Fieldguide

The AI-Native Firm Advantage

How the firms deploying AI at depth are separating from the field

Executive Summary

We surveyed 400 financial auditing and advisory leaders in May 2026. We split them into two groups based on how deeply AI is embedded in their workflows. **Active deployers** are the 51% of firms where AI is integrated across most or all of their engagements, and what we call the **AI-native firm**. They are consistently outperforming **casual users**, the 49% of firms using AI to some capacity, but still largely experimenting or using it in limited ways. The performance gap appears on every dimension we measured, from profitability and capacity to competitive differentiation, workforce retention, client relationships, and the pace at which their people are building the advisory skills the profession now demands.
These results confirm that going deep on AI is a completely different operating model, and the firms embracing it are pulling ahead. That competitive gap compounds into a virtuous cycle, and the mechanics of why are becoming clearer as the underlying technology matures.

> The firms that went all the way in are operating in a different place now.

Early AI adoption in this profession was largely confined to single-step assistance: drafting a memo, summarizing a document, flagging an anomaly. The firms now pulling ahead are the ones embedding AI systems capable of longer-horizon work, carrying a task through multiple steps of an engagement with less human intervention at each handoff rather than assisting with one step at a time. As more of an engagement runs end-to-end on agentic AI, the capacity and margin gains revealed in this report compound further: freed-up senior time funds and justifies embedding AI deeper still, which frees up more time next cycle. Firms further along that curve keep extending their lead. Firms still relying on point-solution AI are not just behind on adoption, they miss out on the compounding effect, meaning that the gap between the active deployers and the casual users widens with each cycle.

Active deployers vs. casual users: the gaps at a glance

Metric	Active Deployers	Casual Users
Profitability increased 10% or more	74.5%	52.0%
Significant or moderate capacity expansion	70.1%	46.9%
AI is a factor in winning or retaining clients	73.5%	53.6%
Advisory revenue grew in past two years	77.0%	62.8%
Formally redesigned roles and org structure	87.3%	60.7%
Clients actively requesting AI-enabled deliverables	90.7%	57.7%
AI improved staff retention	75.0%	51.0%
Career paths reshaped for entry and mid-level staff	80.9%	65.3%
Hiring criteria significantly or somewhat changed	87.3%	67.3%
Actively building client advisory and relationship skills	47.1%	28.1%

Active Deployers: AI is integrated across most engagements, central to delivery, or workflows have been fully rebuilt around AI. n=204, 51% of sample.

Casual Users: AI is used ad hoc or deployed in specific workflows only — firms using AI casually rather than at depth. n=196, 49% of sample.

Year over year: From belief to results

In 2025, we surveyed 375 financial auditing and advisory professionals. Their data shows what this year's active deployers have built — and what everyone else is still waiting for.



Moving beyond burnout.

In 2025, 54% of practitioners named repetitive, low-value tasks as a top driver of burnout and intent to leave the profession. 96% believed AI could help. In 2026, 75% of active deployers report AI has improved staff retention. Practitioners already knew what was wrong. The deployers are the firms that answered.



The work they came here to do.

In 2025, 92% of practitioners said their role had already shifted toward judgment, oversight, and strategic insight rather than execution. In 2026, 71% are spending more time on review and judgment — and 73% say AI has reshaped career paths for entry and mid-level professionals. The shift was always where the profession wanted to go. Active deployers made it permanent.



From vision to execution.

In 2025, 83% of firm leaders admitted their AI vision had outpaced their day-to-day execution. This year's active deployer data shows what happens on both sides of that line: firms that closed it are compounding margin gains year over year, while firms that haven't are falling further behind on profitability, win rates, and retention.

Insight 01

Active Deployers Report Significantly Higher Profitability Gains.

The more important question isn't whether AI is improving profitability, it's how much, and for whom.

This 22 point gap appeared because active deployer firms have embedded AI at a scale that changes the fundamental economics of their engagements. When AI is running across most of your work, the margin structure of each engagement shifts: less production labor, more leverage per person, and real capacity to take on the next client without adding to your headcount costs.

Casual users are seeing results too. But there is a real difference between AI that saves time on individual tasks and AI that changes how an entire engagement is staffed, priced, and delivered. Most firms using AI casually haven't crossed that threshold yet. The active deployer group has, and the profitability numbers reflect it.

Going deeper doesn't just sustain the gains. It accelerates them.

74.5%

of active deployers report profitability increased 10% or more, compared to 52% of casual users.

