



KPMG 2025 CFO & CIO Collaboration Survey

Survey Report

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March 2025

Key Takeaways

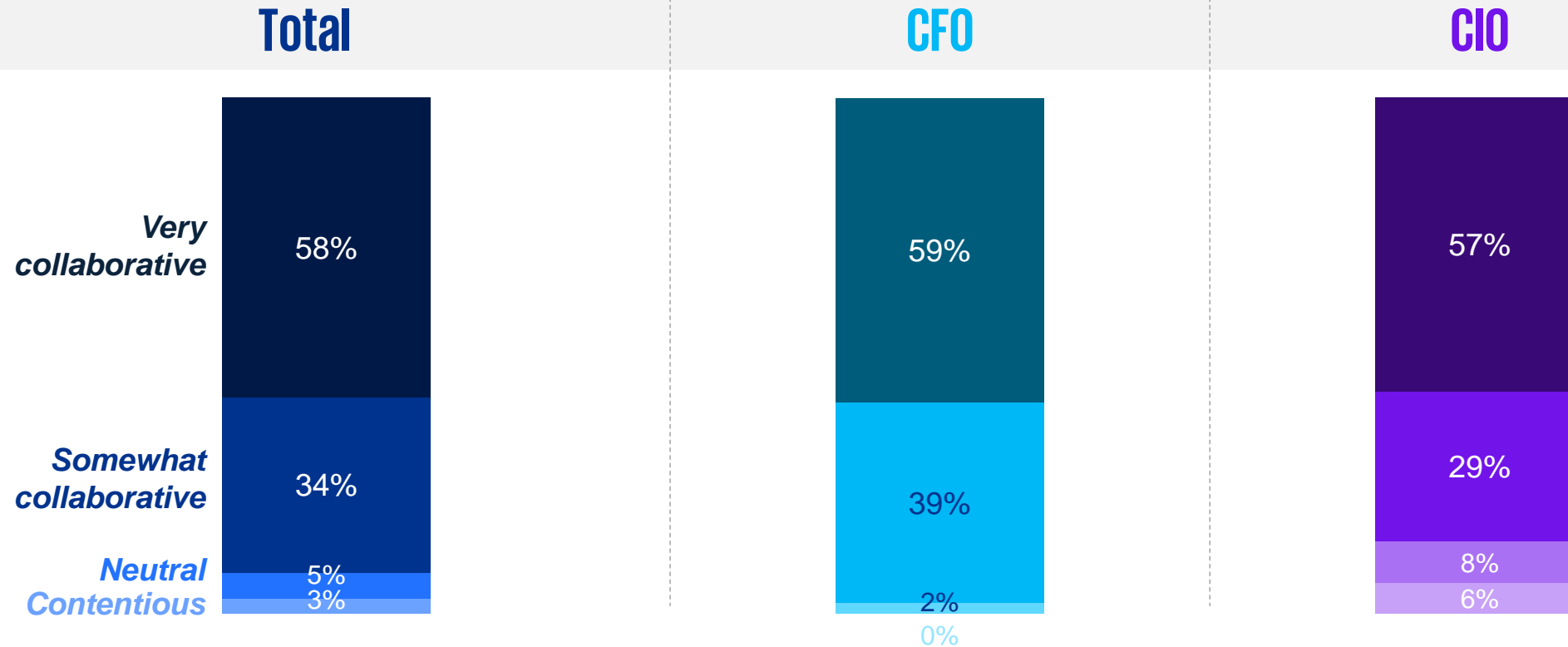
- **CIOs and CFOs characterize their relations as collaborative**, with nearly all (92%) saying they are ‘somewhat’ (34%) or ‘very’ (58%) collaborative.
- Similarly, **nearly all CIOs and CFOs agree that they are unified in their vision** for how technology should support their organization’s business strategy.
- **But they also have points of contention:**
 - CIOs feel there are disconnects on the assessment of technology ROI (49% of CIOs vs. 39% of CFOs). and budget allocations for technology (35% of CIOs vs. 24% of CFOs)
 - **There is also disconnect around the innovation budget, with more CFOs describing these investments as ‘excessive’** (31% of CFOs vs. 16% of CIOs) **and more CIOs saying these investments are ‘insufficient’** (29% of CIOs vs. 12% of CFOs). That said, most are aligned in thinking innovation budgets are ‘sufficient’ (57% of CFOs vs. 55% of CIOs).
- **There may also be some contention around AI decision making**, where most CFOs (59%) and CIOs (61%), say they are the ones primarily responsible for AI decisions. Around a third of CFOs (29%) and CFOs (35%) say that that both roles are responsible for AI decision making.
- **Most (93%) agree that the integration of AI has increased CFO and CIO collaboration, but their roles remain separate.** Only a quarter of CFOs (22%) and a third of CIOs (33%) say AI integration has led to more shared responsibilities.
- **AI has also influenced other dynamics within CFO and CIO partnerships:**
 - More CFOs say that real-time **financial reporting is accelerating AI integration** (51% of CFOs vs. 27% of CIOs agreeing) and that **AI has shifted more data and analytics responsibilities** to their role (51% of CFOs vs. 31% of CIOs agreeing).

