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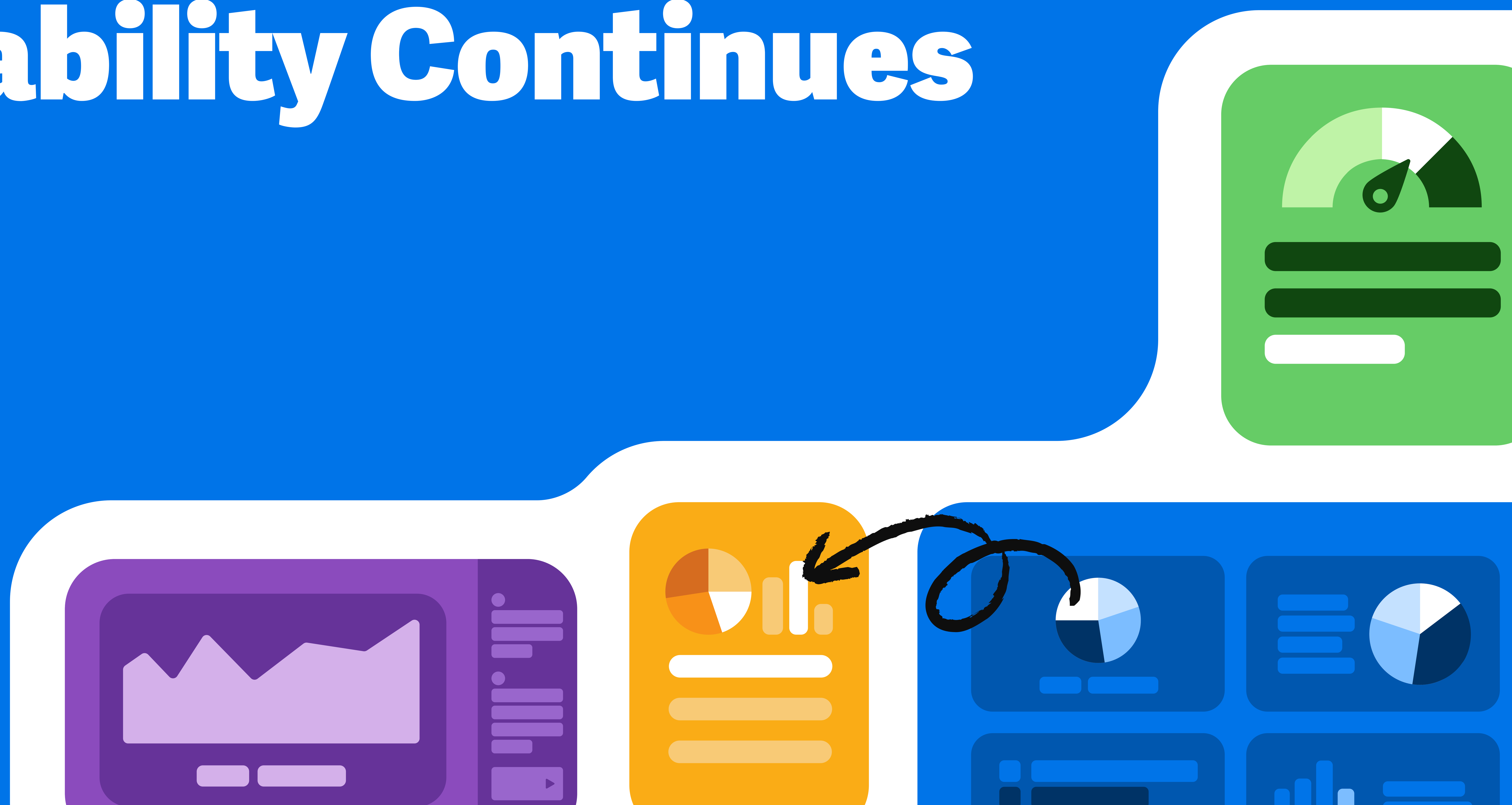
2026 EXECUTIVE BENCHMARK SURVEY

