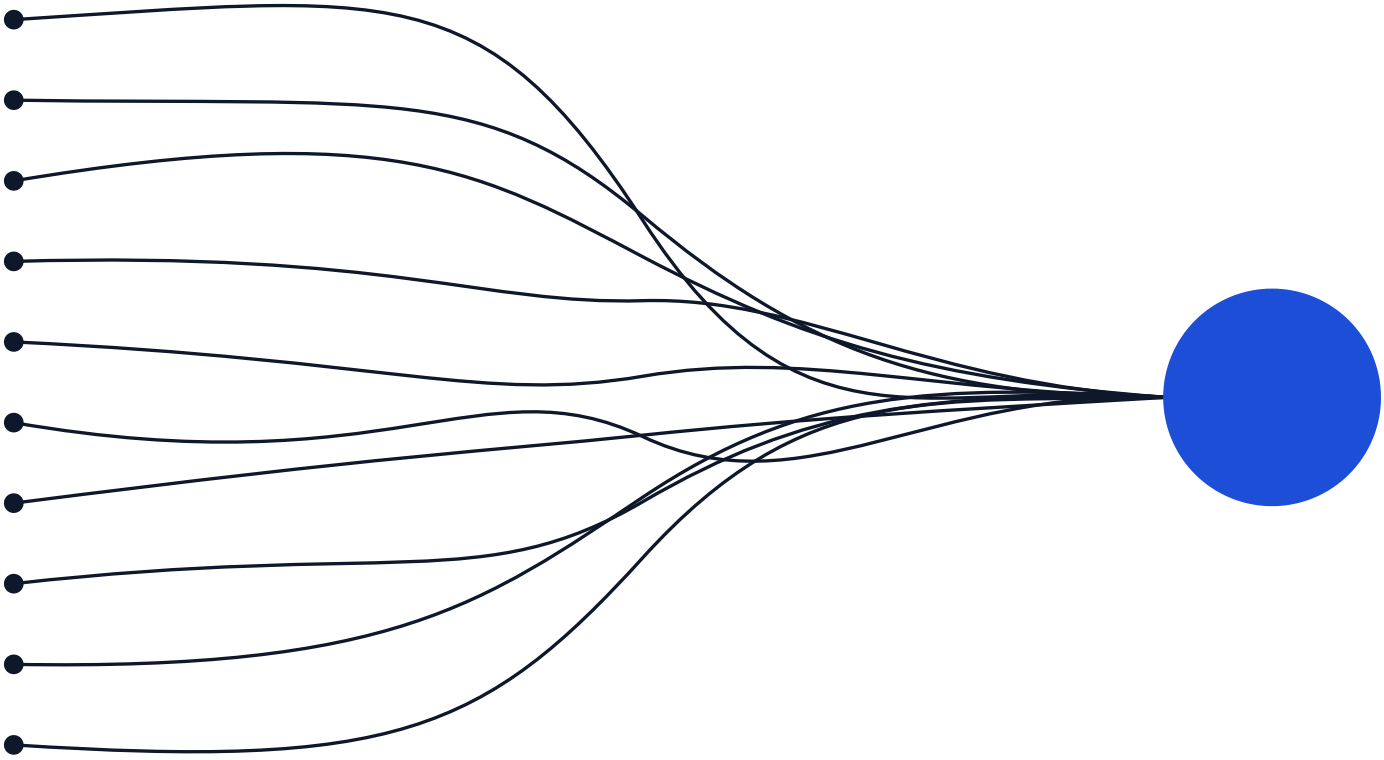


FOR BOARDS AND LEADERSHIP TEAMS

The AI Leadership Briefing

Ten questions every board should ask about AI before the next budget round.

WHY ASK NOW

AI budgets are going up. The evidence of return is lagging.

Most boards will see a larger AI line in the next budget than in the last. Few will get a clear account of what the last one bought. These ten questions give the board that account before new money is committed.

32%

of UK businesses used at least one AI technology in 2026, double the 16% recorded in 2025.

DSIT, AI adoption survey 2026

65%

of UK businesses using or planning to use AI expect their AI budgets to increase.

DSIT, AI adoption survey 2026

64%

of UK adopters reported no immediate financial effect on operating costs.

DSIT, AI adoption survey 2026

37%

of respondents worldwide attribute some EBIT impact to AI, essentially unchanged from 2025.

