ZEROED-IN CONSULTING

AI Governance Checklist for Accounting Teams

Decisions to make before you roll out AI tools

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1. Approved tools

- [ ] Every AI tool the team may use is named in writing
- [ ] Each tool runs on a business plan that doesn't train on our data
- [ ] The company owns and manages every account
- [ ] There is a process to request and vet a new tool

2. Data rules

- [ ] Company data never goes into a personal account
- [ ] Employee and customer personal information has stricter rules
- [ ] The team knows which data is allowed in which tool

3. Ownership

- [ ] Policy says whoever uses AI owns and stands behind the output
- [ ] "The AI said so" is never accepted as support

4. Risk-tiered review

- [ ] Each AI workflow is tagged low, medium, high or off limits
- [ ] Medium-risk output is tied to source documents before it posts
- [ ] High-risk output gets key inputs revalidated and a second reviewer
- [ ] AI may recommend journal entries, and a person reviews high-risk entries before posting

5. Hard lines

- [ ] AI can help draft, but never sends anything to customers, auditors or lenders
- [ ] AI never makes final judgment calls
- [ ] The hard lines are written down and the whole team knows them

6. Audit trail and auditors

- [ ] Source, AI output and reviewer sign-off are saved together
- [ ] Controls that rely on AI output document how the output is reviewed
- [ ] Our auditor knows where AI sits in the close before fieldwork

> **Risk tiers at a glance.** **Low** work like formula help gets a preparer check. **Medium** work like recs and recurring entries gets tied to source before posting. **High** work like technical memos gets key inputs revalidated and a second reviewer. **Off limits** work stays with a person. That means judgment calls and sending anything external. AI can help draft, but a person sends.

Policy owner	Date approved	Next review