Data Pressures Mount as Instability Continues



Introduction

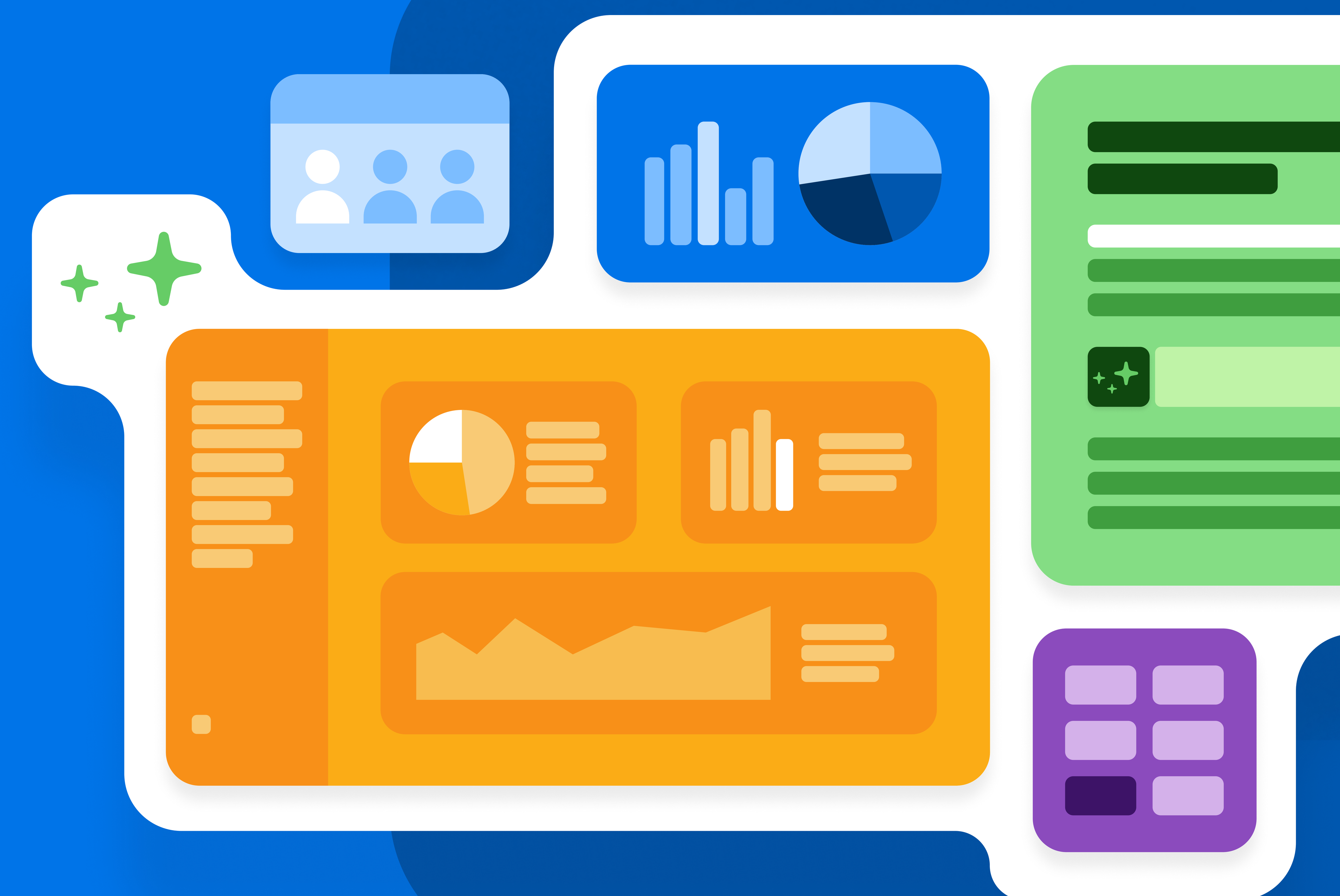
Business leaders enter 2026 amid ongoing instability and geopolitical uncertainty with one directive: fix data problems now or risk becoming obsolete.

Findings from the annual Workiva executive benchmark survey underscore the challenges faced by finance, risk, and sustainability teams. Data fragmentation is no longer an inconvenience. It is an enterprise risk that delays action, erodes stakeholder confidence, and weakens competitiveness. Add artificial intelligence into the mix, and the question is not whether to respond. It is how quickly leaders can turn uncertainty into action.

The leaders making progress are focusing on fundamentals. They're investing in data quality and governance, and they're breaking down silos between finance, technology, and sustainability, because enterprise value can no longer be explained or defended by any one function alone.

Digital transformation is not just a technology upgrade. It's a strategic investment in achieving business outcomes like speed to insight, lower operational and compliance risk, and scalable growth. There is a quantifiable cost to the status quo and falling behind competitors.

—Heather Holding, Chief Risk Officer, **Best Egg**



All references to investors, executives, leaders, and practitioners, as well as any other terms referring to survey respondents, should be interpreted as survey respondents and not the population as a whole. Percentages may not total 100 due to rounding.

Key Findings

Fragmented data is a bigger problem than you might think.

95%

Almost all investors surveyed agree leaders underestimate the risk caused by fragmented data in financial reporting.

Demands for high-quality, structured data aren't going away.

94%

Most institutional investors in the survey prefer companies disclose more often than less.

Data automation and governance are priorities.

#1

Projects to automate data collection and validation or strengthen data governance are top priorities for 2026, said surveyed executives and practitioners.

Non-financial sustainability data is still important to companies.

47%

Almost half of companies in the survey did not just hold steady but were more open about sustainability efforts in the past year—only 3% reduced disclosures and initiatives.

The Workiva **2026 Executive Benchmark Survey: Data Pressures Mount as Instability Continues** polled 302 institutional investors plus 1,497 executives and practitioners involved in corporate reporting, including finance/accounting, sustainability, internal audit/risk, legal/compliance, and operations professionals from organizations across North America, Latin America, Europe, and the Asia Pacific region. Learn more about the **survey methodology** on page 12.

