



Webinar



*by Peter Barta CA*

# The Finance Leader's Technology Agenda

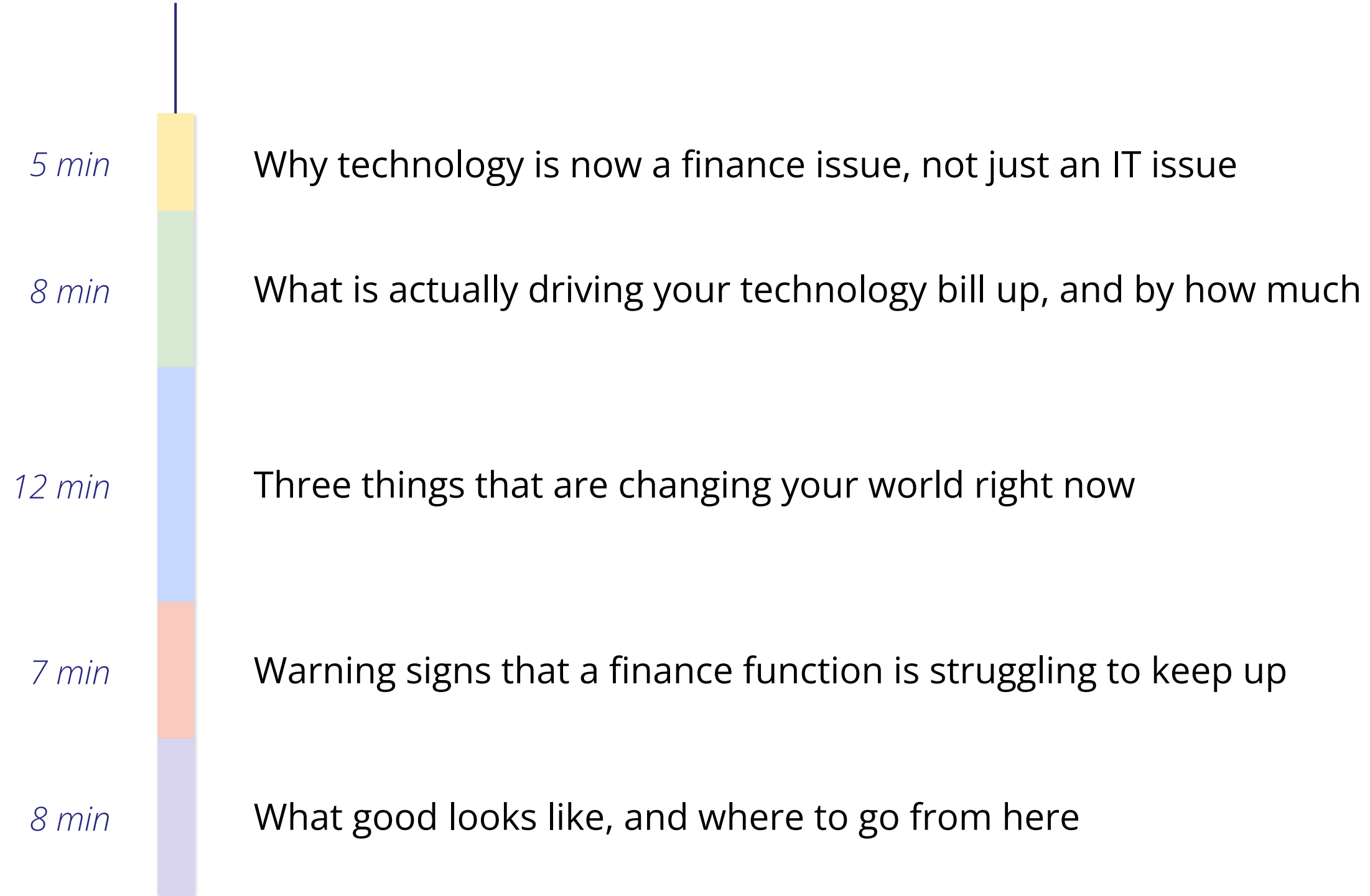
Costs, Controls, and Leading a Finance Team That Keeps Up

