

The Eight Levers That Pay Back

A Board-Ready Framework

How to identify, measure, and govern enterprise AI to improve margin, cycle time, revenue, and risk posture.

TO: Executive Board

FROM: J.L. Sutherland & Associates

SUBJECT: Executive Intent: Moving from Hype to **Unit Economics**

The Reality: Enterprise AI is no longer a question of ‘what tools are available.’ It is a question of which economic levers you can pull, how quickly you can pull them, and whether the result is defensible under scrutiny.

The Problem: Most large enterprises are currently ‘**paying for confusion**’: overlapping vendors, fragmented pilots, unclear accountability, and governance bolted on after exposure has already accumulated.

The Goal: Margin improvement, cycle time compression, revenue lift, and risk posture improvement—delivered fast, responsibly, and with clear ownership.

Why Standard Playbooks Fail to Deliver ROI

The Trap

✗ **Trap 1: Tool-First Programs.**
Confusing activity with outcomes.

✗ **Trap 2: Blanket Copilots.** Deploying
Deploying broad tools without
workflow redesign.

✗ **Trap 3: Late-Stage Governance.**
Treating governance as a final gate.

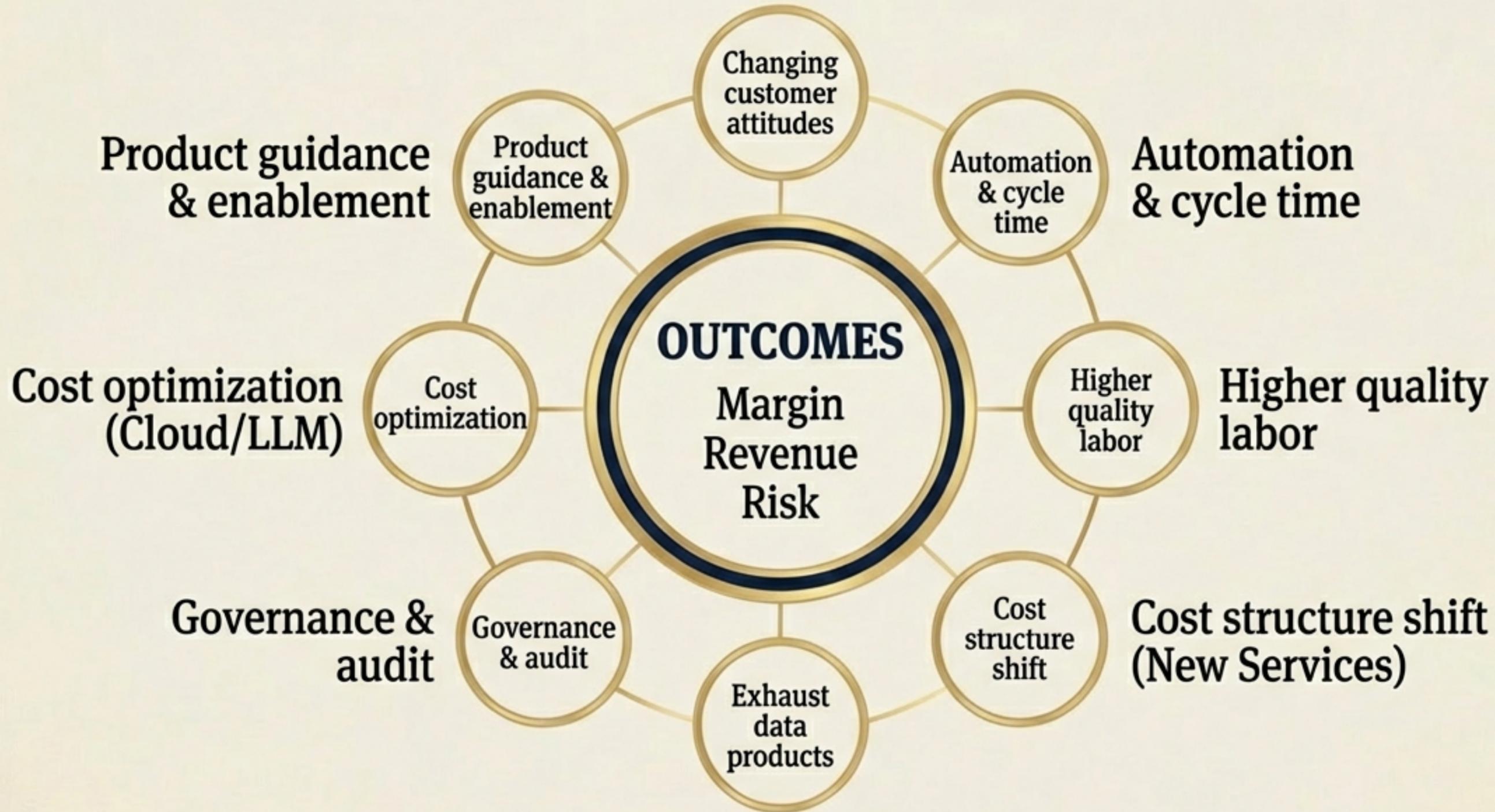
The Value Reality

✓ **Pilots, not impact.** An 'AI Center of Excellence' without P&L ownership becomes an intake queue prioritized by novelty, not return.

✓ **Hidden costs & control gaps.** Value is lost in rework, compliance exceptions, and high unit costs per outcome.

✓ **Reputational risk.** Controls are most effective when designed directly into the pilot charter.

The Eight Levers of AI Value Creation



A comprehensive framework to replace unowned strategy decks.

A CFO-Grade Prioritization Method

1. BASELINE

Define volume, cost per unit, error rate. If you can't baseline it, you can't claim impact.

2. SCORE

Evaluate on: Economic Upside, Time-to-Impact, Feasibility, and Risk Posture.

3. PILOT

Named business owner. Measurement plan. Risk controls. Not just a demo.

4. SCALE OR STOP

Operationalize what works (SOPs, vendor terms). Stop if thresholds aren't met.