01

**CFO & CIO
Collaboration**

CIOs and CFOs characterize their relations as collaborative.

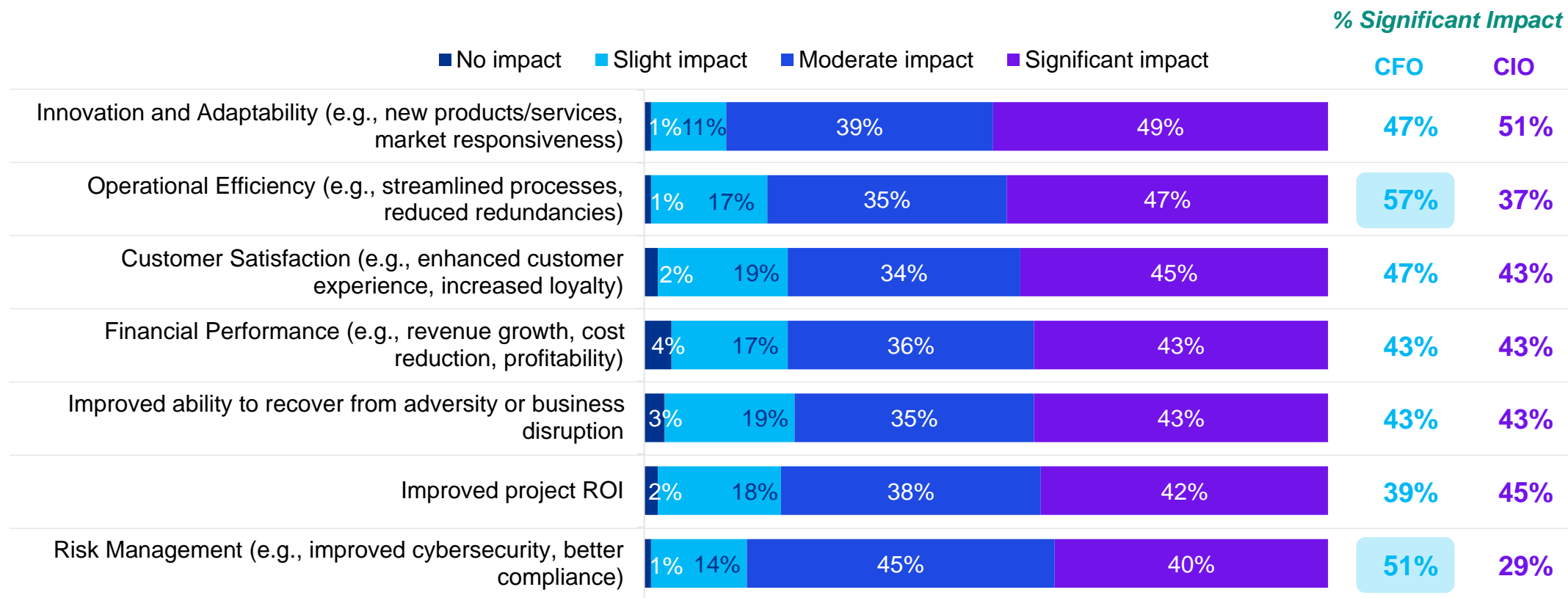
Nearly all (92%) say they are 'somewhat' (34%) or 'very' (58%) collaborative