# To Start With...

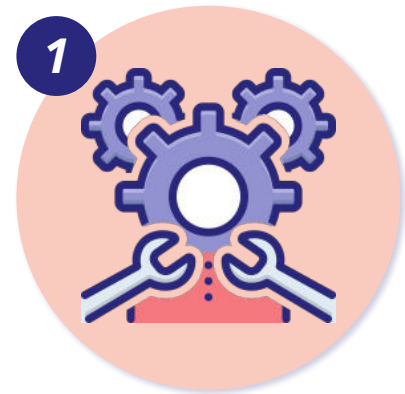
*"In the last 12 months, has technology made your finance role easier, harder, or honestly, a bit of both?"*

Hold your answer. We will come back to it.

# What We Will Cover in the Next *40 Minutes*

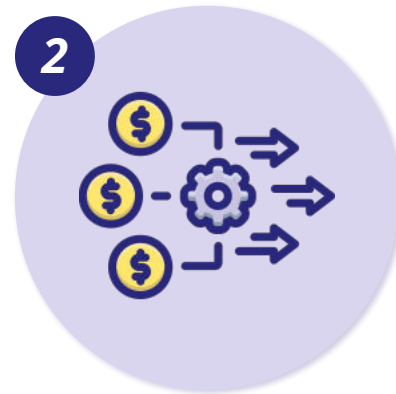


# Technology used to be something finance approved and IT managed. That division no longer holds.



**Technology Costs**

This is now where your organisation's largest, fastest-growing, and least-predictable cost exposure lives. **IBRS research shows a structural 30% cost increase is already under way.**



**Finance Processes**

AI and automated systems are embedded inside the workflows finance is responsible for governing. **The control environment has changed, whether or not finance designed that change.**



**Finance Jobs**

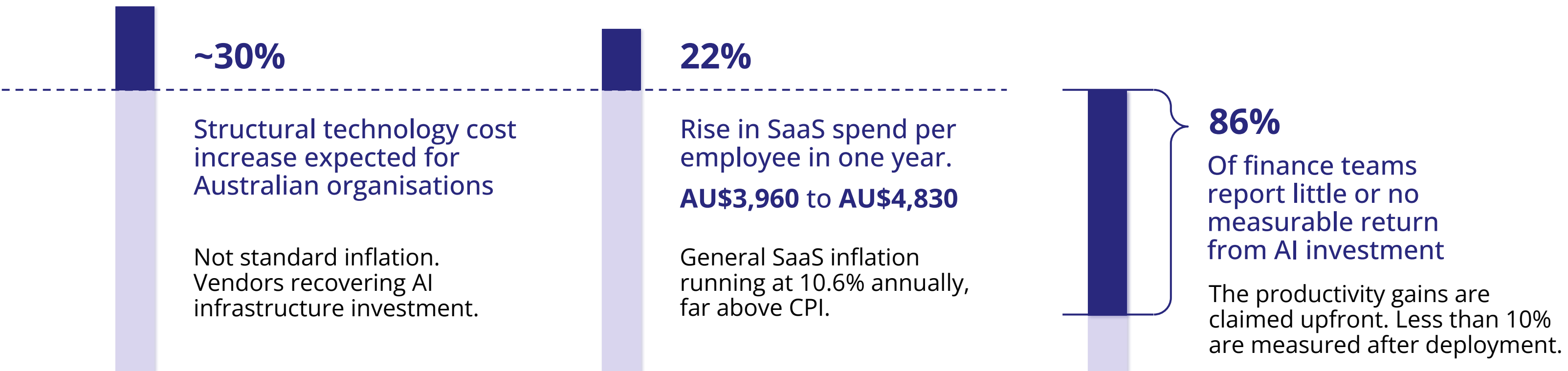
Technology is changing what your team does, whether or not anyone has planned for it. IBRS is direct: **only Finance leaders can lead the finance operating model response.**