Avoid sunk-cost escalation by killing bad projects early.

The Operating Model: Speed with Governance

PHASE 1: DIAGNOSE

PHASE 2: PRIORITIZE

PHASE 3: PILOT

PHASE 4: SCALE

PHASE 5: GOVERN

2–4 Weeks

1–2 Weeks

6–10 Weeks

4–12+ Weeks

Continuous

- Value creation plan, baseline economics, governance gap assessment.

- Pilot shortlist, charters, integration needs.

- Workflow integration, monitoring, outcome measurement.

- SOPs, training, QA, commercial terms.

- Model inventory, policy enforcement, audits.

What Each Executive Should Demand

CEO

What are the 3 enterprise KPIs we will move in 90 days? Where do we have brand risk from unmanaged AI? What is the narrative we can defend publicly?

CFO

Show me the baseline and unit economics. What is the cost per outcome today vs. after? How will we prevent AI spend from becoming a new run-rate problem?

CIO

Which workflows are we integrating into? How will we manage identity, access, and data boundaries? What do we standardize vs. allow to vary?

PE Operating Partner

Where is near-term EBITDA improvement with manageable risk? How do we avoid vendor lock-in and protect exit optionality?

Deliverables: What You Get

Artifacts designed for boards and investment committees, not product brochures.

- ✓ **AI Value Creation Plan**
Prioritized portfolio tied to margin, revenue, and risk—with named owners.
- ✓ **Baseline + ROI Model**
Unit economics per use case (investment logic and payback).
- ✓ **Pilot Charters**
KPI definition, measurement plans, and scale decision gates.
- ✓ **Governance Controls Pack**
Model inventory, change control, incident response, and audit-ready documentation.
- ✓ **Buy/Build/Partner Briefs**
Vendor-neutral options, TCO, and exit paths.
- ✓ **Enablement Plan**
Role-based training and adoption metrics.

Ready to move from pilots to P&L impact?

Cut through vendor noise with an outcomes-owned approach.

J.L. SUTHERLAND & ASSOCIATES

Independent AI Value Creation.

Contact us to request sample artifacts
(redacted board memo, ROI model, pilot charter).

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