Q. How would you describe the current relationship between the CFO and CIO in your organization?



More CFOs believe their collaboration with CIOs has a significant impact on operational efficiency and risk management.

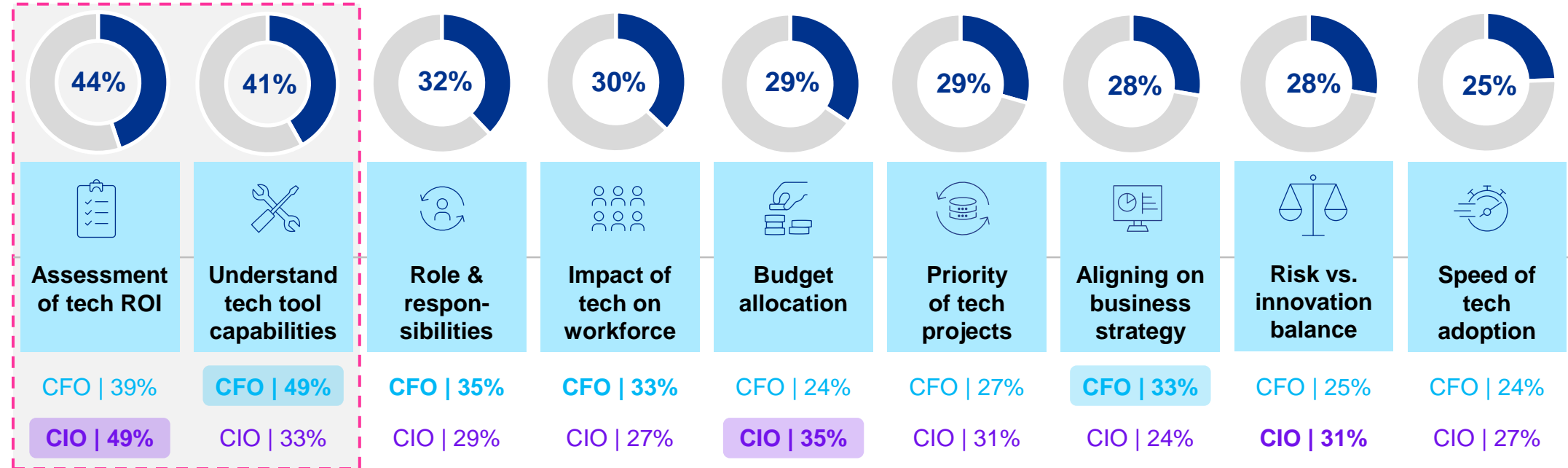


Q. To what extent do you think CFO-CIO collaboration has the most potential to make an impact on the following business outcomes?



CFOs and CIOs have differing perspectives around ROI and understanding technology capabilities.

CIOs cite more contention around the assessment of technology ROI, while CFOs feel there is more friction in understanding the capabilities of technology tools.



