



ENTERPRISE ARCHITECTURE BRIEF

Integrating Enterprise FinOps with Value Control

A provider-neutral architecture for governed AI cost and value evidence

Architecture brief · 30 August 2026

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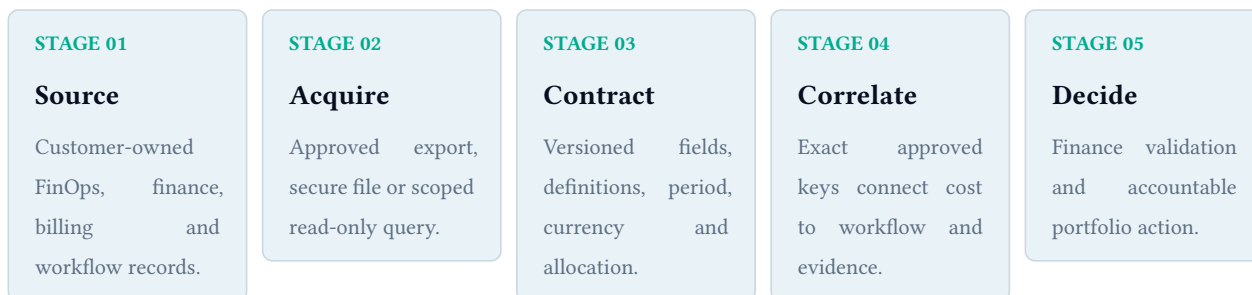
Architecture boundary

This brief describes implementation patterns, not deployed or certified native Cetus connectors. Every source requires customer authorisation, credential scoping, field mapping, period and currency alignment, reconciliation, security review and acceptance testing in the selected environment.

1 Executive summary

Enterprise AI cost and value evidence rarely lives in one system. Provider billing may establish consumption cost. A FinOps platform may allocate shared cost and present unit metrics. Finance extracts may add licences, implementation, review, change and incident costs. Songlines Control may contribute workflow, identity, policy, human-review and exception evidence.

Value Control is designed to connect these records without replacing their source systems. The architecture uses customer-approved acquisition, a versioned evidence contract, exact correlation and explicit exception handling. Cost only progresses into a finance working record when its source, definition, period, allocation and reconciliation status are visible.



Do not guess the evidence chain

Where a record is missing, duplicated, late, unmatched or unreconciled, preserve the exception. Do not force it into an initiative merely to produce a complete-looking total.

2 Scope and responsibilities

2.1 What the pattern supports

- Customer-approved ingestion of cost and allocation records.
- Mapping of provider and finance fields into a versioned evidence contract.
- Optional use of FOCUS terminology where the source supports it.
- Exact correlation to an approved initiative, workflow and evidence period.
- Reconciliation between source, accepted, excluded and exception totals.
- Progressive Value Control review from Forecast to Risk adjusted.
- Recorded Scale, Optimise, Review or Retire decisions.

2.2 What it does not claim

The pattern does not establish that Cetus currently provides a native or certified CloudZero, Finout or FOCUS connector. It does not prove causation, guarantee savings, determine accounting recognition, certify compliance or provide audit assurance.

Responsibility	Customer or source owner	Cetus implementation role
Source authority	Approve source, account, view, export, owner and purpose	Record the approved source and preserve lineage

, [Credentials], [Issue and govern least-privilege credentials], [Use only the approved scope and record operational controls]), [Cost policy], [Define cost type, currency, allocation, exclusions and treatment], [Map the approved policy into the evidence contract]), [Data quality], [Resolve source errors and approve material exceptions], [Surface missing, late, duplicated, unmatched and unreconciled records]), [Finance recognition], [Authorised finance owner determines acceptable internal treatment], [Support the workflow and record the decision basis]), [Portfolio action], [Authorised decision-maker approves action and conditions], [Preserve the decision record and next review date]),)

3 Provider-neutral reference architecture

3.1 Stage 1 — Customer-owned sources

The source system remains authoritative. Typical categories include cloud or AI provider billing and usage data, customer-selected FinOps views or exports, enterprise finance records, Songlines Control evidence and business outcome measures.