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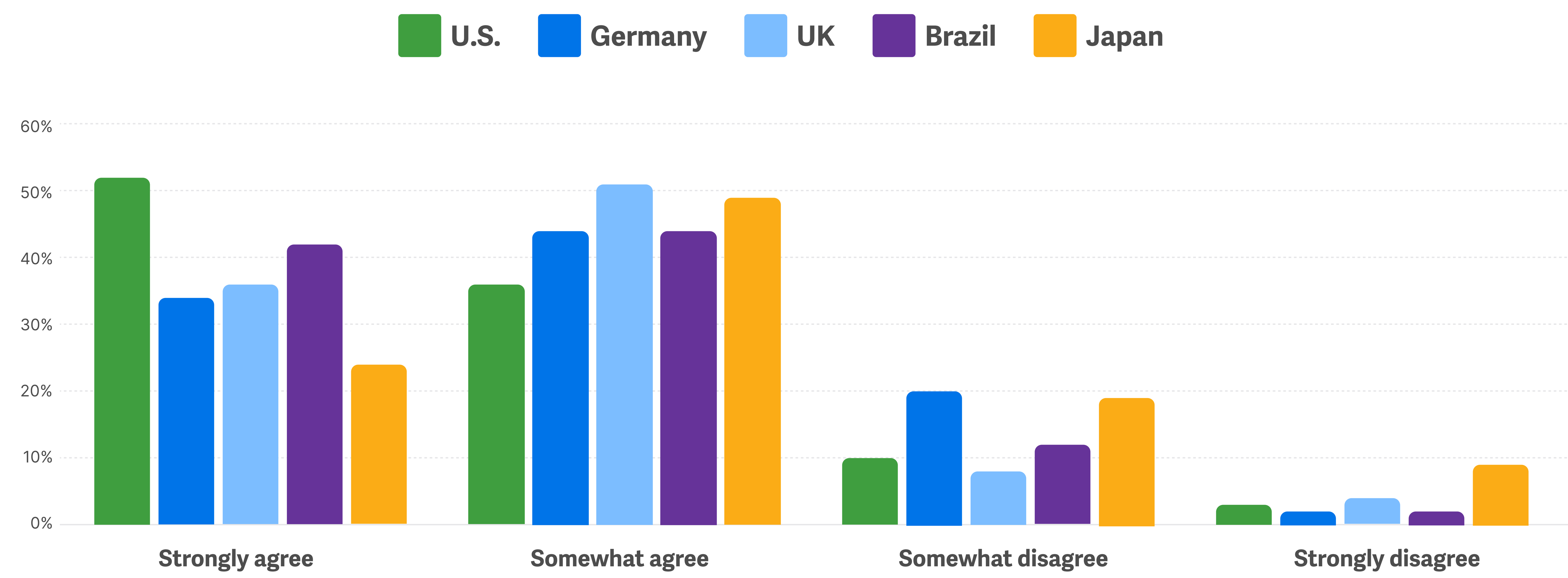
Instability is driving greater investment in technology.

Uncertainty around tariffs, supply chain disruptions, and geopolitics are expected to continue in 2026. In response, companies are leaning more heavily into technology, with **83% of respondents reporting an increase in tech investments because of geopolitical instability**.

Figure 1. Chaos as catalyst: Volatility is fueling technology investments

To what extent do you agree or disagree with the following statement: Geopolitical instability has led my organization to increase or accelerate technology investments



Source: Workiva 2026 Executive Benchmark Survey: Data Pressures Mount as Instability Continues

In the U.S., 52% strongly agreed with this sentiment.

Artificial intelligence is no doubt among these investments, as most professionals (74%, according to the **2025 Workiva Global Practitioner Survey**) now report using AI regularly in their day-to-day work.

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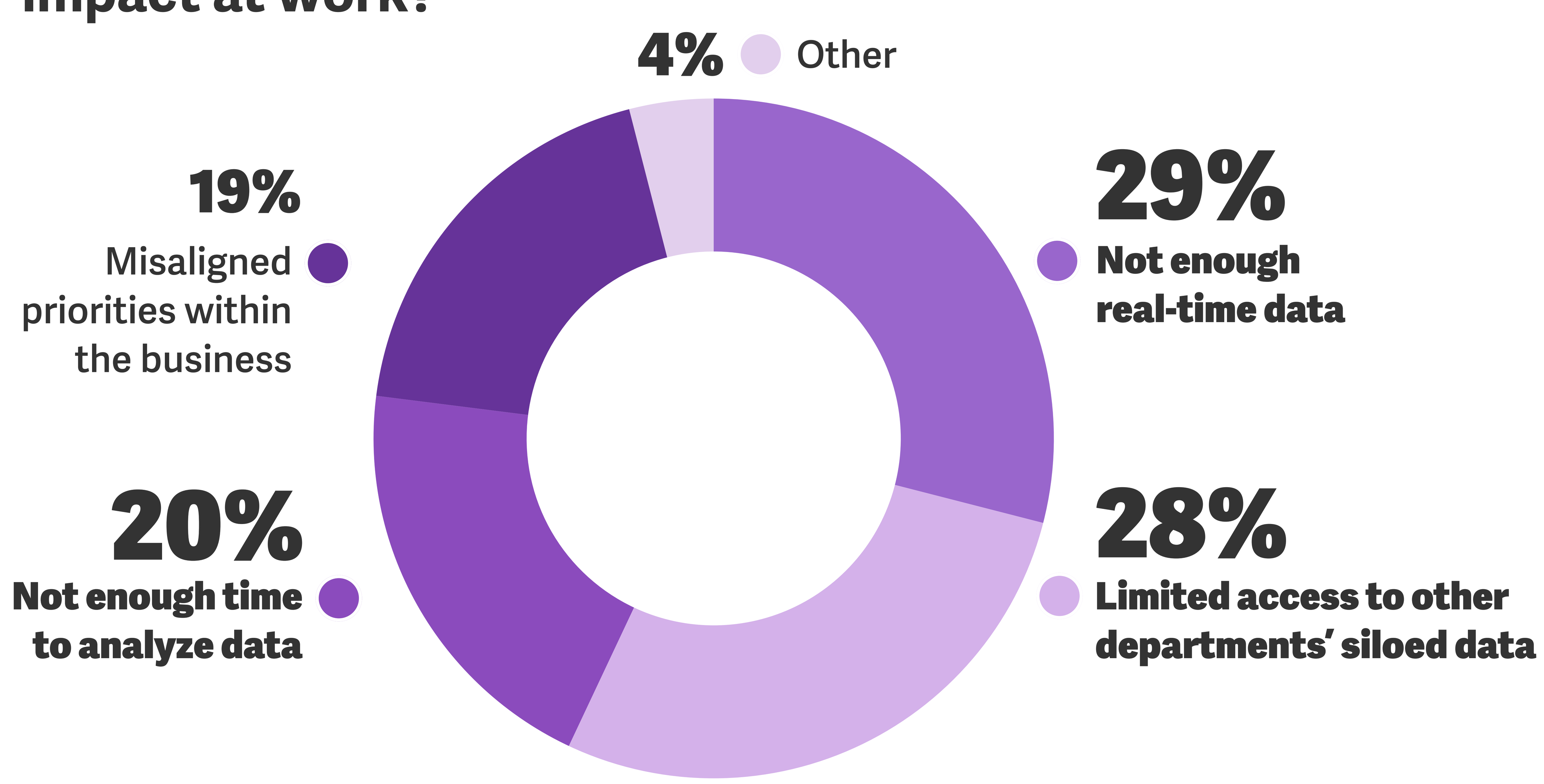
A data problem is lurking.