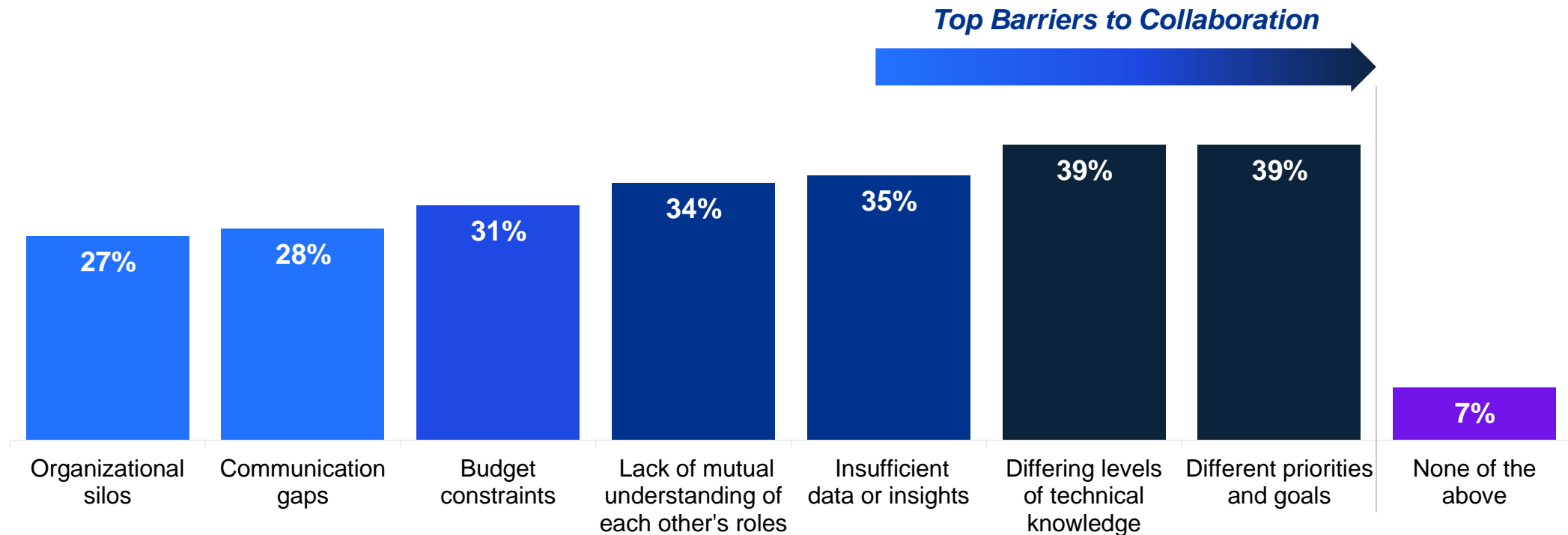
Note: Directional differences of 10% or greater are bolded.

Q. What are the most common points of contention between the CFO and CIO in your organization, if any? Please choose up to three.



4 in 10 describe differing levels of technical knowledge and priorities and goals as barriers to effective collaboration.

Organizational silos and communication gaps are less likely to hamper CFO and CIO collaboration.



Q. What are the biggest barriers to effective collaboration between the CFO and CIO in your organization, if any? Select up to three.



The need for real-time financial insight is driving greater investment in advanced analytics and cybersecurity to protect financial data.

CFOs are more often accelerating investment in AI and machine learning technologies to support real-time financial insight.

		CFO	CIO
50%	Increased investment in advanced data analytics and real-time reporting tools.	47%	53%
47%	Enhanced focus on cybersecurity measures to protect real-time financial data.	49%	45%
44%	Prioritized upgrading it infrastructure to support real-time data processing.	39%	49%
44%	Increased emphasis on ensuring data accuracy and integrity in real-time systems.	45%	43%
42%	Promoted the collaboration between finance and it teams for seamless data flow.	33%	51%
42%	Highlighted the need for continuous training and upskilling of staff on new technologies.	37%	47%
39%	Accelerated the integration of AI and machine learning technologies.	51%	27%
31%	Shifted budget allocation towards more agile and responsive technology platforms.	31%	31%
28%	Led to the adoption of cloud-based solutions for greater scalability and flexibility.	27%	29%

Q. How has the shift towards real-time financial insights impacted your technology infrastructure and investment priorities? Select all that apply.