Source inclusion is not equivalent to evidence acceptance. The architecture review identifies rights, data classification, retention, region, access, completeness and intended decision use.

3.2 Stage 2 — Approved acquisition

Pattern	Typical use	Required controls
Scheduled export	Customer produces a recurring approved dataset	Secure location, naming, integrity, cadence and version

, [Secure file transfer], [Finance or provider extract supplied for a bounded review], [Encryption, access, retention and reconciliation]), [Read-only query], [Customer-approved provider view or API endpoint], [Least privilege, secret management, rate limits and logging]), [Manual controlled upload], [Initial pilot, backfill or data-shape validation], [Named owner, file validation, approval and replacement rules]),)

The selected pattern depends on the provider, deployment and customer policy. A pilot may start with a controlled file to validate definitions before an automated schedule is approved.

3.3 Stage 3 — Versioned evidence contract

The evidence contract separates source-specific fields from the common records required for governance and finance review.

Category	Representative fields	Acceptance question
Source	Provider, account or view, extract ID, retrieval time	Can the record be traced to the approved source?

, [Time], [Usage period, billing period, finality and correction version], [Does it align with the evidence and outcome period?]), [Financial basis], [Currency, cost type, tax, amortisation and exchange-rate basis], [Is the cost definition understood and consistent?]), [Allocation], [Direct or shared, method, driver, owner and unallocated amount], [Is allocation approved and reproducible?]), [Correlation], [Initiative, workflow, environment, business unit and service key], [Does an exact approved key connect the records?]),

[Quality], [Completeness, duplicate status, unmatched reason and reconciliation], [Are differences visible and controlled?]),)

FOCUS 1.4 defines a common schema and terminology for technology billing data and supports capabilities such as allocation, chargeback, budgeting and forecasting. [1] Where a customer source supports FOCUS, the terminology may reduce mapping effort. Cetus does not claim FOCUS conformance, and a normalised bill remains only one component of fully loaded cost.

3.4 Stage 4 — Exact correlation and exceptions

Cost should link to a selected AI workflow only where the approved correlation key and covered period match. The matching rule is versioned and should not infer a relationship from similar names or incomplete metadata.

Source total = accepted direct cost + accepted allocated cost + exceptions + excluded cost

Exception categories should include missing key, unmatched key, duplicate, late record, provisional data, changed allocation, currency issue, period mismatch, reconciliation difference and superseded source version.

3.5 Stage 5 — Value Control review and action

Accepted cost records can support the progressive Forecast, Observed, Attributed, Finance validated and Risk adjusted states. The cost integration does not itself approve a benefit or demonstrate that the AI initiative caused an observed outcome.

The final record captures Scale, Optimise, Review or Retire, together with decision authority, evidence state, reservations, owner, conditions and next review date.

4 CloudZero documented patterns

CloudZero documents two telemetry-stream types: Unit Cost Metrics for cost-per-unit measures and Allocation Streams for splitting shared cost using supplied measurements. It documents CSV upload for initial or ad-hoc data and scheduled JSON through an API for recurring data. [2]

CloudZero also documents an Allocation Telemetry API that can add, replace and soft-delete records within customer-defined allocation streams. [3] Its custom-cost documentation describes customer-written adaptors that transform cost or usage data into CloudZero's Common Bill Format and deliver it by REST API or S3 CSV. [4]

Cetus publication boundary

These documented mechanisms may inform a customer-configured implementation. Cetus does not claim that a native or certified CloudZero connector is deployed. The customer must approve credentials, stream, fields, filters, allocation method, data quality and reconciliation.

A possible customer-specific pattern is:

1. The customer approves a CloudZero view, export or telemetry stream and decision scope.
2. The source owner confirms cost type, dimensions, period and shared-cost method.
3. A controlled export or scoped query is mapped into the Value Control evidence contract.