Insight 02

Active Deployers are Scaling Without Adding Headcount

For as long as anyone in this profession can remember, growth meant hiring. You could get more efficient at the margins, but the fundamental math held: more work required more people. That relationship is changing.

Active deployers are not just getting tasks done faster. They are converting that recovered time into real capacity: more clients and more revenue without a proportional increase in people. This capacity increase is a key driver of the profitability gap in the first insight; the same freed-up time that lifts margins on existing engagements is what lets firms take on new ones without adding cost.

The profession has been struggling to find and keep good people for years, with an unstable talent pipeline that contracts or incrementally rebounds depending on the year. You cannot hire your way to growth when the pipeline is unpredictable. The firms that have found a way to take on more work without burning out their teams or scrambling to staff up are in a genuinely different position. Firms using AI casually are also seeing some efficiency gains; they just haven't turned those gains into growth yet.

> You can't hire your way out of an unstable talent pipeline. The firms that figured out how to grow without adding headcount have an advantage that only gets more valuable over time.

70.1%

of active deployers are taking on significantly or moderately more engagements with the same headcount, compared to 46.9% of casual users.

73.5%

of active deployers say AI is a factor in winning or retaining clients, compared to 53.6% of casual users.

Every client already knows AI is in the room. What they're starting to ask is: does your firm know how to use it?

Insight 03

AI Depth is a Deciding Factor in Winning and Retaining Clients

Clients already know AI is being used in their engagements. It is no longer a differentiator on its own.

What separates active deployers is that their clients are acting on that awareness and making decisions because of it.

Among the deepest deployers, 44% say AI is a frequent differentiator in competitive wins — nearly double the rate for everyone else. These firms have shown their clients what AI-native delivery actually looks like, and those clients now expect it: 90.7% of active deployers report clients actively requesting AI-enabled turnarounds or new deliverable formats, compared to 57.7% of casual users. The firms that went deep have trained their clients to expect a higher standard. That's a hard gap to close from behind.

The window here is narrowing. As AI use spreads across the profession, what wins rooms today will become the bare minimum.

Insight 04

Advisory Revenue is Growing Faster Among Active Deployers

The shift from audit-heavy to advisory-led revenue has been a goal in this profession for years. AI is accelerating that shift.

The mechanism is straightforward. When AI handles more of the execution, senior practitioners get time back. In active deployer firms, that time is spent on delivering deeper insights to clients.

Active deployers are making deliberate decisions about what work is worth doing in a world where execution has been automated, and repositioning their service lines accordingly.

The flywheel is already spinning. Efficiency gains create room for advisory work. Advisory work improves what a firm earns per person. That funds deeper AI investment, which creates more room. The cycle is already running inside the active deployer group and setting the pace for the profession.

> AI isn't just making audit faster. It's giving practitioners back the time to do the work they actually want to be doing.

77%

of active deployers report advisory revenue has grown as a share of total revenue over the past two years, compared to 62.8% of casual users.

Insight 05

Active Deployers Have Built Formal Governance Around AI

61% of all firms in this study have experienced client concerns or incidents related to AI-generated work product. The firms best positioned to navigate that are the ones that got ahead of governance rather than reacting to it.

Running AI across most of your engagements without governing it is not an option. Validating outputs, reviewing how models are performing, and deciding which tools belong in client-facing work can't be improvised. The firms running AI at scale have built the infrastructure to govern effectively. Most firms using AI casually haven't gotten there yet.

But there is something beyond risk management happening inside the deployer group. They have stopped thinking of governance as a box to check and started treating it as something they can genuinely stand behind. The firm that can walk a client through exactly how its AI outputs are validated, reviewed, and approved has a story to tell that competitors can't easily copy. For the firms where AI is already winning rooms, that differentiator is part of the story.

For firms building their governance approach now: the path is well-worn. The deployer group has already figured out what it looks like, and the elements are clear. The firms that build it early get something the late movers can't easily replicate: a track record of getting it right.

Active deployers aren't just using AI more confidently. They're governing it in a way their clients can feel, and that trust is starting to show up in the work they win.

57.8%

of active deployers have a well-established formal process for validating AI outputs before they reach clients, compared to 39.3% of casual users.

Insight 06

Active Deployers Have Redesigned Roles and Teams Around AI

The biggest performance gaps in this data come down to whether a firm has reorganized around how AI inherently changes the work.

The tools are table stakes. The org is the advantage.

What does that redesign actually look like? Practitioners are spending more time on review, judgment, and oversight, and less on production. Engagements staffed with AI are being approached differently from traditional ones.