Controllers, chief information officers, and chief sustainability officers overseeing vast data sets have spoken for years now about data quality, without always getting the attention or dollars to address it.

But with AI in the mix, ignoring the problem is no longer an option. More than half of leaders and practitioners say a data problem is limiting their strategic impact at work, whether it's not enough real-time data (29%) or limited access to other departments' siloed data (28%).

Figure 2. The biggest barriers to high-level influence

Which of the following most limits your strategic impact at work?



Note: sample size = 1,497; 95% confidence level
Source: Workiva 2026 Executive Benchmark Survey: Data Pressures Mount as Instability Continues

"Data is power, but only if you can organize it, read it, understand it, and communicate it to other parties."

—Ivan Frishberg, CSO,
Amalgamated Bank

Read more

The lack of access to a unified view of data across the business poses real risks. Without it, leaders do not have a complete picture. Among the institutional investors we surveyed, 95% agreed business leaders underestimate the risk fragmented data causes in financial reporting.

With 91% of leaders and practitioners in the survey saying artificial intelligence has contributed to timely and strategic financial decisions in their organizations, it is critical that the data feeding AI be reliable.

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The risks of bad financial and non-financial data could quickly become material.

Institutional investors are using both financial and non-financial data to make investment decisions, with 94% in the survey saying they consider environmental, social, and governance factors; 97% say financial and non-financial data are essential for assessing long-term risk.

But there is more than that riding on accurate data. Leaders and practitioners in the survey said the top consequences of poor data quality are bad or delayed operational decisions, followed by regulatory fines or legal action.