McKinsey, The state of AI 2026

60%

of respondents expect their organisations to increase AI investment over the next year.

McKinsey, The state of AI 2026

What the board is approving

An AI budget line usually bundles three different things: licences already running, pilots asking for a next stage, and new ideas with no baseline yet.

Each deserves a different conversation. The questions in this briefing pull them apart, so the board can renew, fund or stop each one on its merits.

Who this briefing is for

Chairs, non-executive directors, CEOs and CFOs heading into a budget round, leadership teams testing their own plans first, and event organisers planning a board or leadership session on AI.

How to use it

- Send the ten questions to the executive team two weeks ahead
- Ask for one written paragraph per question
- Score the answers in the meeting with the scorecard on page 9
- Carry the gaps into the budget paper on page 11

THE TEN QUESTIONS AT A GLANCE

Ten questions, four themes

Value first, then ownership, then the foundations underneath, then risk and people. A board with clear answers to all ten can approve an AI budget knowing what it is paying for.

#	Question	Theme	A good answer includes
01	**What are we spending on AI today, in total?**	Value	One figure covering licences, embedded features, pilots and supplier work
02	**Which number is each initiative meant to move, and from what baseline?**	Value	A metric the board already tracks, with a before figure
03	**What did we stop last year, and what would make us stop something this year?**	Value	Named initiatives and reasons, with stop points agreed in advance
04	**Who owns AI at leadership level?**	Ownership	One name, with budget authority and the right to stop work
05	**Which processes are we redesigning, and which are we only adding AI to?**	Ownership	Named processes, each with a process owner
06	**Is the data fit for the job, and who answers for it?**	Foundations	Named data owners and a known quality position per initiative
07	**How do we decide whether to build, buy or wait?**	Foundations	Written criteria that include running costs
08	**Where does a person check AI output, and where have we agreed they need not?**	Risk and people	A short register by use case, signed off
09	**What are our legal and regulatory exposures?**	Risk and people	Data protection reviewed, sector rules and the EU AI Act checked where relevant
10	**Do our people have the skills, and what happens to roles that change?**	Risk and people	A skills plan and a frank view of workforce effects

Four rules for the meeting

Numbers arrive in writing before the meeting.

"We don't know yet" is accepted once, with a date.

Every initiative has one owner's name against it.

Stopping something counts as progress.

THEME 1 · VALUE

01 What are we spending on AI today, in total?

WHY ASK IT

AI spend hides. Some sits in departmental budgets, some in features switched on inside software you already pay for, some in supplier contracts. Until it is on one sheet, nobody can judge it.

A GOOD ANSWER

- One total, split into licences, embedded features, pilots, supplier work and internal time
- A list of every tool, each with an owner

WARNING SIGNS

- Only IT spend is counted
- Nobody knows what was switched on inside existing software
- The figure arrives after the meeting

47%

of UK businesses able to estimate their AI spend reported none in 2025, which DSIT links to free tools and AI features built into existing software. Spend that is not recorded is still spend that needs an owner.

DSIT, AI adoption survey 2026

02 Which number is each initiative meant to move, and from what baseline?

WHY ASK IT

Without a baseline, every initiative looks like a success and none can be compared. The number should be one the business already reports, so the board can check it without a new dashboard.

A GOOD ANSWER

- A metric such as days to close the month, cost per case or enquiries handled per person
- Its value before the work started
- A target and a date

WARNING SIGNS

- Usage offered as results: logins, prompts, licences issued
- Productivity claims with no before figure
- A different metric in every update

2x

AI high performers are twice as likely as others to have defined processes for measuring the impact of their AI initiatives.

McKinsey, The state of AI 2026

THEME 1 · VALUE | THEME 2 · OWNERSHIP

03 What did we stop last year, and what would make us stop something this year?

WHY ASK IT

A portfolio that never closes anything is a portfolio nobody is managing. Stop points agreed before the money is spent are far easier to apply than ones argued over afterwards.

A GOOD ANSWER

- Named initiatives that were stopped, the reason and the budget released
- A stop point written into every new proposal

WARNING SIGNS

- Nothing has ever been stopped
- Pilots running for a year or more without a decision
- Stopping is described as failure

40%+

of agentic AI projects are expected to be cancelled by the end of 2027, due to escalating costs, unclear business value or inadequate risk controls. Better to make that call early, and on purpose.