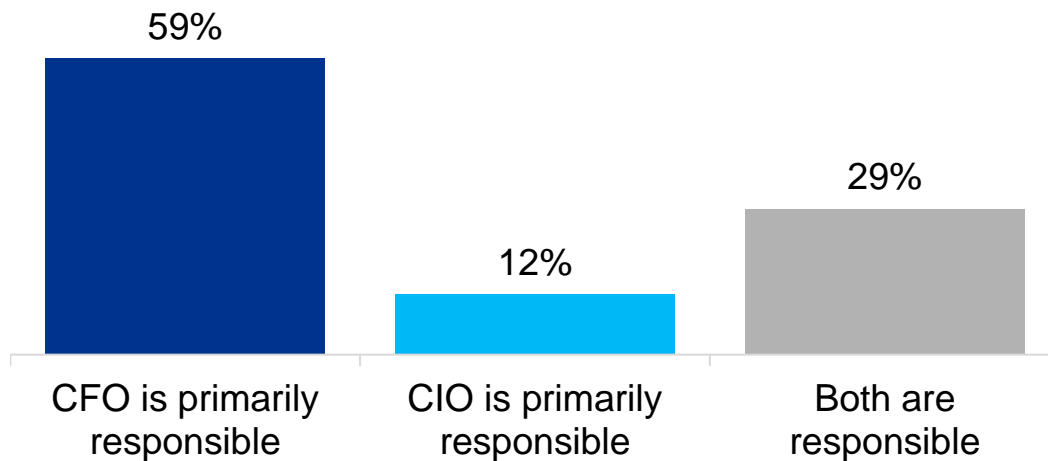


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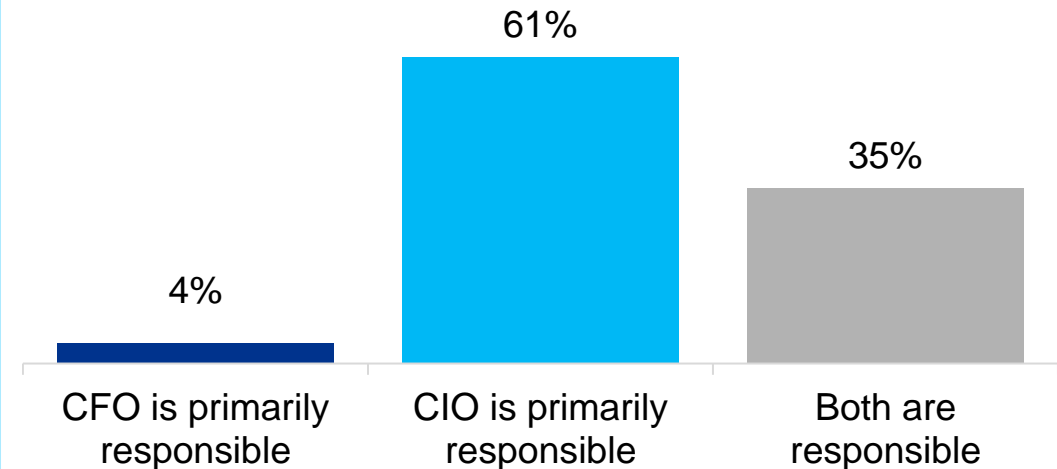
AI's Impact on Relations

CFOs and CIOs often name themselves as being primarily responsible for AI and technology investment decisions.

CFOs say...



CIOs say...