# This is Not Standard Inflation

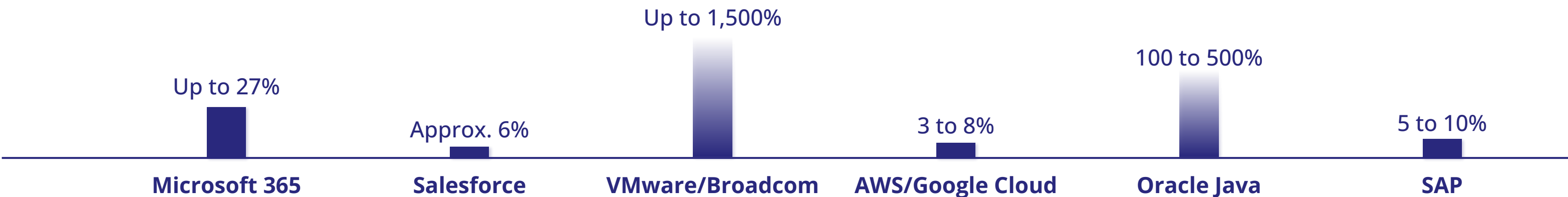
*It is a structural pricing shift, and the numbers are specific.  
And this is just the baseline!*

*Source:* IBRS, The Coming Tech Bill Shock, 2025. Figures are research estimates; actual increases vary by organisation and contract structure.

May 2026



Selected vendor price increases, 2025 onwards (IBRS research)