Gartner, 25 June 2025

04 Who owns AI at leadership level?

WHY ASK IT

When ownership is spread across IT, operations and every department, decisions stall and spend fragments. One person needs the budget, the authority to approve work and the right to stop it.

A GOOD ANSWER

- One name
- A one-page mandate covering budget, scope and decision rights
- A regular report to the board

WARNING SIGNS

- A steering group with nobody accountable
- Ownership sits with IT alone, away from the people who run the processes
- The owner cannot stop work in another department

2x

AI high performers are twice as likely as others to say their senior leaders demonstrate commitment to AI initiatives.

McKinsey, The state of AI 2026

THEME 2 · OWNERSHIP | THEME 3 · FOUNDATIONS

05 Which processes are we redesigning, and which are we only adding AI to?

WHY ASK IT

Put AI on top of a poor process and you get the same waste, faster. The returns come from changing how the work is done, with steps removed before tools are added.

A GOOD ANSWER

- A short list of processes, each with a named process owner
- Each mapped as it actually runs today
- Steps removed before any tool went in

WARNING SIGNS

- Tools bought before anyone mapped the process
- No process owner outside IT
- Success measured by adoption alone

3 in 4

AI high performers report fundamentally redesigning workflows because of their AI use. Among other respondents, the figure is one in four.

McKinsey, The state of AI 2026

06 Is the data fit for the job, and who answers for it?

WHY ASK IT

AI tools read the data they are given, errors included. If sales and finance disagree on a figure, an AI summary will repeat one of them with complete confidence.

A GOOD ANSWER

- For each initiative: the data it reads and who owns that data
- Known quality issues, written down
- Access rules for AI tools

WARNING SIGNS

- Two departments report different figures for the same thing
- Nobody owns customer or product data
- No written access rules for AI tools

60%

of AI projects unsupported by AI-ready data will be abandoned through 2026, Gartner predicts. It also found 63% of organisations either lack, or are unsure they have, the right data management practices for AI.

Gartner, 26 February 2025

THEME 3 · FOUNDATIONS | THEME 4 · RISK AND PEOPLE

07 How do we decide whether to build, buy or wait?

WHY ASK IT

The economics are moving. Building in-house is getting cheaper, running costs are becoming visible, and the feature you are about to buy may arrive in software you already own.

A GOOD ANSWER

- Written criteria covering total running cost, supplier lock-in and the skills to maintain what is built
- Waiting is a recognised option

WARNING SIGNS

- Business cases that show licence cost only
- In-house builds with no maintenance plan
- Vendor demos treated as evidence

32% of respondents say their organisation decided against buying at least one software product or feature because it could be built in-house with agentic coding tools. About one in five say AI operating costs, including token costs, constrained their AI use.

McKinsey, The state of AI 2026

08 Where does a person check AI output, and where have we agreed they need not?

WHY ASK IT

Oversight works when it is decided use case by use case. Drafting an internal summary and approving a customer refund carry very different risks, and the rules should say so.

A GOOD ANSWER

- A register of AI uses, each marked human-approved, human-sampled or automatic
- The reasoning and a named approver for each

WARNING SIGNS

- One blanket rule for every use
- Customer-facing output that nobody reviews
- Nobody can say which decisions are already automated

81% of UK businesses apply some human input or oversight to AI output. Trust is lower for high-stakes decisions and autonomous processes.

DSIT, AI adoption survey 2026

THEME 4 · RISK AND PEOPLE

09 What are our legal and regulatory exposures?

WHY ASK IT

AI touches personal data, contracts, intellectual property and, in regulated sectors, specific rules. The ICO publishes guidance on AI and data protection. Businesses selling into the EU need to know where the EU AI Act applies to them.

A GOOD ANSWER

- A data protection review for each AI use that touches personal data
- Supplier terms checked for data use and IP
- Sector rules and the EU AI Act assessed where relevant, with legal sign-off

WARNING SIGNS

- Staff paste customer data into public tools
- Nobody has read the supplier terms on data use
- The EU AI Act is assumed not to apply, without a check

10 Do our people have the skills, and what happens to roles that change?

WHY ASK IT

Licences without skills produce little. And people notice when workforce effects are discussed only in private. Boards need a plan for capability and a plan for change.

