TALLYHO RESEARCH

EXECUTIVE REPORT · 2026 EDITION

The AI Execution Gap Report 2026

Why companies need execution capacity, workflow redesign and AI-native operators — not more AI inspiration.

88%	39%	33%	1%
AI adoption	Any EBIT impact	Scaling beyond pilots	Mature deployment

Based on a synthesis of leading 2025–2026 enterprise AI studies, public case evidence and emerging operator-led delivery patterns.

tallyhohub.com / research

Issue 01 · January 2026

EXECUTIVE SUMMARY

AI moved from awareness to execution pressure.

The bottleneck is no longer whether companies use AI. Most already do. The bottleneck is how they scope, build, govern and scale AI-enabled work into measurable, trusted business outcomes.

> **“The AI Execution Gap is the distance between recognizing AI’s potential and having the operational capability to convert that potential into shipped, trusted, measurable business outcomes.”**
>
> TALLYHO RESEARCH, 2026

Core conclusion

AI value is increasingly determined less by tool access and more by execution capacity: workflow redesign, business ownership, data readiness, evaluation discipline, governance, and the ability to translate ambiguous problems into focused projects that can actually be delivered.

01

Adoption is no longer the benchmark

Most organizations use AI. Many remain in pilots with limited enterprise-level financial impact.

02

Workflow redesign is the value lever

High performers redesign workflows and embed AI into business processes — not layer tools on top.

03

Skills and trust are the real blockers

Lack of expertise is the top barrier in Europe. Governance and trust gaps stall production deployments.

04

A new execution layer is emerging

AI-native operators — combining diagnosis, workflow design and implementation — can close the gap for growing companies.

SECTION 00

Key findings

The strongest data points behind the AI Execution Gap thesis.

88%
Organizations reporting regular AI use in at least one business function.
MCKINSEY STATE OF AI 2025

39%
Respondents reporting any enterprise-level EBIT impact from AI.
MCKINSEY STATE OF AI 2025

1%
Companies that believe they are mature in AI deployment.
MCKINSEY SUPERAGENCY 2025

70.9%
EU firms that considered AI but did not use it, citing lack of expertise.
EUROSTAT 2025

34%
Leaders Deloitte says are truly reimagining the business with AI.
DELOITTE STATE OF AI 2026

1 in 5
Companies with a mature governance model for autonomous AI agents.
DELOITTE STATE OF AI 2026