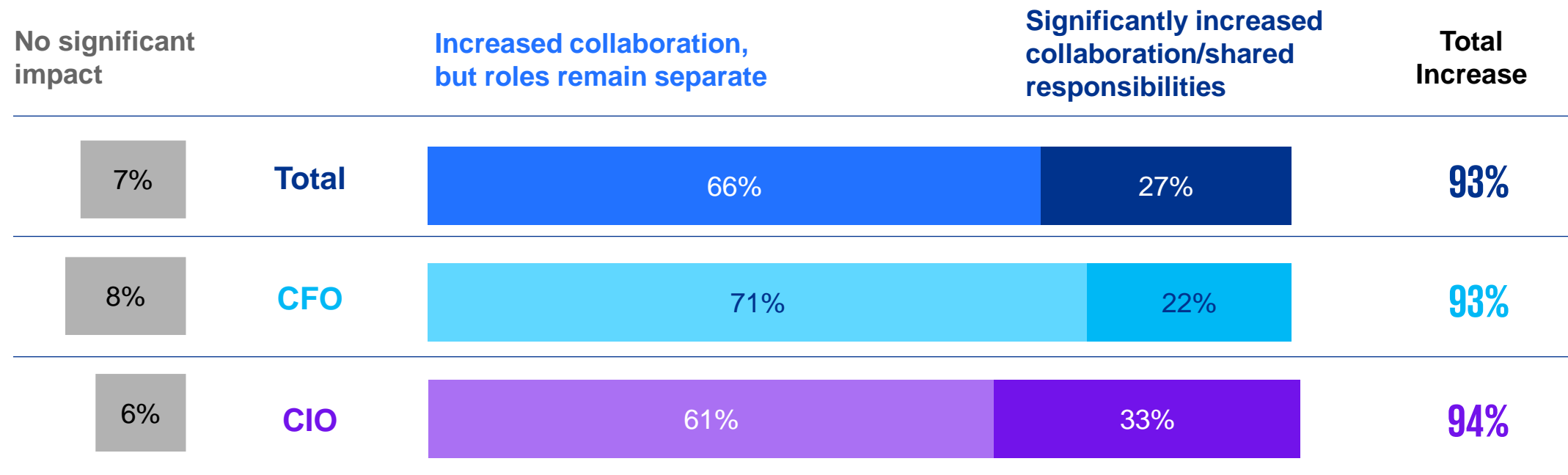


Q. In your organization, who is primarily responsible for making decisions on AI and technology investments? Select one.



Almost all agree that the integration of AI technologies has increased collaboration between CFOs and CIOs.

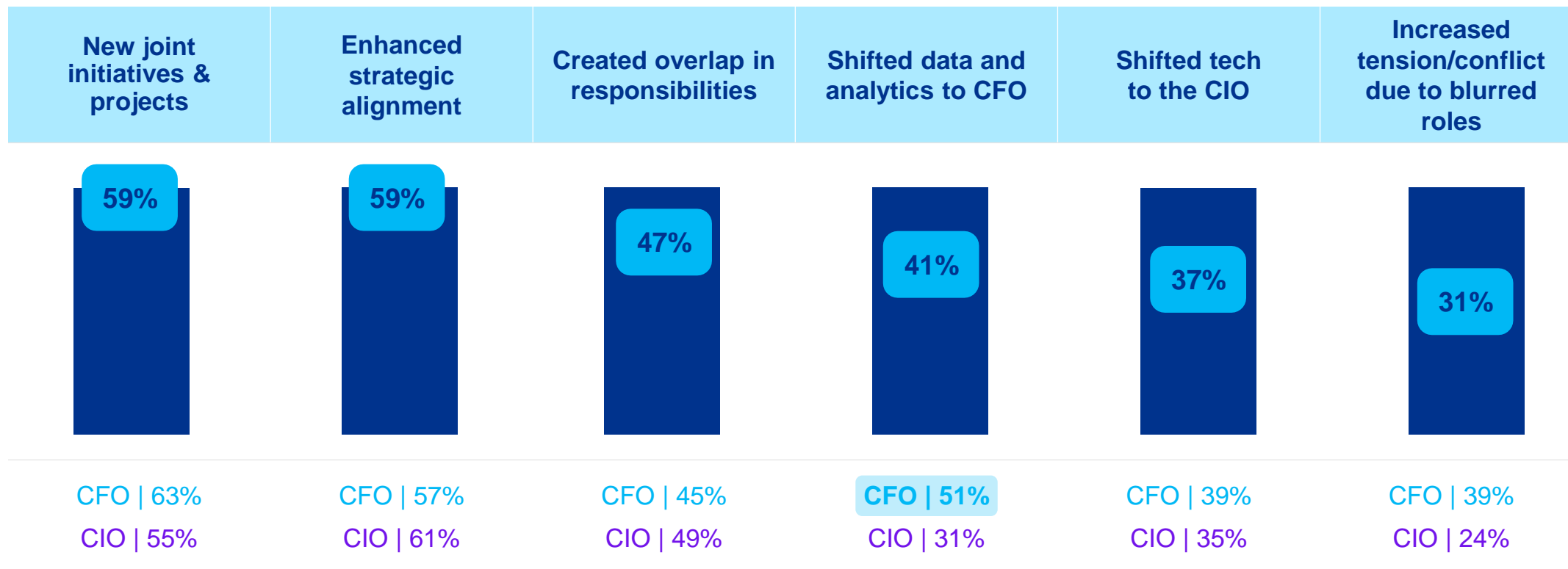
However, for most CFOs (71%) and CIOs (61%) it has not created shared roles and responsibilities, and their roles remain separate.



