transformation is internalized with clear, consistent communication.



STRATEGIC PILLAR 3 TECHNOLOGY INTEGRATION & AI ENABLEMENT

This is the engine room for transformation. It's where AI, automation, and the broader tech ecosystem converge to enable new ways of working. But technology must be implemented intentionally and aligned with workflows.

KEY ELEMENTS

Selection and deployment of AI

Integration of new tools into firmwide workflows, not just isolated use cases

Interoperability with existing systems

Designing with human-in-the-loop principles to ensure quality and compliance

Continuous learning and feedback loops to improve system performance over time

This pillar ensures that AI is embedded with consideration for the needs and realities of engagement delivery.



STRATEGIC PILLAR 4 OPERATIONAL EXCELLENCE

AI can drive capacity and consistency, but only if paired with disciplined execution. Operational excellence focuses on defining, standardizing, and optimizing the way work is done, ensuring that the firm can scale without compromising quality.

KEY ELEMENTS

Blueprinting workflows aligned to each level of autonomy

Standardizing inputs, templates, and engagement structures

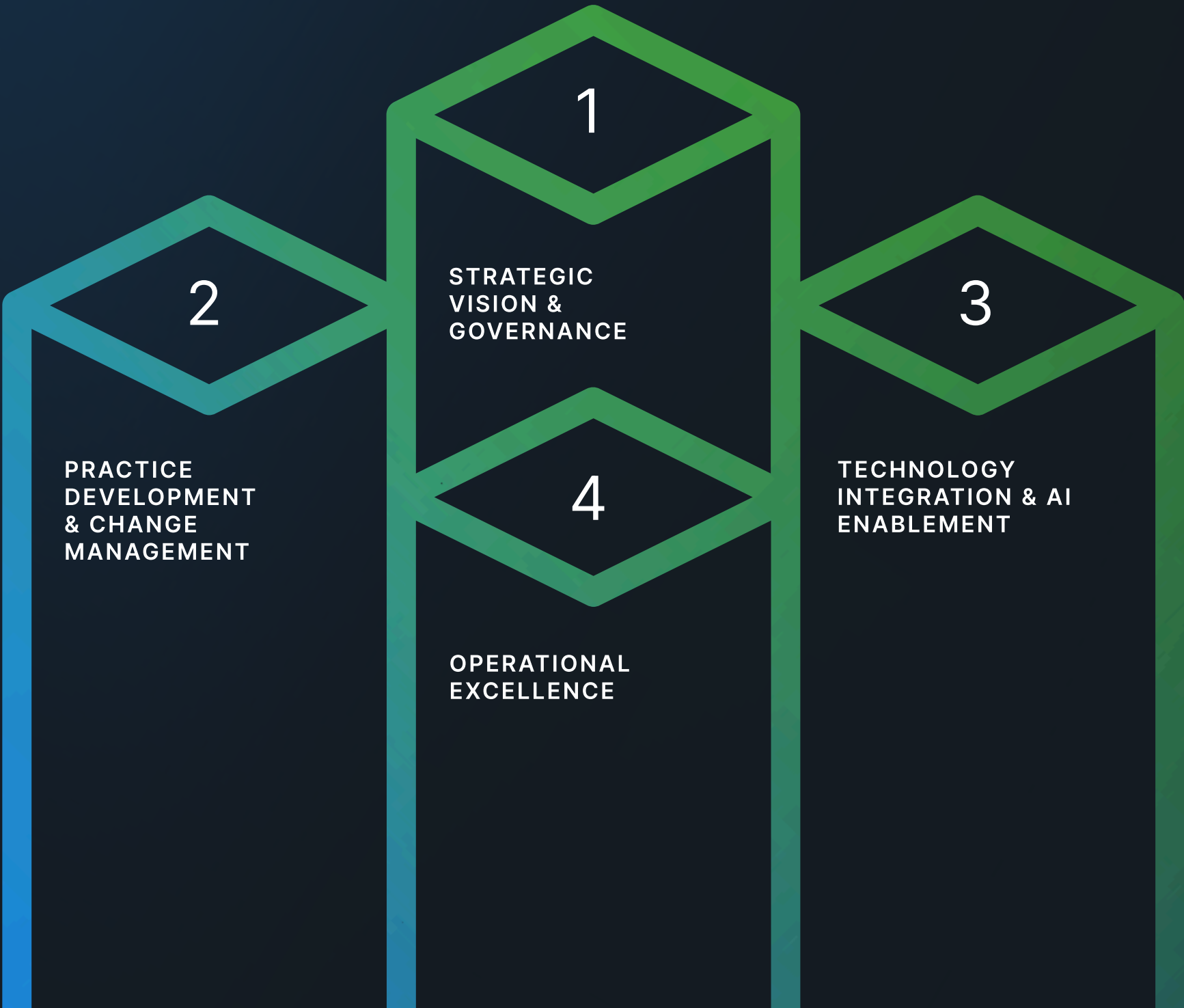
Establishing feedback mechanisms and quality controls across teams

Creating mechanisms for oversight and human intervention when needed

Upskilling teams in new competencies like prompt design, model review, and risk mitigation

This pillar turns strategy into action, ensuring that as firms scale AI adoption, they retain control, quality, and client trust.

Together, these pillars form the foundation for successful transformation. Firms that address all four holistically will be best positioned to climb the autonomy curve and realize the full potential of the AI Maturity Framework.



The path toward AI maturity is not a race to adopt the latest technology; rather, it is a gradual process. It's a commitment to building a smarter, more human-centered profession. Audit and advisory firms are facing real and urgent pressures: limited capacity, shifting client expectations, and a workforce stretched thin. However, those challenges also open the door to something greater – the chance to redesign how work gets done in a way that scales services, elevates talent, and restores purpose to the profession.

The AI Maturity Framework exists to help firms move forward with clarity and confidence. It is a tool for thoughtful, strategic progress—not disruption for its own sake. And while AI will power much of that progress, people will always be at the center. It is practitioners who apply judgment, who build trust, who turn data into decisions. It is firm leaders who set the vision, shape the culture, and drive change. Technology may transform the work, but it is your people who will define what that transformation means.



People will
always be at
the center.

This journey is not about doing more with less. It's about doing better with what, and more importantly, who you already have.

As firms grow in autonomy, they also grow in insight, consistency, and resilience. Those who lead this shift will not only meet the moment; they will also shape the future of the profession itself.