5%
Companies achieving outsized measurable value from AI.
BCG, 2025

55.0%
Large EU enterprises using AI technologies in 2025.
EUROSTAT 2025

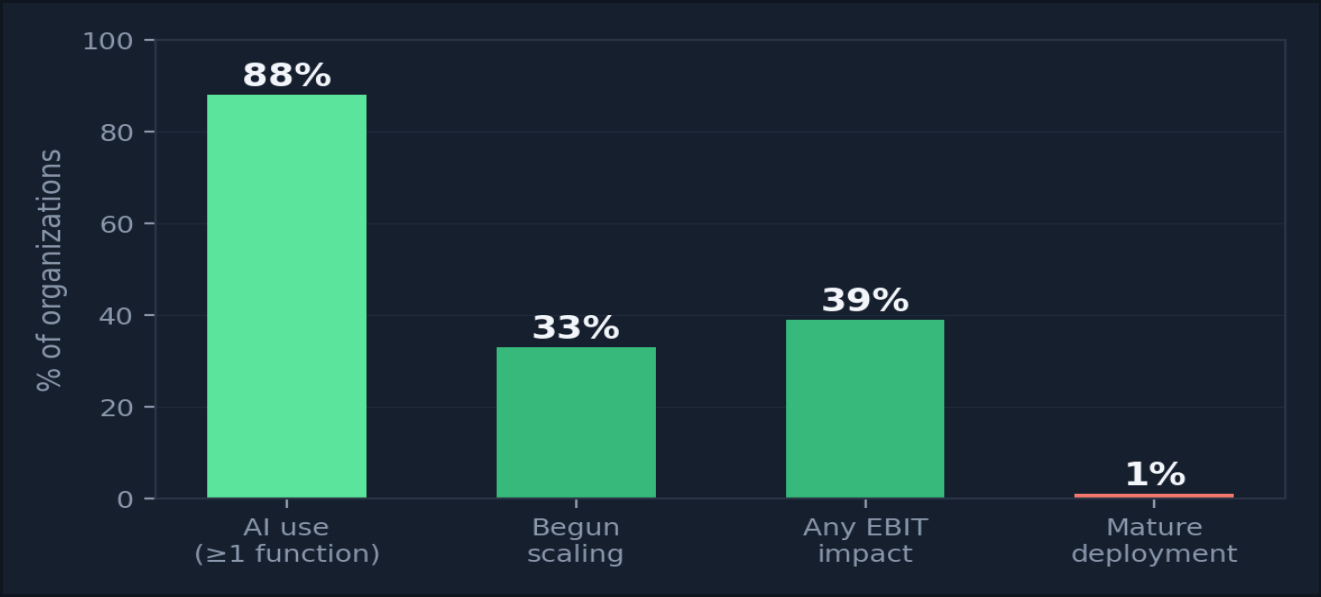
Implication

The market is entering a new phase. Organizations have enough AI ambition, enough tools and enough executive attention. What they lack is repeatable execution capacity — the ability to select the right use case, redesign the workflow, build safely, measure impact and scale what works.

SECTION 01

Adoption is rising faster than value

The clearest evidence for an execution gap is the spread between broad AI use and limited enterprise-level impact.



Sources: McKinsey State of AI 2025; McKinsey Superagency 2025.

Reading the gap

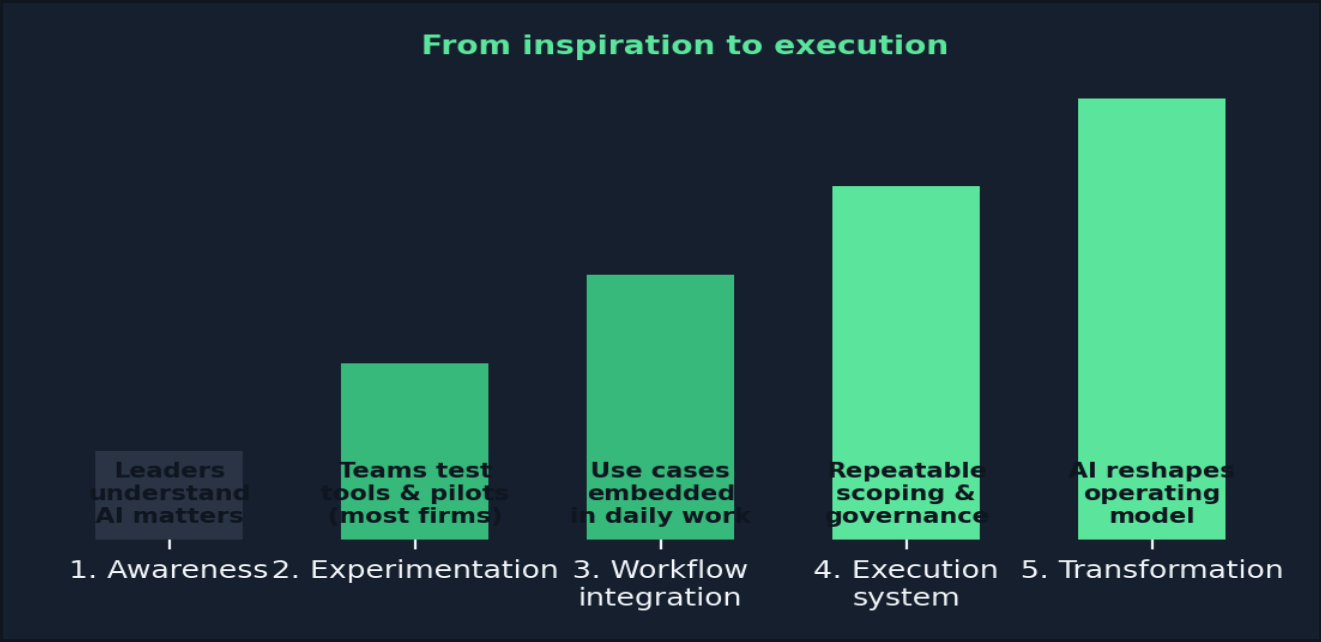
The data does not imply AI lacks value. It implies most companies are still early in the organizational work required to capture it. AI use is becoming common, but scaled deployment, workflow redesign, business ownership and impact measurement remain uneven.

