

At the Corner

ISSUE 1:

The AI Decisions That Will
Define Enterprise Value in 2026

Read the first issue



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The View from the Corner

AI is not a technology race.

It is a capital allocation decision disguised as innovation.

McKinsey estimates generative AI could contribute between \$2.6 and \$4.4 trillion annually to the global economy.¹ At the same time, Gartner projects that at least 30% of generative AI projects will be abandoned after proof of concept due to poor data quality, weak governance, or unclear business value.²

That gap — between potential and failure — is where disciplined leadership matters.

For small and mid-size businesses, AI will not increase enterprise value automatically. In many cases, it may increase operational and cyber risk faster than it improves margins.

The winners will not be those who adopt the most tools — but those who align AI with financial discipline, governance rigor, and growth strategy.



What Most Leaders Are Getting Wrong...

Mistake #1: Treating AI as a Software Subscription Decision

Low-cost SaaS AI tools create the illusion of low risk. But shadow AI and ungoverned integrations increase exposure.

IBM's 2023 Cost of a Data Breach Report found the global average cost of a breach reached \$4.45 million.³ AI-connected systems multiply credential and cloud vulnerabilities.

Mistake #2: Jumping to Revenue Use Cases Before Operational Discipline

Organizations pursue AI for sales acceleration before stabilizing processes. The result: complexity without margin expansion.

Mistake #3: Ignoring Vendor Durability

Many AI vendors are early-stage companies. If they disappear, your workflows — and potentially your data — go with them.



The Strategic Framework...

Efficiency First: Start with Margin Improvement to Expand EBITDA

- ❖ Process Automations
- ❖ Cost Tracking
- ❖ Revenue or Productivity per Employee
- ❖ Model for ROI, risk and efficient use of cash, not just enthusiasm

Efficiency



Revenue Enablement Second: After stable foundations are established amplify the revenue engine

- ❖ Automated Lead Scoring
- ❖ Pricing Optimization
- ❖ Customer Retention Analytics
- ❖ Sales Productivity and Pipeline Validation

Revenue Enablement

Defensible Advantage Third: Increase long-term valuation through AI maturity

- ❖ Proprietary Data Utilization
- ❖ Embedded Analytics
- ❖ Predictive Capability

Defensible Advantage

Risk at the Intersection...

AI Introduces New Exposure Categories

- ❖ Prompt injection
- ❖ Data leakage
- ❖ Model hallucination
- ❖ Bias and compliance risk

The National Institute of Standards and Technology (NIST) released its AI Risk Management Framework to guide governance.⁵ Few SMBs have implemented it formally.

AI governance should be integrated into

- ❖ SOC controls
- ❖ Vendor due diligence
- ❖ Data classification policies
- ❖ Incident response planning

This is not paranoia. It is enterprise risk management.



Where We're Advising Clients Now ...

We are currently helping clients with:

- ❖ AI readiness assessments and roadmap design
- ❖ Financial modeling of AI investments
- ❖ Vendor risk evaluation
- ❖ Governance framework alignment
- ❖ Operational optimization aligned to exit strategy

If your organization is evaluating AI adoption, vendor expansion, or preparing for liquidity events, the strategic sequencing matters.



**At the corner of strategy, finance,
and execution — discipline wins.**

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About

Grandview & Fillmore Management Consulting partners with organizations to align strategy, governance, operations, and technology for measurable performance improvement. The firm specializes in operational excellence through fractional and advisory services, transformation strategy development, and AI implementation frameworks tailored to small and mid-sized enterprises.



1. McKinsey & Company (2023), The Economic Potential of Generative AI.
2. Gartner (2023), Predicts 2024: Generative AI Governance Trends.
3. IBM Security (2023), Cost of a Data Breach Report.
4. PwC (2023), U.S. AI Adoption Survey.
5. National Institute of Standards and Technology (2023), AI Risk Management Framework.