



HARSHWAL AI TRUST FRAMEWORK™

A Structured Methodology for AI Governance, Assurance & Decision Accountability

Harshwal Advisory LLC · AI | Audit | Advisory | Automation

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1. OVERVIEW

The **Harshwal AI Trust Framework™** is a proprietary, structured methodology developed by **Harshwal Advisory LLC** to help organisations implement, manage, govern and continuously assure their Artificial Intelligence systems with confidence, transparency and accountability.

Built specifically for CPA firms, tribal entities, universities, government bodies and corporate finance and audit teams, the Framework provides a four-step, audit-ready process that aligns AI adoption with existing regulatory obligations — including NIST AI RMF, SOC 2, ISO 42001 and FERPA.

Unlike generic AI governance tools, the Harshwal AI Trust Framework™ is sector-specific, human-centred and designed for organisations that cannot afford Big 4 advisory rates but require the same standard of AI accountability.

2. PURPOSE

Establish AI Trust	Provide organisations and their auditors with structured, verifiable evidence that AI systems making consequential decisions are operating accurately, fairly and in compliance with applicable standards.
Enable Audit Readiness	Ensure that every AI system deployed by a client organisation can be audited — its data inputs verified, its model logic explainable, its decisions logged, and its real-world outcomes measured.

Regulatory Alignment	Map AI governance practices to NIST AI RMF, SOC 2, ISO 42001 and FERPA — the four frameworks most relevant to Harshwal's client sectors.
Accessible Assurance	Deliver Big-4-level AI governance rigour at pricing accessible to universities, tribal organisations, CPA firms and non-profits — starting at \$2,500 per engagement.

3. THE HARSHWAL AI TRUST FRAMEWORK™ — 4-STEP METHODOLOGY

The Framework is delivered in four sequential, interconnected steps. Each step builds on the previous. No step can be skipped. Every step produces a tangible, documented output that becomes part of the client's AI assurance record.

Step	Name	What Harshwal Does	Output	Standards Aligned
1	Data Check	Validate AI training and operational data for quality, completeness, accuracy and compliance. Includes data provenance review, consent verification, FERPA/GLBA checks for education clients, and bias testing across demographic groups.	Data Integrity Report	SOC 2 · FERPA · ISO 42001
2	Model Check	Audit AI model logic, architecture and behaviour for accuracy, explainability and fairness. Includes model performance testing, SHAP/LIME explainability scoring, fairness metrics across protected classes.	Model Assurance Certificate	NIST AI RMF · ISO 42001
3	Decision Monitoring	Establish continuous real-time oversight of AI decisions in live deployment. Includes decision logging, anomaly detection alerts, human override protocols and model drift detection.	Decision Audit Trail	SOC 2 · NIST AI RMF
4	Outcome Validation	Measure whether AI decisions produce fair, accurate and intended real-world outcomes. Includes impact assessments, stakeholder feedback loops and comparison of predicted vs actual outcomes.	Outcome Validation Report	NIST AI RMF · EU AI Act

4. WHO IT IS FOR

CPA Firms & Accounting Organisations	AI is transforming audit, tax and advisory workflows. CPA firms need structured governance to manage professional liability, client trust and AICPA standards obligations. NASBA CPE credit eligible.
Universities & Higher Education	AI is being used in admissions, grading, financial aid and student services. FERPA compliance, accreditation integrity and institutional trust require structured AI assurance.
Tribal Entities & Tribal Governments	Tribal data sovereignty, cultural AI alignment and federal compliance create unique governance requirements. Harshwal's Framework is the first designed specifically for tribal AI contexts.
Government Bodies	AI in benefits, policing, eligibility and public services requires public accountability, NIST AI RMF alignment and protection against civil rights liability.
Non-profits	Grant compliance, program evaluation AI and accessible pricing make the Framework the right fit for mission-driven organisations deploying AI with limited resources.

5. REGULATORY & STANDARDS ALIGNMENT

Standard	Scope	Harshwal Alignment
NIST AI RMF (2023)	US government voluntary AI risk management framework. Covers govern, map, measure, manage.	Steps 1–4 map directly. Harshwal: aligned with, not certified under.
ISO 42001 (2023)	International AI management system standard. Governs AI policy, planning and operation.	Data Check + Model Check map to ISO 42001 operational requirements. Harshwal offers ISO 42001-aligned assessments.
SOC 2 (AICPA)	Controls for security, availability, processing integrity, confidentiality and privacy.	Data Check and Decision Monitoring map to SOC 2. Attest reports require a licensed CPA.
FERPA (US Law)	Federal law governing student educational records at all federally-funded institutions.	All university and tribal college engagements include FERPA-specific data provenance review.

HARSHWAL ADVISORY LLC — OUR COMMITMENT

The Harshwal AI Trust Framework™ is Harshwal's commitment to ensuring that AI serves people — not the other way around. We enable organisations to adopt AI responsibly — balancing innovation with trust, compliance and long-term sustainability.

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