Signal	What it shows	Why it matters
High usage	88% regular AI use in at least one function	Adoption is now a baseline, not a differentiator
Limited scaling	~1/3 have begun scaling AI programs	Most organizations remain in experiment or pilot mode
Limited EBIT impact	39% report enterprise-level EBIT impact	Enterprise value requires more than use-case benefits
Low maturity	Only 1% believe they are mature in AI deployment	Execution systems lag behind investment and ambition

SECTION 02

The maturity gap is operational

Mature AI organizations redesign workflows, establish ownership, define evaluation practices and embed AI into daily work.



What separates high performers

McKinsey finds AI high performers are more likely to redesign workflows, demonstrate senior ownership, define when outputs need human validation and embed AI into business processes. These are management practices, not just technology choices.

What Deloitte highlights

Deloitte reports worker access to AI rose by 50% in 2025, but the real shift is from ambition to activation. Only 34% are truly reimagining the business; operational readiness lags strategic readiness.

> **“The maturity gap is not primarily about having tools. It is about building repeatable execution capability.”**

SECTION 03

The seven execution gaps

The AI Execution Gap is a portfolio of practical bottlenecks that appear between idea and measurable outcome.

01 Skills gap
Insufficient people who can translate business problems into AI-enabled workflows.

02 Scoping gap
Problems are framed too broadly to implement or measure.

03 Workflow gap
AI is layered on top of existing work instead of redesigning how the work happens.

04 Data gap
Inputs are fragmented, incomplete or poorly governed for AI use.

05 Trust gap
Outputs lack grounding, evaluation discipline and visible review steps.

06 Governance gap
Risk, accountability, legal consequences and human review are unclear.

07 Measurement gap
Organizations track pilots and usage rather than workflow-level business outcomes.

TALLYHO INTERPRETATION

The highest-potential opportunity is not another generic AI tool. It is an execution layer that helps companies diagnose bottlenecks, scope narrow projects, match the right operator capability, deliver safely and measure outcomes.

SECTION 04

Why AI projects stall

Most failures happen in the messy middle: after inspiration, before production.

Failure point	Typical symptom	Better execution practice
Vague problem framing	'Use AI in operations' becomes a workshop theme, not a project.	Define a single workflow, owner, user and measurable outcome.
Pilot purgatory	Demos look good, nothing reaches production.	Treat the workflow — not the model — as the unit of delivery.
Weak data foundation	Outputs are wrong, inconsistent or untraceable.	Ground responses in approved sources; validate before deploy.
No business ownership	IT or innovation team runs it; the line of business doesn't adopt.	Co-own the project with the function that lives with the outcome.
Trust and governance gaps	Legal, risk or compliance halt the rollout.	Build review steps, audit trails and escalation paths from day one.
Unclear ROI	Pilots show activity but not impact.	Measure time saved, error reduction, throughput or revenue impact.

