

Useful-Life Memo Template

A one-page finance template for AI-shaped software portfolios.

Prepare this before an auditor, audit committee or investment committee asks whether the inherited useful-life estimate still describes the software portfolio.

Software population	Long-lived platform/product code Regenerated or fast-moving code Mixed/other
Refresh cycle	Expected replacement cadence; model/tool/vendor triggers; historical refresh evidence
Roadmap	Known product, architecture and AI-tooling changes that affect expected use
Support obligation	Customer, regulatory, contractual or internal support period
Obsolescence risk	Model, runtime, library, hardware, vendor and skill-base risks
Useful-life conclusion	Single portfolio estimate, segmented estimate or rationale for no change
Evidence owner	Finance owner, engineering owner, review date and source records

Decision record: State the conclusion, evidence reviewed, assumptions, owner and next review date. If one useful life still covers the portfolio, explain why the fast-moving population is not material or why its economics remain consistent with the estimate.