Top 3 consequences of poor data quality

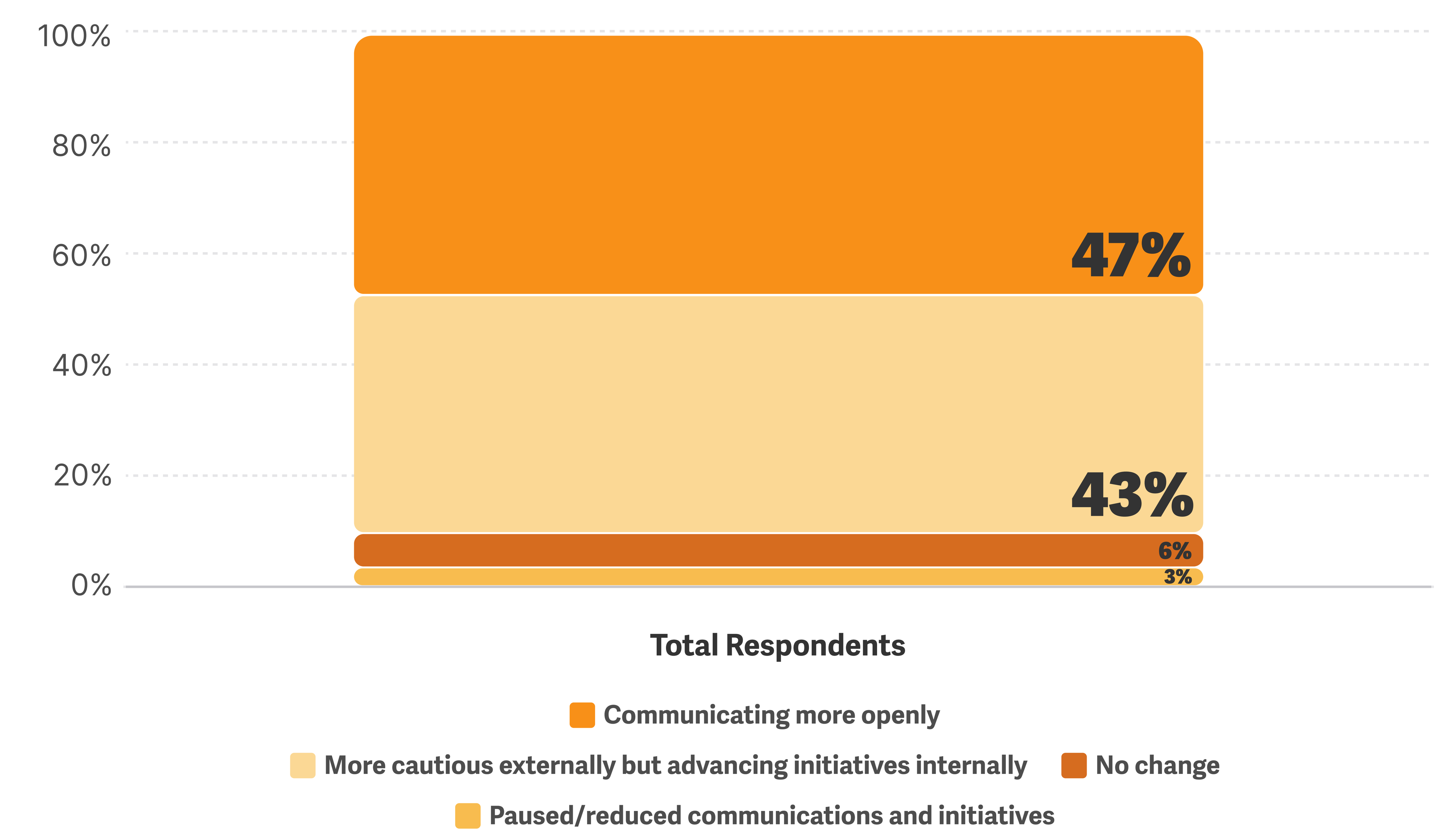
Bad or delayed operational decisions

Fines or legal action

Loss of investor or lender credibility

Figure 3. Transparency in sustainability reporting

Over the past year, to what extent is your company communicating externally about its sustainability efforts?



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Many companies continue to disclose despite regulatory shifts because there are business reasons to do so, and institutional investors are incorporating that data into investment decisions.*

The most popular driver of companies' sustainability efforts is financial performance and profitability (30%).

*By the way, most institutional investors in the survey said they prefer companies disclose more often rather than less.

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A hidden risk?

ONLY

12%

of survey respondents cite risk mitigation as the primary driver of their companies' sustainability efforts.

However, 42% of institutional investors we surveyed said climate-related risks such as extreme weather are material to their investment decisions, and **97% agreed financial and non-financial data are essential for assessing long-term risk.**

"While it is encouraging that businesses are seeing the benefits from the opportunity side of sustainability, the risks are also very real. Achieving a good balance between business benefit and risk mitigation is a challenge now facing global sustainability teams as they deal with conflicting pressures and an uncertain regulatory environment."

—Andromeda Wood,
Vice President of Regulatory Strategy,
Workiva

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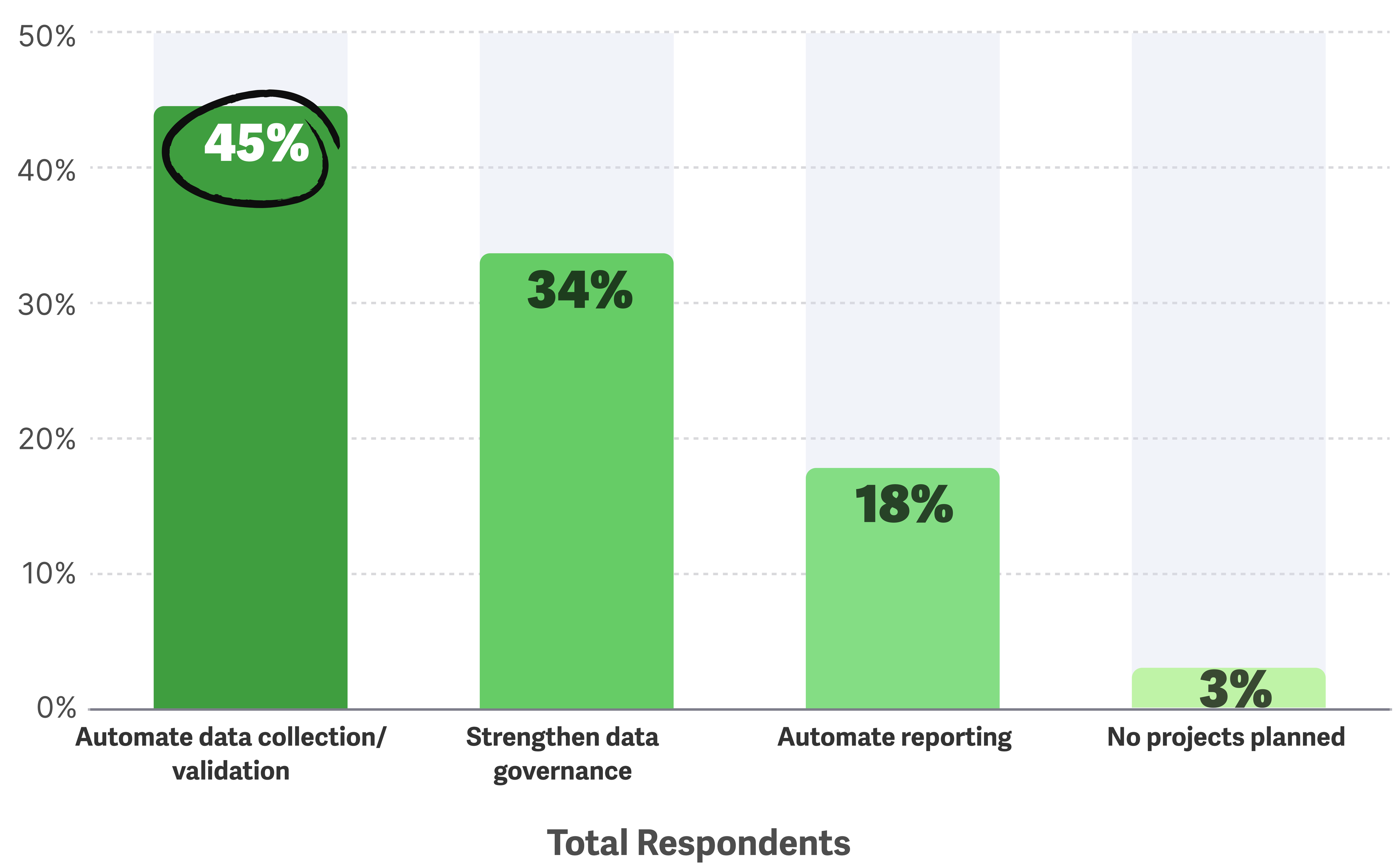
Companies are prioritizing automated data validation and governance.