Public case signal

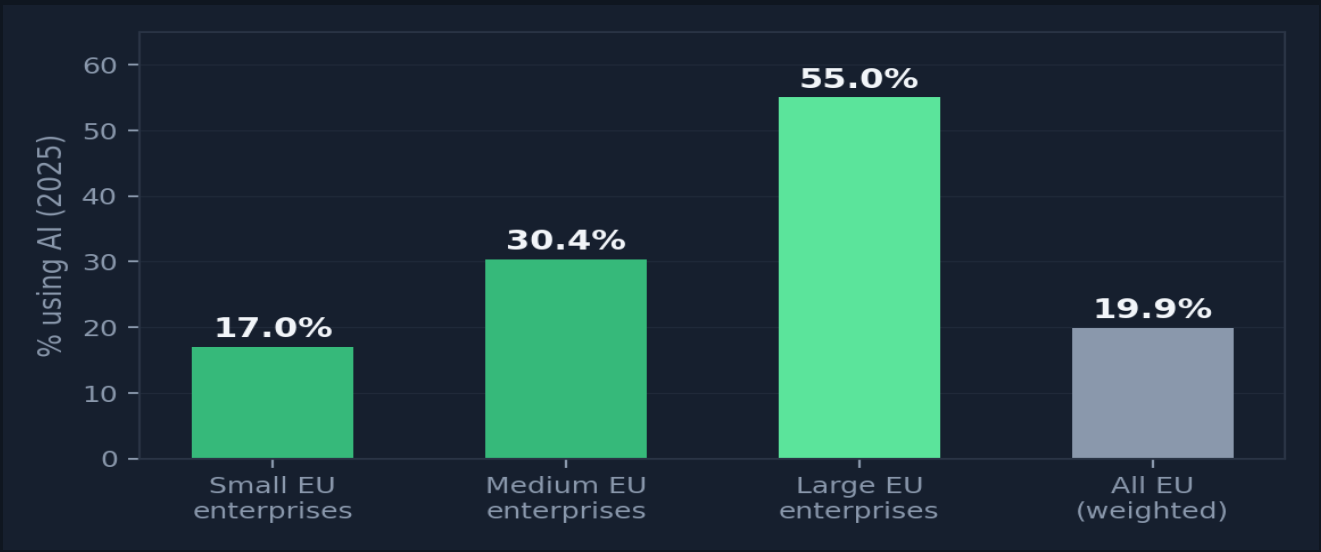
Customer-facing AI has demonstrated real accountability risk. In the Air Canada chatbot case, a tribunal held the airline responsible for inaccurate information given by its chatbot. The lesson is not to avoid AI — it is to design AI deployment with grounding, governance, human review and accountability from the start.

SECTION 05

Why growing companies are exposed

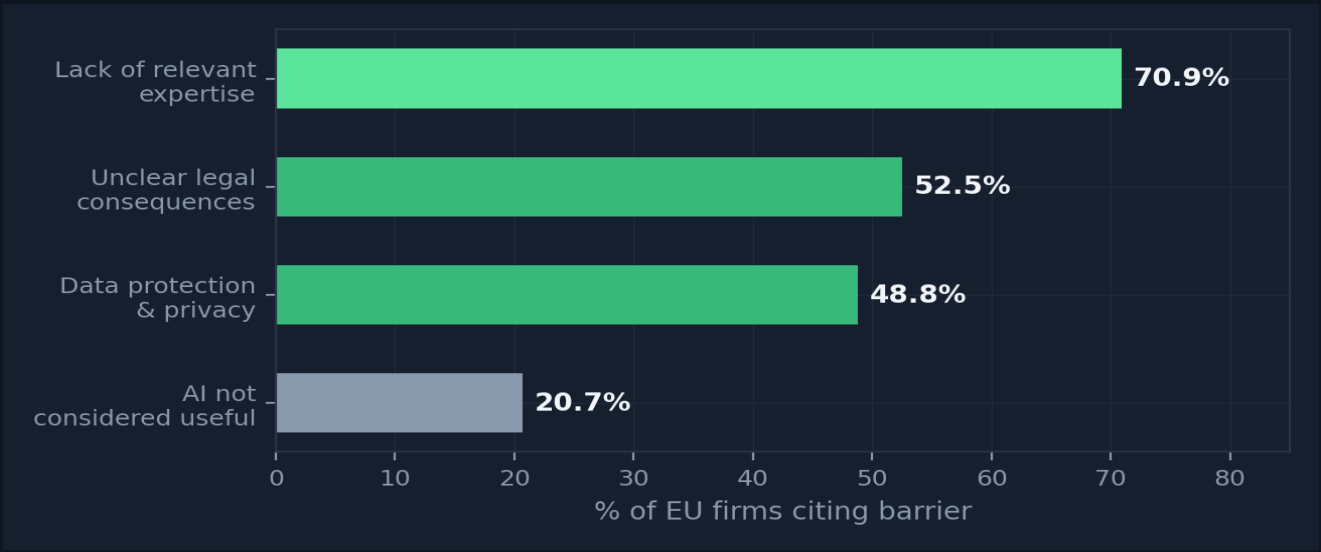
Mid-market and growth companies often feel the pain before they have the internal capabilities to respond.

AI use by EU enterprise size (2025)



Source: Eurostat AI usage in enterprises 2025.