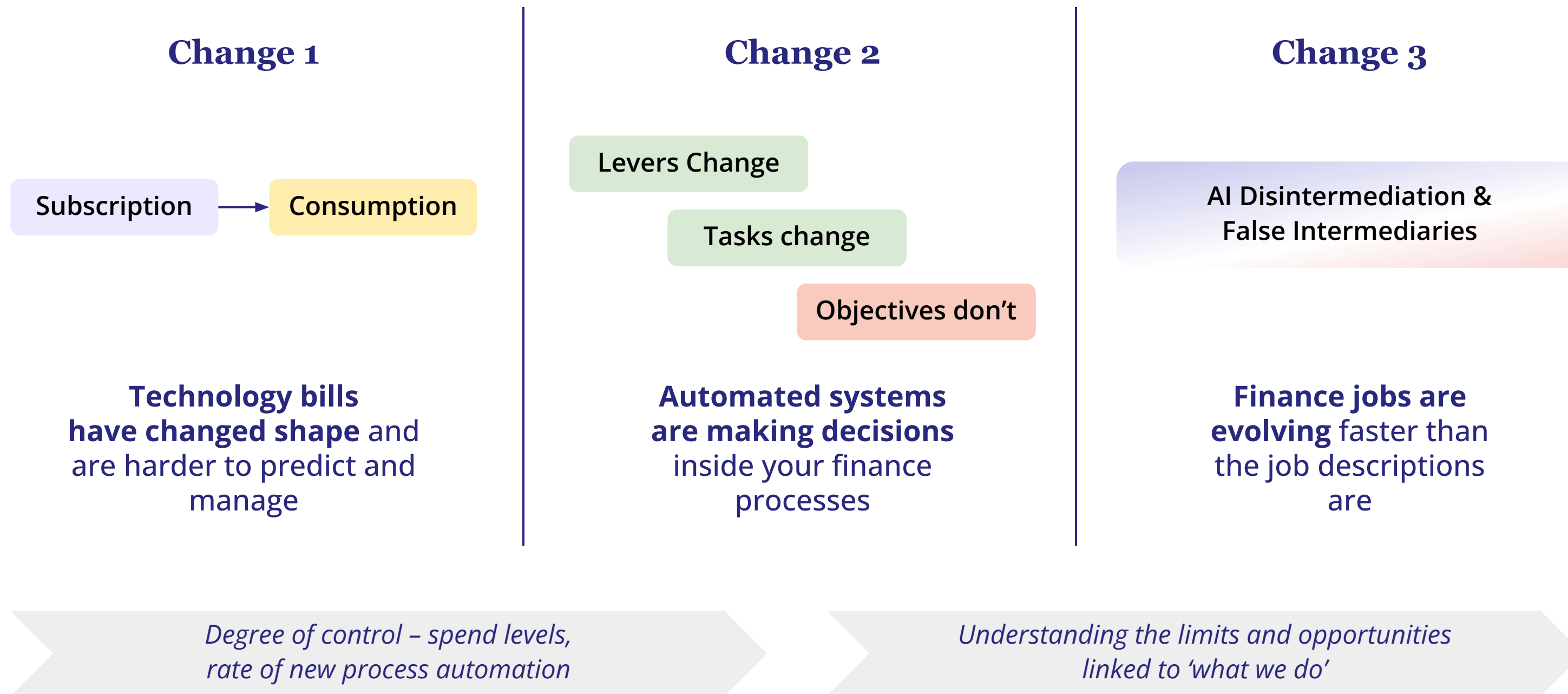


## ***Poll 1:***

How confident are you that your finance team has clear visibility of what is driving your organisation's technology costs right now?

	<b>Results</b>
A. <b>Very confident:</b> we have good visibility and can explain cost movements clearly	0%
B. <b>Reasonably confident:</b> we have a general picture but there are some gaps	100%
C. <b>Not very confident:</b> it is harder to explain than it should be	0%
D. <b>Honestly not sure:</b> this is not something we have looked at closely	0%

# Three things that are changing your world right now. Not predictions. *Already happening*



# Change 1: Technology Costs

*You used to buy technology like a car. Now you rent it by the kilometre, and most budgets are still set for the car.*

## THEN

Fixed price, negotiated once

Annual licence: costs are predictable

Behaves like a capital asset

Budget it once and move on

## NOW

Pay for what you use: costs move with activity

Variable, continuous, and hard to forecast

Vendor revenues grow with your usage, not their costs

Step function: adding a single user can trigger a price tier jump

Most finance teams are still budgeting for the old model

**Example (simplified):** Microsoft 365 Business caps at 300 users. Adding user 301 triggers a forced move for that seat to Enterprise E3, from AU\$22 to AU\$39 per month, a 77% price increase per added seat. **Source:** IBRS.