Nearly half of respondents said their top-priority digital transformation project for 2026 is automating data collection and validation, followed by strengthening data governance.

Figure 4. Top-priority digital transformation projects for 2026

Which digital transformation project is the top priority for your organization in 2026?



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> "New technology introduces new data tools and sources, but if not properly managed, the sheer volume of information may pose privacy and accuracy concerns. By leaning on internal audit to ensure robust data governance, management can proactively mitigate threats like AI-fueled deep fakes or misinformation."

—Eduardo Rendón
Chief Audit Executive
Tecnológico de Monterrey

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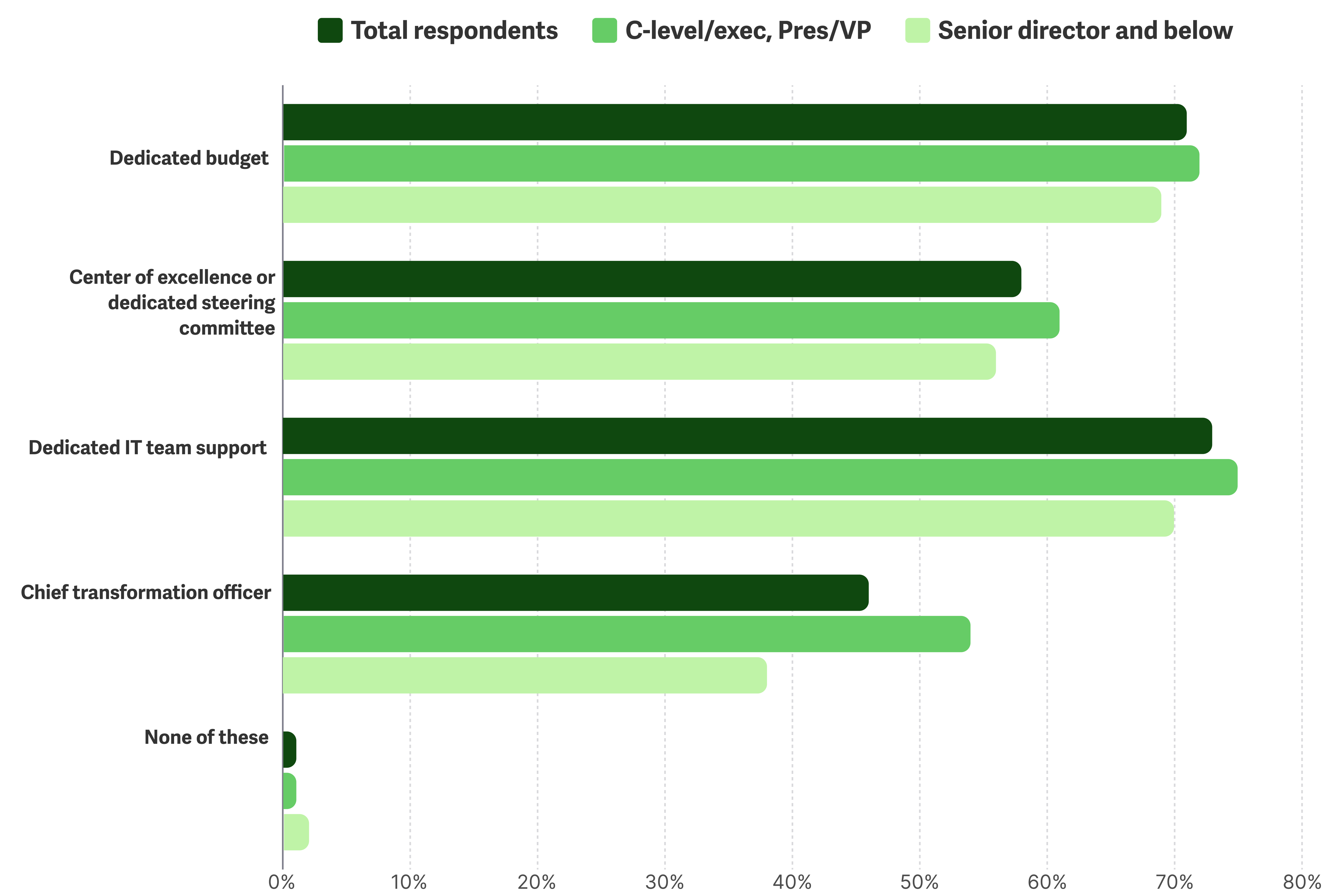
Companies are prioritizing modernization efforts—and have key ingredients in place.

Practitioners may not realize how much support they have for digital transformation initiatives.

Many companies have dedicated budgets (71%) and IT team support (73%) for those, according to the survey. Executives were more likely to say they have those elements, plus a chief transformation officer, to drive execution.