4. Source totals, accepted totals and exceptions are reconciled.
5. Finance approves whether the resulting cost record is suitable for the selected working decision.

5 Finout documented patterns

Finout documents a Cost API that queries cost from a customer-created View for a selected date range and cost type. The customer must generate credentials and create the View before querying it. Finout notes that the Cost API returns cost data only. [5]

Finout documents custom cost centres supplied through daily CSV files in an S3 bucket accessible to Finout, with mandatory date and cost fields and optional dimensions. [6] It also documents daily telemetry with a date, optional metadata and a positive measurement, used within Finout for unit economics and shared-cost allocation. [7]

Cetus publication boundary

These documented mechanisms may inform a customer-configured read-only or export implementation. Cetus does not claim that a native or certified Finout connector is deployed. The customer must approve the View or export, credentials, cost type, fields, allocation, data quality and reconciliation.

A possible customer-specific pattern is:

1. The customer approves a Finout View, controlled export or finance-supplied dataset.
2. The source owner confirms the selected cost type and grouping fields.
3. A read-only query or controlled export is mapped into the evidence contract.
4. Date range, currency, allocation, source total and exceptions are reconciled.
5. Finance approves the cost record for the selected working decision.

6 Finance extracts and Songlines evidence

Provider cost does not necessarily represent fully loaded cost. A customer finance extract may add approved licence, implementation, integration, data, human-review, change, rework, incident and correction categories.

Songlines Control may contribute workflow identity, model or agent context, policy decisions, human-review records, exceptions and system lineage from connected sources. Evidence completeness must remain visible where a source record is missing or unmatched.

Record family	Potential contribution	Boundary
FinOps or billing	Consumption, allocation, unit cost and provider period	Does not establish business outcome or attribution

, [Finance], [Approved cost categories, labour basis, contracts and recognition policy], [Requires authorised customer review]], [Songlines], [Workflow, identity, policy, oversight and exception evidence], [Coverage depends on connected and configured sources]], [Business outcome], [Operational measure, quality, throughput or service result], [Observation does not automatically establish causation]],)

7 Reconciliation and data-quality controls

The implementation should define source total, accepted total, excluded total and exception total; time zone and data-finality conventions; currency and exchange-rate source; cost type; direct, shared and unallocated cost treatment; exact correlation keys; and correction handling.

The FinOps Foundation describes allocation as the documented assignment and sharing of cost through organisational structures, metadata and approved shared-cost strategies. It recognises fixed, proportional and usage-driver methods. [8]

8 Security and operating controls

Control area	Implementation decision
Credentials	Owner, least privilege, secret storage, rotation, expiry and emergency revocation

, [Network], [Approved endpoint, egress, allowlist, private connectivity where required and failure handling]), [Data], [Classification, fields, minimisation, region, encryption, retention and deletion]), [Logging], [Retrieval, transformation, reconciliation, exception and access records]), [Availability], [Cadence, retry, late-data handling, service dependency and recovery procedure]), [Change], [Provider API or export version, mapping version, test evidence and approval]), [Support], [Customer, provider and Cetus responsibility boundaries and escalation path]),)

Actual controls depend on the selected deployment, provider, data classification and customer architecture. No universal residency, isolation or performance outcome is implied.

9 Validation and acceptance plan

A customer-approved implementation should demonstrate:

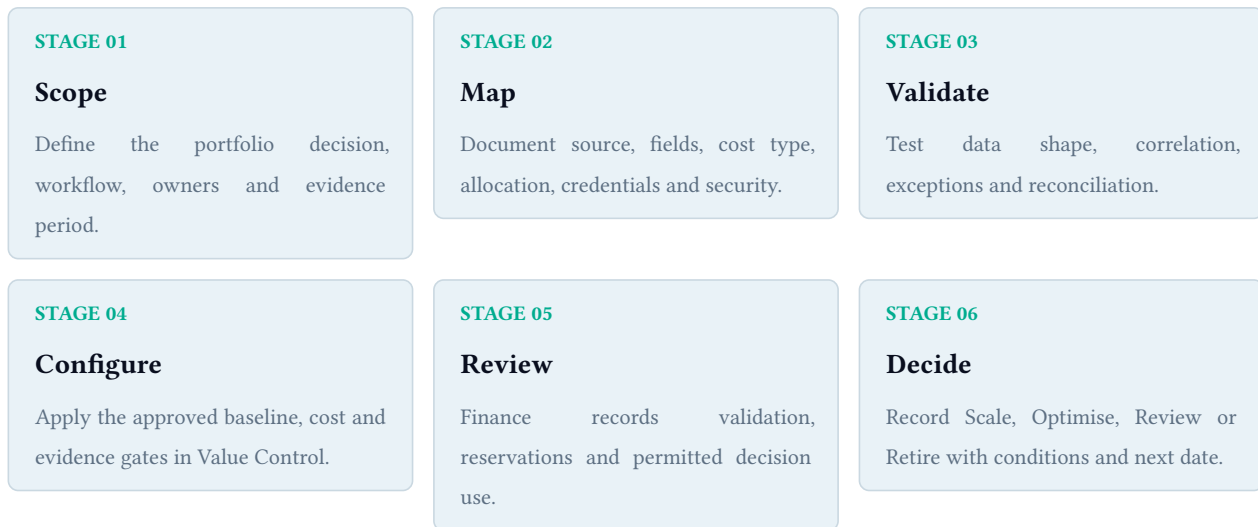
1. Source owner and decision scope approved.
2. Credential scope and data classification reviewed.
3. Source-to-contract field mapping versioned.
4. Sample file or response validated against provider documentation.
5. Currency, period, cost type and allocation confirmed.
6. Source totals reconciled to accepted, excluded and exception totals.
7. Exact-match correlation tested, including negative and unmatched cases.
8. Duplicate, late, correction and failure scenarios tested.
9. Access, logging, retention and recovery evidence reviewed.
10. Finance owner accepts the working cost record and its limitations.

Acceptance rule

The integration should remain an architecture pattern until engineering evidence and customer acceptance confirm the implemented source, version, mapping, limitations and operating responsibilities.

10 Pilot sequence

A Value Realisation and Finance Validation Pilot begins with one workflow, one approved baseline, one cost source and one accountable finance owner.



Scope and timing are confirmed after source, workflow, security and finance discovery. The pilot does not promise recognised ROI, guaranteed savings, complete source coverage or a fixed implementation duration.

11 References

- [1] FinOps Open Cost and Usage Specification, **FOCUS Specification 1.4**. <https://focus.finops.org/docs/specification/v1-4/>
- [2] CloudZero, **Send unit cost and allocation data**. <https://docs.cloudzero.com/docs/telemetry-streams>
- [3] CloudZero, **Allocation Telemetry API**. <https://docs.cloudzero.com/reference/allocation-telemetry-api-1>
- [4] CloudZero, **Custom Cost Data Sources with AnyCost**. <https://docs.cloudzero.com/docs/custom-data-sources>
- [5] Finout, **Cost API V1**. <https://docs.finout.io/api/finout-api/finout-api-v1/cost-api-v1>
- [6] Finout, **Custom Cost Centers**. <https://docs.finout.io/billing-integrations/custom-cost-sources/custom-cost-centers>
- [7] Finout, **Telemetry**. <https://docs.finout.io/telemetry-integrations/telemetry>
- [8] FinOps Foundation, **Capability: Allocation**. <https://www.finops.org/framework/capabilities/allocation/>
- [9] FinOps Foundation, **Capability: Unit Economics**. <https://www.finops.org/framework/capabilities/unit-economics/>
- [10] Cetus AI, **Value Control Recognition Methodology**. <https://www.cetusai.com.au/downloads/value-control-recognition-methodology.pdf>
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