Why EU firms that considered AI did not adopt it



Source: Eurostat 2025. Multi-select; respondents could cite more than one barrier.

SECTION 06

Consulting is shifting from advice to execution

AI compresses parts of knowledge work and raises the standard for practical delivery.

Old consulting pattern	AI-era execution pattern
Strategy-heavy engagements	Workflow diagnostics and fast scoping
Large teams and long scoping phases	Small operator-led teams
Slide decks as primary output	Shipped prototypes and operating workflows
Hourly or capacity-led economics	Fixed scopes and outcome-based work
Broad transformation language	Specific operational bottlenecks
Delayed proof of impact	Early measurement and iteration

> **“Traditional consulting remains valuable for enterprise-scale transformation. But many AI opportunities are smaller, workflow-specific and implementation-led — and that creates room for a new delivery unit: focused, AI-native, operator-led execution.”**

SECTION 07

The AI-native operator

A new professional category is emerging at the intersection of consulting, workflow design and AI-enabled delivery.

Business diagnosis

Identifies the workflow, owner, user and measurable outcome — not just the tool.

Workflow design

Redesigns how work happens around AI capability; defines human review points.

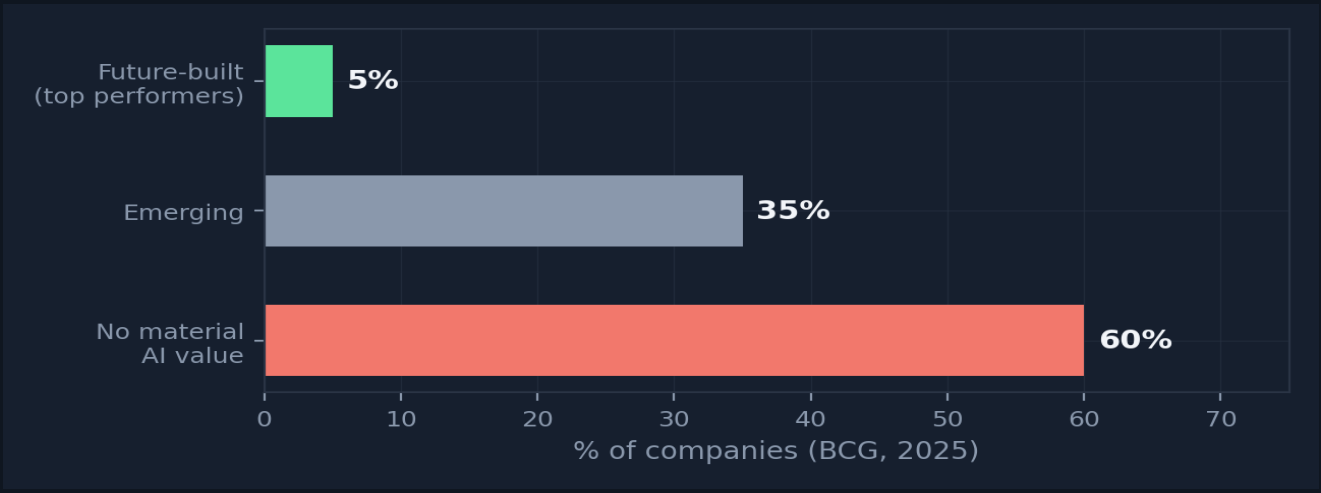
Implementation fluency

Builds or orchestrates the solution; ships, instruments and iterates with users.

Definition

An AI-native operator is not simply a consultant who uses ChatGPT. It is a hybrid practitioner who can understand a business bottleneck, redesign the workflow, choose the right AI or automation approach, build or orchestrate the solution, define quality controls, and help users adopt the new way of working.

The market context



Where AI value lands today (BCG, 2025). The opportunity for operator-led delivery sits between the small group of 'future-built' leaders and the majority that has not yet captured material value.

SECTION 08

Project patterns suited to operator-led delivery

The best early AI projects are narrow, workflow-connected and measurable.