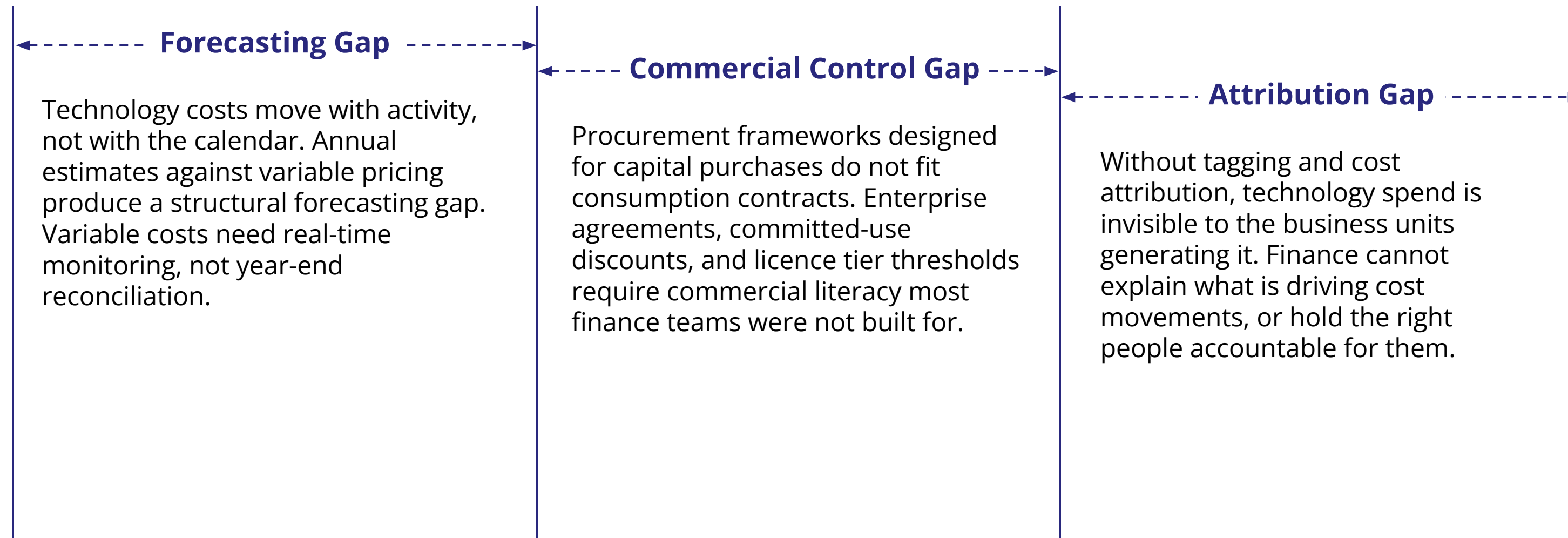
# Change 1: The Hidden Cost of Slow Reporting

*Monthly reports are controlling costs that change by the hour. IBRS has quantified the gap.*

**The IBRS Finding:** For a mid-market organisation spending AU\$2 to AU\$5 million annually on cloud infrastructure, the simple lag of monthly reporting creates between AU\$40,000 and AU\$150,000 in purely preventable waste each year. Not from poor decisions. From timing.

May 2026

*Three practical gaps most finance teams have not yet closed*



# Change 2: Automated Processes

*AI is not coming to your finance function. In most organisations it is already there. The question is whether anyone is governing it.*

## AI Helping You

AI supports your decisions.  
You review and approve.  
Control environment broadly intact.

Flags unusual transactions/trends for your review

Drafts adjustment entries: you review and sign off

Speeds up reconciliations and matching

Generates analysis that you then interpret

## AI Deciding for You

AI initiates and completes transactions without individual human sign-off. You approved the rules, not each decision.  
Different control environment entirely.

Invoices matched and queued for payment without review

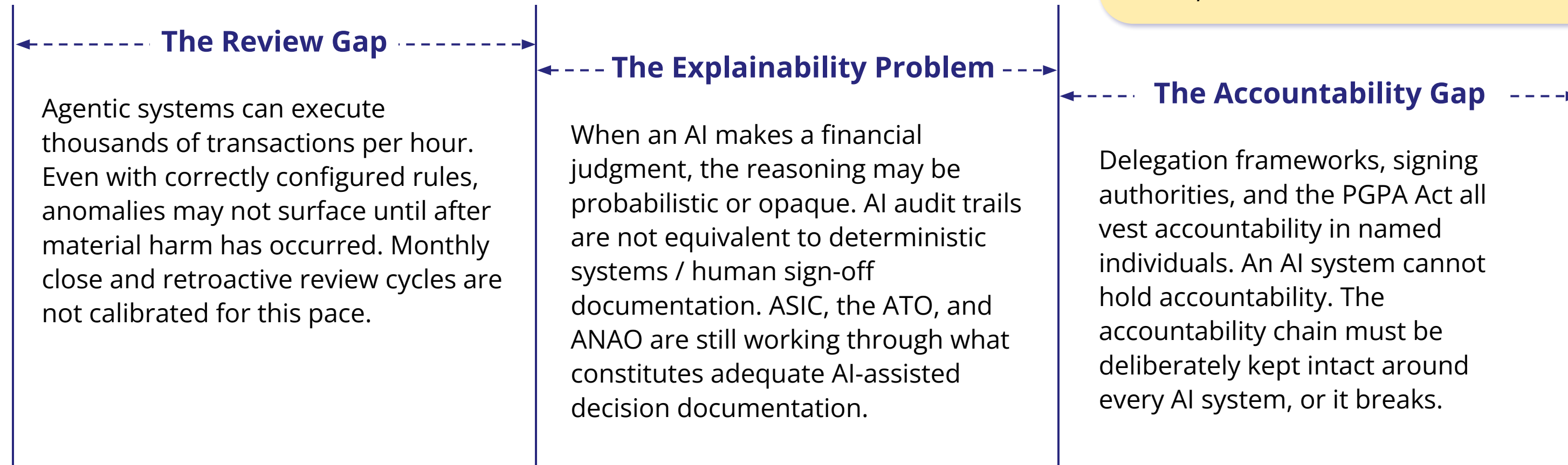
Expenses categorised without individual sign-off