Q. How has the integration of AI technologies affected the division of responsibilities between the CFO and CIO roles in your organization? Select one.



AI integration has encouraged new joint initiatives and enhanced strategic alignment among CFOs and CIOs.



Q. How else has the integration of AI technologies affected the division of responsibilities between the CFO and CIO roles in your organization? Select all that apply.



Gen AI has significantly impacted CFO and CIO partnerships, most often to enhance strategic alignment of shared goals.

Gen AI has also encouraged new joint initiatives and increased the need for regular communication between the two roles. CIOs say Gen AI has been most influential in driving more integrated planning and budgeting processes.



Q. How has generative AI been most influential in reshaping the CIO-CFO partnership in your organization? Please choose up to three.

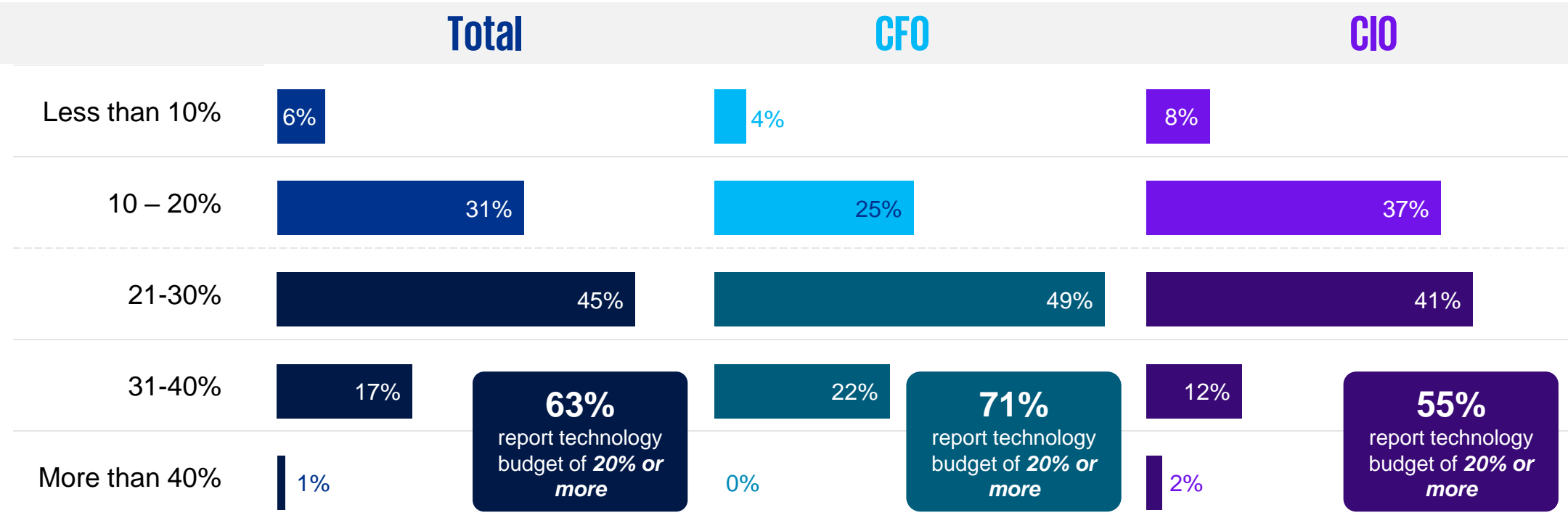


03

Budget Alignment

6 in 10 (63%) organizations have more than 20% of the annual budget dedicated to innovation and technology infrastructure.