Project pattern	Operational pain	Measurable outcome
Internal knowledge assistant	Teams waste time finding approved answers.	Reduced search time and fewer repeated questions.
CRM data enrichment & lead research	Sales chases poor data; reps duplicate research.	More qualified pipeline per rep; less manual prep.
Proposal / RFP automation	Repetitive document work bottlenecks revenue.	Faster turnaround; higher response rate.
Customer support triage	Front-line is overloaded by repetitive tickets.	Faster first response; better routing accuracy.
Reporting & analytics narration	Analysts spend time writing, not analysing.	Reports produced faster; analysts shift to insight.
Document processing (RPA + AI)	Invoices, contracts and forms are processed by hand.	Throughput up; exception rate down.
AI readiness sprint	Leadership sees opportunities but cannot prioritise.	Ranked backlog of scoped, fundable AI projects.

SECTION 09

Trust and governance become buying criteria

As AI moves into workflows, governance is no longer a back-office concern. It is a deployment requirement buyers actively evaluate.

Deloitte reports that only one in five companies has a mature governance model for autonomous AI agents. Gartner has warned that agent governance must account for autonomy and access rights — a single one-size-fits-all model will not hold.

Trust & governance checklist

- ✓ **Human-in-the-loop.** Define which decisions require human sign-off, and who that human is.
- ✓ **Grounded outputs.** Tie generated content to approved sources; reduce hallucination surface.
- ✓ **Evaluation discipline.** Set accuracy, quality and error-rate targets before launch — not after.
- ✓ **Audit trail.** Log inputs, outputs, model versions and reviewer actions.
- ✓ **Data boundaries.** Define what data can leave systems; honour GDPR and contractual constraints.
- ✓ **Escalation paths.** Make it easy for users and customers to flag or override AI behaviour.
- ✓ **Owner of record.** Assign a named business owner accountable for the workflow's outcomes.
- ✓ **Regulatory readiness.** Track EU AI Act phasing; classify systems by risk before scaling them.

SECTION 10

2026 outlook

The next phase of AI adoption will be judged by shipped outcomes, not inspiration.

From experimentation to outcomes. AI budgets shift from broad experimentation toward measurable, workflow-level outcomes.

Buyers demand implementation evidence. Demos and pilots impress less; case studies, KPIs and reference deployments win.

Consulting becomes faster and smaller. Traditional consulting is pressured to become more execution-led; new operator-led models grow.

Governance moves into procurement. Trust, safety and audit-readiness become explicit buying criteria, not afterthoughts.

Operator roles formalise. Hybrid 'AI-native operator' roles emerge as a recognised category — similar to DevOps a decade ago.

Regulation accelerates discipline. EU AI Act phasing pushes formal risk classification and governance into mainstream practice.

> **“The companies that win will not be the ones most inspired by AI. They will be the ones that learn how to execute with it.”**

SECTION 11

Methodology and sources

This report synthesises publicly available enterprise research, statistical agency data and public case evidence.

Approach

Findings are drawn from a synthesis of 2025–2026 enterprise AI studies, EU statistical agency data, and public case evidence (regulatory rulings, press coverage and peer-reviewed trials). Where figures vary between sources we have surfaced the most widely cited number and named its source directly. Qualitative claims about emerging operator-led delivery patterns reflect Tallyho's interpretation of the evidence base.

Primary source base

McKinsey & Company	The State of AI 2025; Superagency in the workplace, 2025.
Deloitte	State of Generative AI in the Enterprise 2025; State of AI 2026.
BCG	The widening AI value gap, 2025.
IBM	Institute for Business Value — Global CEO Study, 2025.
Gartner	AI agent governance and infrastructure AI ROI research, 2025–2026.
Eurostat	AI usage in EU enterprises, 2025 release.
Public case evidence	Air Canada chatbot tribunal; NYC MyCity chatbot reporting; McDonald's drive-thru AI coverage; Penda Health / OpenAI clinical co-pilot field study; ATO 'Ask ALEX'; legal-AI accuracy studies.

About Tallyho

Tallyho delivers managed, human-led, AI-accelerated execution for clearly scoped business outcomes, with enterprise-grade controls. Tallyho Research is our evidence base on how growing companies turn AI ambition into shipped outcomes.

Close the gap.

Ship the outcome.

Tallyho delivers managed, human-led, AI-accelerated execution for clearly scoped business outcomes — with enterprise-grade controls.

tallyhohub.com →