Thousands of transactions processed per hour

Anomalies may only surface at reconciliation, after the fact

# Change 2: Three Assurance Gaps

**IBRS:** 'If a generative AI pilot begins exhibiting runaway inference costs, a governance structure relying on monthly billing will not catch it for 30 days. By then, the exposure has occurred.'



**Training costs are CapEx**

high one-off

Most budgets are designed to capture them.

*The AI Cost Duality (IBRS)*

**Inference costs are OpEx**

variable continuous

Scaling with every API call and agent action. Plus shadow costs (data management, legal, cyber security, AI guardrails) that sit entirely outside the cloud bill.

## ***Poll 2:***

Does your organisation have a documented list of the finance processes that involve automated decision-making, with a defined review structure for each one?

	<b>Results</b>
A. <b>Yes:</b> we have this documented and it is current	0%
B. <b>We have something</b> but it is not comprehensive or up to date	0%
C. <b>Not formally documented,</b> though we have a general sense of it	0%
D. This is <b>not</b> something we have looked at	100%

# Change 3: The Finance Mode of Operations

*When technology takes on the routine work, finance roles change.  
Most organisations have not designed what those roles become.*

## Drifting

**Roles unchanged** since technology adoption

**Efficiency absorbed** into higher volume

**Unclear expectations** about  
AI-assisted work

**No formal review** of what the  
team should do differently

**People uncertain** about  
where they add value

## Deliberate

**Roles reviewed** and updated alongside technology change

**Efficiency redirected** to higher-value advisory work

**Clear expectations** at each level  
about human responsibilities

**Regular conversation** about how  
the operating model is evolving

**People feel equipped** and clear  
about what is expected of them

# Change 3: The Productivity Paradox

*Vendors claim 20 to 30% productivity gains from AI.  
IBRS research tells a different story.*



**Under 10%**

of theoretical AI productivity gains are ever formally measured after deployment

**Source:** IBRS, The Coming Tech Bill Shock, 2025

## **The Claim vs the Reality**

Vendors routinely market 20 to 30% productivity uplift from AI tools. IBRS analysis shows that in practice, productivity gains are almost entirely absorbed by service quality improvements and capacity constraints, which are competitive issues rather than true economic gains.

## **Why Business Cases Fail**

Legacy technology business cases are built on a project mindset: benefits are estimated upfront and rarely validated after deployment. Without continuous measurement, the value of AI investment erodes and organisations cannot demonstrate return. This is a financial governance failure, not a technology failure.

## **What this Means for Finance Leaders**

The finance function must shift from approving AI investments based on vendor productivity claims to governing them through measurable business outcomes. IBRS calls this the shift from cost accountant to active stakeholder and argues only Finance Leaders can drive it.