Staff retention is moving in the same direction. 75% of active deployers say AI has definitely or probably improved retention, compared to 51% of casual users. The work is more interesting. The grind of repetitive, low-value tasks has been reduced. People are staying because the job got better, and in a profession where finding and keeping good people has never been harder, that matters enormously.

This is the workforce active deployers already have, reorganized and with better retention because the work improved.

> The firms seeing the best outcomes from AI are not the ones with the most tools. They are the ones that recognized AI changes how you work together, not just what you work on.

87.3%

of active deployers have formally redesigned roles, team structures, or staffing ratios as a direct result of AI, compared to 60.7% of casual users.

Insight 07

Active Deployers Are Building a Different Kind of Practitioner

The previous six insights describe what active deployers have built: better margins, more capacity, stronger client relationships, faster advisory growth, a governance infrastructure that earns trust, and an organization redesigned to retain the people already there. But there is something deeper happening inside these firms as they prepare for the future.

AI is reshaping who the profession needs and the evolution of the practitioner's skillset.

Active deployers are outinvesting casual users on every skill measured, but the widest gap by far is in client advisory and relationship skills, where 47.1% of active deployers are actively building the skill compared to just 28.1% of casual users. Here is the full breakdown:

Skill Firms Are Actively Building	Active Deployers	Casual Users
Client advisory and relationship skills	74.5%	52.0%
Critical thinking and professional judgment	70.1%	46.9%
Prompt engineering and AI tool proficiency	73.5%	53.6%
Data literacy and interpretation	77.0%	62.8%
Change management and adoption	87.3%	60.7%
AI output review and validation	90.7%	57.7%

It is understandable to think that the skills active deployers would invest the most in would be related to AI literacy, but active deployers are not just training people to use AI. They are building the judgment and client-facing skills that sit on the other side of it — the work that does not get automated.

That skill augmentation shows up in hiring. 87.3% of active deployers say AI has significantly or somewhat changed what their firm looks for when hiring audit and advisory professionals, compared to 67.3% of casual users. The work that defined entry-level roles, like evidence gathering, documentation, and sampling, is executed by AI. What firms are hiring for now is the inherently human work that remains: judgment, review, and client relationships.

The career ladder is being rebuilt to match: 80.9% of active deployers say AI has substantially or somewhat reshaped the career path for entry-level and mid-level professionals, compared to 65.3% of casual users. Among active deployers, just 4.4% report little to no change, versus 19.4% of casual users.

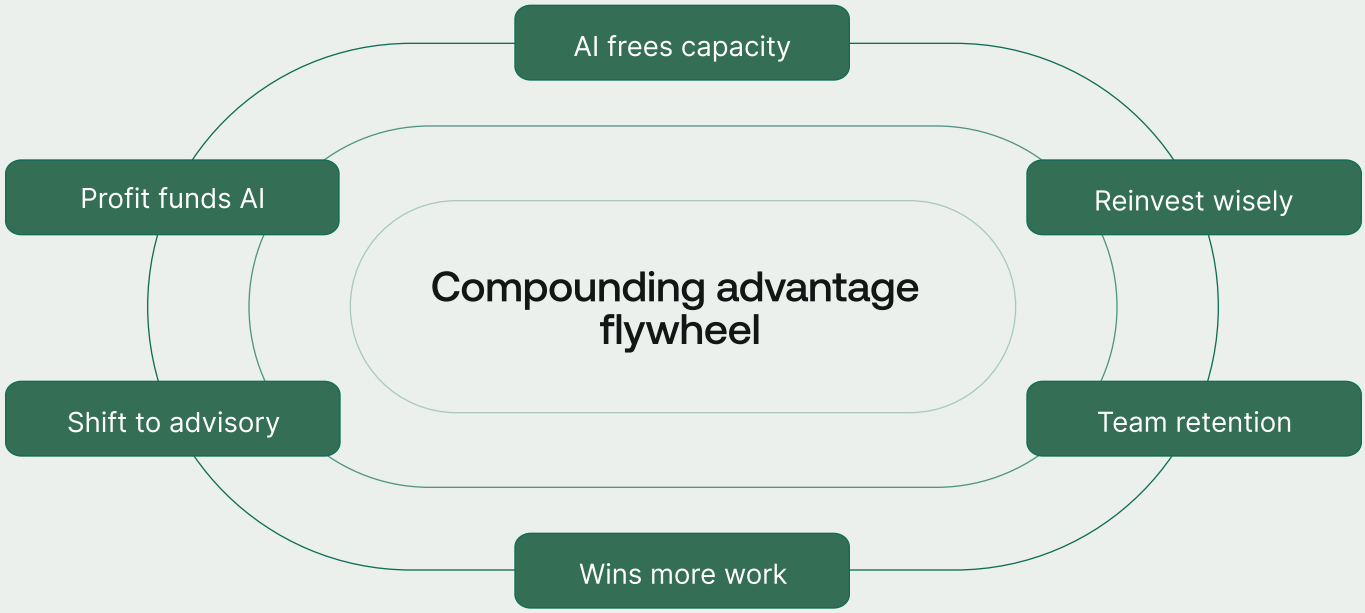
The retention data from Insight 06, that 75% of active deployers report improved retention, tells one part of this story. This is the other part. Not only are practitioners staying longer because the job is getting better, it's improving in a durable, structural way. It's becoming more interesting at every level, and the career path is evolving to reflect that.