Figure 5. Many teams have key ingredients in place to advance digital transformation initiatives

Which of the following does your company have in place to execute finance transformation projects in the coming year?



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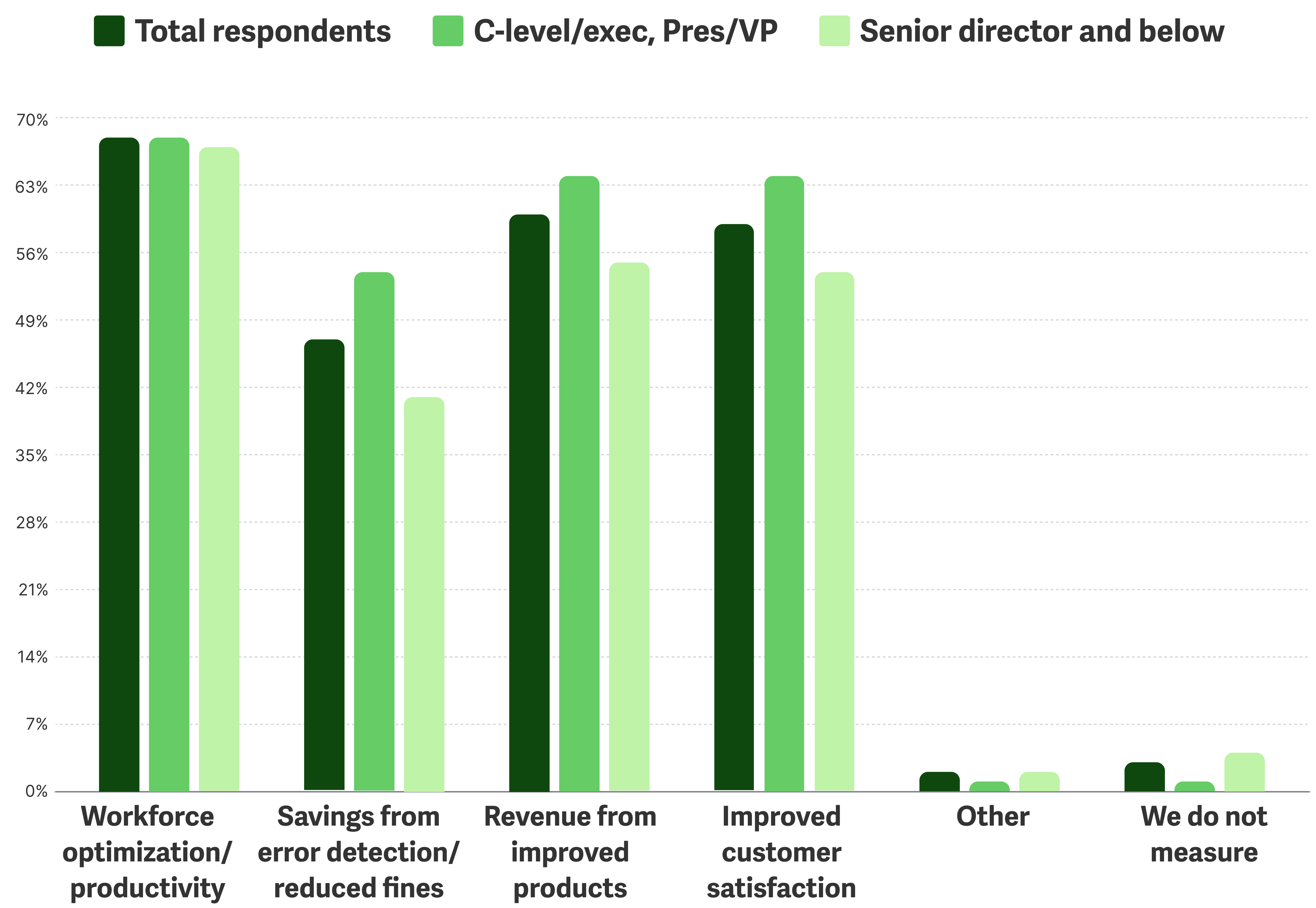
Modernization efforts will no doubt include AI, with companies tying their investments to strategy and outcomes. While leaders and practitioners see value from AI, quantifying the impacts has not been straightforward. Here is how they say they are measuring the return on investment today:

Figure 6. Measuring impacts of AI

How are you measuring the ROI of AI investments?



Note that because of the level of risk, some companies are restricting certain tasks to secure, domain-specific AI tools rather than public chatbots. Nearly half of survey respondents said they would not use a public chatbot to draft an annual report, and two-thirds said they wouldn't use a public chatbot to draft internal audit recommendations for fixing weaknesses in company operations either. They would use secure role-specific platforms or tools for those tasks.

Powering people

2/3

of executives agree AI will amplify what people can do and dramatically boost productivity.

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Conclusion

Data governance depends on CFO-CIO-CSO collaboration. Stakeholders now demand a single, comprehensive view of enterprise value, requiring the collection, analysis, and management of an immense volume of financial and non-financial data.

This demands radical collaboration, especially among chief financial, information, and sustainability officers. Business leaders must align immediately on unified data sets and reporting standards to anticipate the future and advise proactively on strategy.