A GOOD ANSWER

- A skills plan by role, with a training budget
- A measure of whether people use what was bought
- A frank account of which roles will change, and how

WARNING SIGNS

- Licences bought, training not
- Workforce effects kept off the agenda
- No usage data six months after rollout

67% of UK businesses that had adopted AI were affected by limited AI skills, expertise or knowledge.
DSIT, AI adoption survey 2026

39% expect AI-related headcount reductions next year. 14% report AI contributed to a workforce decline in the past year.
McKinsey, The state of AI 2026

TOOL · BOARD SCORECARD

Score the answers in the room

Mark each answer clear, partial or unknown. Every partial or unknown gets an owner and a date to come back. Ten rows, one page, and the board leaves with a list of what it still needs to know.

#	Question	Clear · Partial · Unknown	Owner	Return date
01	Total AI spend	◯ ◯ ◯		
02	Number and baseline per initiative	◯ ◯ ◯		
03	What we stopped, and our stop points	◯ ◯ ◯		
04	Single AI owner and mandate	◯ ◯ ◯		
05	Processes redesigned, with owners	◯ ◯ ◯		
06	Data fitness and data owners	◯ ◯ ◯		
07	Build, buy or wait criteria	◯ ◯ ◯		
08	Oversight register	◯ ◯ ◯		
09	Legal and regulatory position	◯ ◯ ◯		
10	Skills plan and workforce effects	◯ ◯ ◯		

A 60-minute board session

MINUTES 0 TO 10

Spend and owner

Questions 1 and 4. Agree the total and the name.

MINUTES 10 TO 30

Value

Questions 2, 3 and 5. Go initiative by initiative.

MINUTES 30 TO 45

Foundations and risk

Questions 6 to 9. Note gaps, do not solve them here.

MINUTES 45 TO 60

People and actions

Question 10, then owners and dates for every gap.

ONE-PAGE CHECKLIST

Before the budget round

Print it, give it to the company secretary and tick it off as the papers come in.

TWO WEEKS BEFORE PREPARATION

- [ ] The ten questions sent to the executive team, with a deadline for written answers
- [ ] Total AI spend requested, including embedded features, pilots and supplier work
- [ ] List of live AI initiatives, each with an owner and the number it should move
- [ ] Data owners named for each initiative
- [ ] Register of AI uses, each marked human-approved, human-sampled or automatic

IN THE MEETING DECISIONS

- [ ] One AI owner confirmed, with a written mandate
- [ ] Baseline and target agreed for each initiative
- [ ] Stop decisions made, and the budget released recorded
- [ ] Build, buy or wait criteria agreed
- [ ] Legal and data protection position noted, with any gaps assigned

IN THE BUDGET PAPER WHAT GETS FUNDED

- [ ] All AI spend on one line, under one owner
- [ ] Every funded item has a number, a baseline and a stop point
- [ ] Running costs shown alongside purchase costs
- [ ] Skills and training budget shown separately
- [ ] A return date set for every question scored unknown

TOOL · THE AI BUDGET PAPER

What the budget paper should show

One row per initiative. If a row cannot be completed, the initiative is a candidate for review, and the board can say so.

Initiative	Owner	Number and baseline	Cost this year (purchase and running)	Stop point	Decision
			£		
			£		
			£		
			£		

Decision: renew, fund, review or stop.

About Sascha Cutura

Sascha Cutura is an AI and automation keynote speaker and advisor to leadership teams and boards, with more than 700 process optimisations in 90+ companies over the last 17 years. He hosts The Process & Automation Podcast with The Automation Guys and created the P.R.O.G.R.E.S.S. Framework for putting AI and automation to work.

Bring it to the board

Sascha runs keynotes and AI Leadership Workshops for boards, leadership offsites and conferences, built around the decisions in this briefing. Details on the last page.

Sources

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KEYNOTES AND WORKSHOPS WITH SASCHA CUTURA

Put these ten questions to your leadership team

A keynote for your conference or leadership offsite, or an interactive AI Leadership Workshop for your board and executive team, built around the decisions in this briefing.

Make a keynote or workshop enquiry

See keynote topics on saschacutura.com

Scan to enquire

Opens the enquiry page on saschacutura.com.

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