For a profession that has struggled to make the case to young talent that audit and advisory is where the most interesting work lives, this is invaluable. The firms going deep on AI are rewriting the answer to the question every associate asks in their first three years: "Is this the work I came here to do?" For the active deployers, the answer is finally yes.

For firms still using AI casually, this is where the compounding risk is hardest to see. AI-native firms are not just ahead on margin or capacity. They are starting to attract and develop a different kind of practitioner — designed to perform a different kind of work.

Insight 06 showed what active deployers are doing for the practitioners already inside their firms. This is what they are doing for the ones who have not joined yet. Together, the two describe a profession being rebuilt today and for the future.

This is not about which tools you use. It is about what kind of firm, and what kind of profession, you are choosing to build.



Insight 07

What This Means for Your Firm

These seven findings are not seven separate things. They lock into a virtuous cycle, and every firm inside it is compounding gains the rest of the market is still chasing.

AI frees up capacity. Firms that reinvest that capacity into higher-value work reshape the career paths available to their people, which is why those firms keep more of them. A more capable, more stable team wins more of the work it competes for. Winning more of the right work accelerates the shift toward advisory, and that mix shift is what lifts profitability. Profitability funds the next round of AI investment, and the cycle turns again, faster each time.

The cycle is already running. For 204 of the 400 firms in this study, those decisions are already in the rearview mirror. They are already operating under the new model, and the distance between them and everyone else is growing.

About This Research

Fieldguide commissioned TrendCandy to survey 400 financial auditing and advisory leaders in May 2026. All respondents hold Manager, Director, VP, or Executive titles at firms employing 100 or more people. The margin of error is +/-5% at the 95% confidence level.

Every comparison in this report runs against one question: how deeply is AI embedded in your firm's core workflows? Respondents answered on a five-point scale. Active Deployers (n=204) are firms at levels 3-5, where AI is integrated across most engagements or has become central to delivery. Casual Users (n=196) are firms at levels 1-2, using AI ad hoc or in specific workflows. Where we reference a smaller 'Leaders' group (n=84), those are the firms at the deepest two levels only, and we note it.

All statistics are self-reported by firm leaders. We describe correlation, not causation. But the direction is consistent enough across seven dimensions that the pattern speaks for itself.

Methodology

Fieldguide commissioned TrendCandy to conduct an online survey of 400 financial auditing and advisory professionals in the United States in May 2026. All respondents hold Manager, Director, VP, or Executive titles at firms employing 100 or more people. 92.5% work in financial auditing services; 7.5% in risk advisory services. The margin of error is +/-5% at the 95% confidence level.

The primary segmentation variable is the question: ‘How deeply is AI embedded in your firm’s core workflows?’ Active deployers (n=204) selected levels 3-5 on a five-point scale. Casual users (n=196) selected levels 1-2. The Leaders subgroup (n=84) includes levels 4-5 only and is labeled where cited. All statistics are self-reported. Comparisons are descriptive and do not establish causation. A companion piece, ‘AI and the Pricing Transition,’ explores pricing model evolution in depth and is available separately.

Fieldguide

About Fieldguide

Fieldguide is the transformation guide for audit and advisory — the platform firms rely on to navigate the most significant change the profession has experienced. Purpose-built for audit and advisory with the Agent Workforce, methodology depth, and audit-grade rigor firms need to operate a new way, Fieldguide brings practitioners and Field Agents together on every engagement: practitioner-led, agent-executed.

Fieldguide is trusted by 50 of the top 100 firms, including 8 of the top 10, and is the first AI platform for audit and advisory to achieve AIUC-1 certification, certified by Schellman.

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