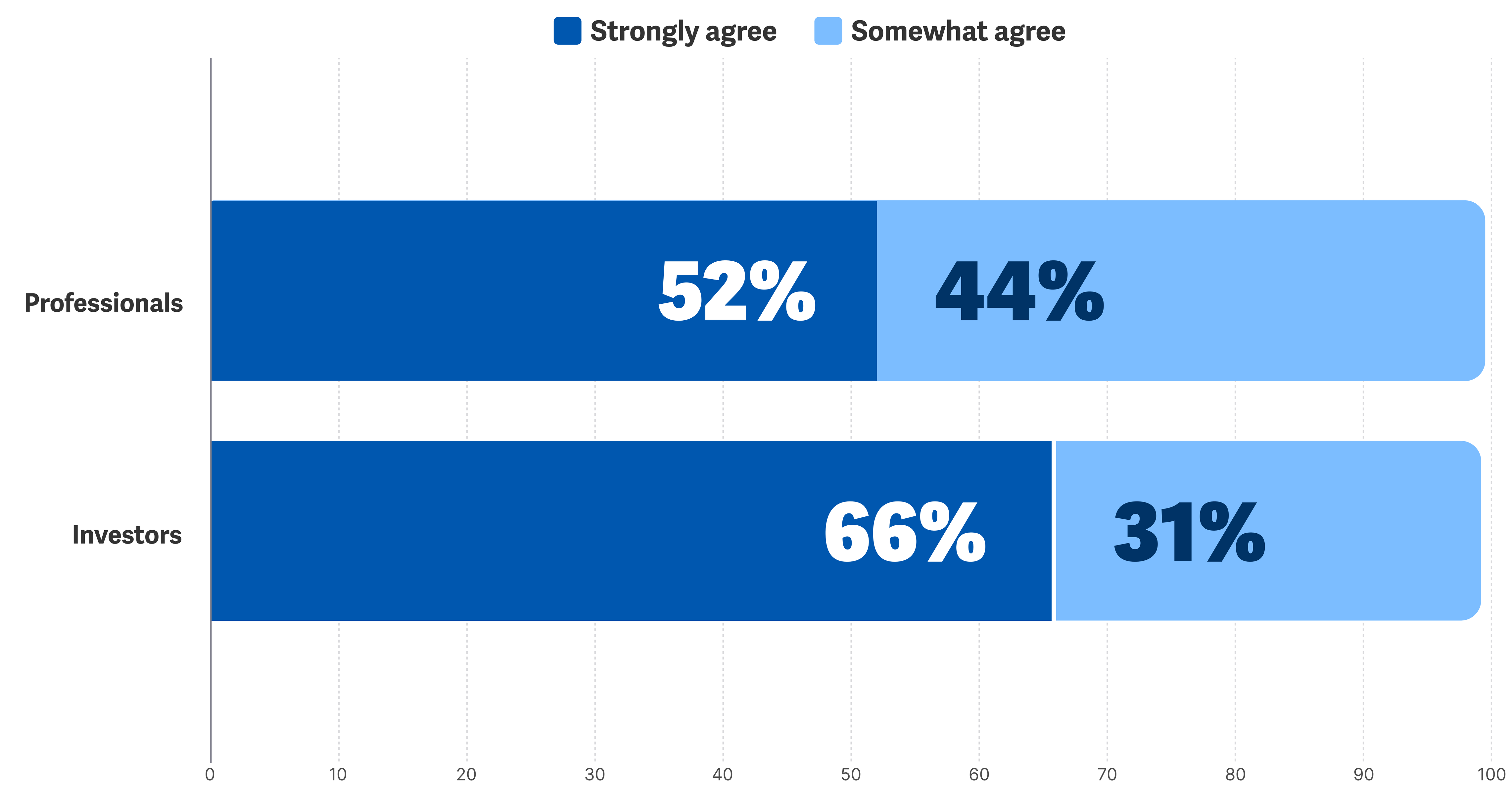
Prioritize modernization projects that enable you to synthesize vast data sets across teams in one secure platform in real time, enabling superior decision-making and, ultimately, survival in the new business landscape.

96% of the surveyed professionals agreed the chief financial, information, and sustainability officers must unite around a shared strategy for data governance to succeed.

The same percentage agree better access to shared data improves the likelihood of achieving optimal business outcomes.

Figure 7. Bringing financial and non-financial data together

Shared data improves the likelihood of CFOs/CSOs achieving optimal business outcomes



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Methodology

To collect the data in this report, Workiva commissioned an independent study with Ascend2 and developed two custom online questionnaires. A total of 1,497 reporting professionals in executive roles, finance and accounting, ESG and sustainability, internal audit, operations, and legal departments representing businesses globally were surveyed as well as 302 institutional investors across the United States, Canada, and the United Kingdom in November 2025.

Professionals

Country

Australia	7%
Brazil	7%
Canada	10%
France	7%
Germany	7%
Japan	7%
Mexico	7%
Netherlands	4%
Singapore	4%
Spain	4%
Sweden	4%
United Kingdom	10%
United States	14%
Hong Kong	4%
Argentina	4%

Job Level

C-Level/Executive	37%
President/Vice President	11%
Senior Director/Director	29%
Senior Manager/Manager	23%

Job Role

Executive Leader/Corporate Strategy	37%
Finance/Accounting	27%
Sustainability/ESG	22%
Internal Audit/Risk Management	3%
Legal/Compliance	2%
Operations	9%

Annual Revenue

Under $250 million	8%
$250 million–$499 million	21%
$500 million–$999 million	37%
$1 billion–$9 billion	26%
$10 billion+	8%

Investors

Assets Under Management

$250 million–$499.99 million	28%
$500 million–$999.99 million	47%
$1 billion+	25%

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