CFOs are more likely to report higher budget allocation to technology and innovation.

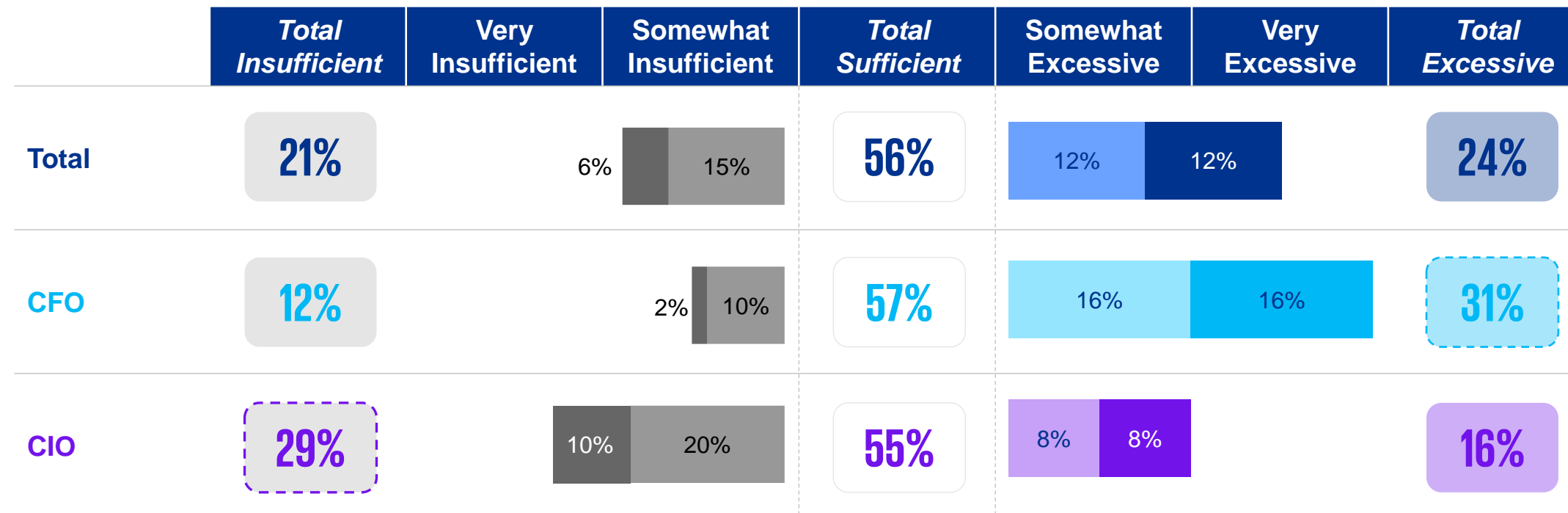


Q. What percentage of your organization's budget is allocated to technology infrastructure and innovation annually? Your best estimate is fine.



A third of CFOs say the innovation budget is excessive, while the same proportion of CIOs call it inadequate.

More than half of CFOs and CIOs view their innovation budgets as adequate



Q. Do you think the organization's annual budget allocated to technology innovation is: (select one)



Methodology



- Online survey of n=102: CFOs (n=51) and CIOs (n=51) and their direct reports in the US.
- All were screened for the following:
 - Relevant titles and reporting directly into CIOs and CFOs
 - Working for organizations with \$1B or more in revenue/fund size and 1,000+ employees
 - Employed at a publicly traded or private company
- **Note:** CIO and CFO results shown throughout this report also include responses from their direct reports.
- The survey was fielded between January 14, 2025 – January 22, 2025.



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