# Eight Warning Signs: How many apply to your finance function right now?

- 1 Technology cost variances appear at month-end that nobody predicted
- 2 Vendor invoices arrive that the team cannot confidently verify
- 3 Automated finance decisions are not formally mapped or reviewed
- 4 Delegation and approval frameworks not updated in the last 12 months
- 5 No clear escalation path when an automated process goes wrong
- 6 Finance roles not reviewed since technology changed significantly
- 7 AI investment ROI has not been formally measured post-deployment
- 8 Technology costs cannot be attributed to the business units generating them

## ***Poll 3:***

Looking at those eight warning signs, roughly how many apply to your organisation right now?

	<b>Results</b>
A. <b>None or one:</b> we are in reasonably good shape	0%
B. <b>Two or three:</b> some gaps we are aware of	100%
C. <b>Four or five:</b> more work to do than we have currently resourced	0%
D. <b>Six or more:</b> this is a significant priority for us right now	0%

## ***Poll 3:***

Looking at those eight warning signs, roughly how many apply to your organisation right now?

- A. **None or one:** we are in reasonably good shape
- B. **Two or three:** some gaps we are aware of
- C. **Four or five:** more work to do than we have currently resourced
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# A Finance Function that is Keeping Up

*No technical expertise required.  
Just existing disciplines applied to new challenges.*

- ✓ Knows what technology is costing, who is generating the cost, and whether it represents value
- ✓ Can map every automated decision in its workflows: who reviews it, what triggers escalation, what the audit trail contains
- ✓ Has roles deliberately updated to reflect the division between human judgment and automated processing
- ✓ Has governance frameworks, including delegations and audit scope, that are current and cover automated processes
- ✓ Measures AI investment ROI through specific business outcomes, not vendor productivity estimates

## *IBRS Maturity Model*



# Where To Go From Here

*A practical three-tier path forward.  
Start where your highest-priority gap is, not at tier one.*

## Tier 1

### Build Understanding

Complete the self-assessment checklist with your finance leadership team

Use the eight warning signs as a structured team conversation starter

Connect with IBRS for the next chapters in this series

## Tier 2

### Build Governance

Map automated finance processes and establish a review structure for each

Review delegation frameworks and approval policies for currency

Assess technology vendor commitments against a consumption governance framework

## Tier 3

### Build the Operating Model

Review finance roles alongside technology change

Define clear expectations for human and AI-assisted responsibilities

Update internal audit scope to cover automated financial processes

# IBRS Advisory Services: From Understanding To Action

*Every tier in the path forward has a corresponding IBRS advisory service.  
The diagnostic is the entry point.*

01

## Technology Finance Diagnostic

Structured half-day assessment with the finance leadership team. Maps position across all three change forces. Produces a prioritised action roadmap. Entry point for all actions.

02

## Cost Exposure Assessment

Deep review of the technology vendor portfolio, enterprise agreements, budget modelling methodology, and commercial control framework. Directly addresses changes 1 and 2.

03

## AI Control Framework Design

Structured programme to inventory AI tools in the finance workflow, design review and escalation structures, update delegation frameworks, and build ongoing AI governance capability.

04

## Finance Operating Model Redesign

Facilitated engagement to design the target operating model: role redesign, job family evolution, governance framework update, and human-AI collaboration structures.

**Source:** IBRS, The Coming Tech Bill Shock, 2025

# Three Things to Take Away

## Technology Costs are a Financial Governance Problem

- Finance owns them, regardless of whether IT manages the systems.
- The 30% structural increase IBRS documents is arriving regardless of whether your budget model is ready for it.

## Automated Processes Need the Same Control Disciplines as Human-Reviewed Ones.

- Finance is responsible for designing and maintaining those controls.
- AI cost duality and shadow costs mean the exposure is larger than the cloud bill suggests.

## Finance Roles are Changing. Manage that Change Deliberately.

- IBRS research shows under 10% of AI productivity gains are measured after deployment.
- That is a financial governance exposure, and only Finance can lead the response.

Thank you.  
Let's go to questions.

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