

HAES Framework Gap Analysis and Governance Mapping Report

Where Every Major AI Governance Framework Falls Short on Human Presence Documentation, and How the Human Authorship Evidence Standard Fills Each Gap

Published by	ZNS Solutions
Author	Steven Zapolski, Founder
Date	May 2026
Mapping Style	King IV Principles-Based Gap and Resolution Mapping
Frameworks Mapped	NIST AI RMF, EU AI Act, ISO 42001, HIPAA/HHS AI Guidance, GDPR Art. 22, IIA Standards, US Copyright Office, Employment Law, Profe

This report reflects governance and compliance analysis. It is not legal advice. Organizations with specific legal questions should consult qualified counsel.

Purpose and Methodology

Every major AI governance framework in existence addresses the systems, organizations, and processes involved in artificial intelligence deployment. None of them define an operational standard for the human being interacting with those systems to document, protect, and enforce their own contribution, rights, and accountability. This report systematically identifies that gap across nine major frameworks and maps the Human Authorship Evidence Standard as the resolution.

The mapping follows a King IV-inspired principles-based structure. Each framework is presented with its governing body, scope, and the specific provision most relevant to human presence documentation. The gap column identifies precisely what the framework leaves unaddressed for the individual human creator, professional, or employee. The HAES Resolution column maps the specific HAES element, prong, or feature that fills the identified gap. The Source Citation column provides the verifiable reference for each gap claim.

This document is designed for submission to standards bodies, publication in governance journals, and use in licensing conversations with AI platform companies. Every gap identified is sourced to a specific provision or documented absence in the referenced framework.

Column Definitions and Legend

Column	Definition
Framework	The governance framework, regulation, or law being analyzed
Governing Body	The organization or authority responsible for the framework
Relevant Provision	The specific article, clause, or section most relevant to human presence documentation
Scope	What the framework addresses and for whom
Human Presence Documentation Gap	The specific gap in human creator, employee, or professional protection that the framework leaves unaddressed
HAES Resolution	The specific HAES element, prong, or feature that fills the identified gap
Gap Severity	HIGH: Creates direct legal or compliance exposure MEDIUM: Creates ambiguity or risk FOUNDATIONAL: Gap in basic definitional infrastructure
Source Citation	The verifiable reference for the gap claim

Foundational Premise: These Frameworks Were Never Designed to Protect the Human

The gaps identified in this report are not flaws. They are design boundaries. Every governance framework analyzed here was conceived to govern systems, organizations, processes, and institutional risk from the top down. NIST AI RMF was built to help organizations manage AI system risk. The EU AI Act was built to regulate AI providers and deployers. ISO 42001 was built to certify organizational AI management systems. The IIA Three Lines Model was built to structure accountability flowing upward through organizational lines to a governing body. HIPAA was built to protect patient health information within covered entities. GDPR was built to protect personal data processed by organizations.

Not one of these frameworks was designed with the individual human being as the protected party. Not one was built from the human outward. Every one of them assumes an institutional actor as the primary subject of governance. The individual creator, the dual-role consultant, the audit professional, the healthcare practitioner, the attorney, the employee with an independent practice, the academic researcher: these people sit beneath the floor of every existing framework. Their rights, their accountability, their documented contribution, and their intellectual ownership are assumed, implied, or simply invisible.

HAES does not compete with these frameworks. It completes them. It is the first governance standard built from the human outward, designed to protect the individual regardless of employment status, industry, jurisdiction, or applicable framework. Where every existing standard protects the institution, HAES protects the person inside it.

*Every existing AI governance framework was designed to protect the institution. HAES was designed to protect the human.
That is not a gap in existing frameworks. It is a category that has never existed before.*

Special Analysis: The IIA Governance Framework

The IIA governance framework warrants specific analysis because it is the framework most familiar to the practitioners HAES was built for. The IIA Three Lines Model (2020), the Global Internal Audit Standards (2024), and the IIA Artificial Intelligence Auditing Framework together represent the most comprehensive institutional governance standard in the internal audit profession. They are also the clearest illustration of the design boundary this report identifies.

The Three Lines Model structures accountability flowing upward: first line operational management owns and manages risk, second line risk and compliance provides oversight, third line internal audit provides independent assurance to the governing body. The model governs how accountability moves through an organization toward the board. It was never designed to govern how accountability and rights flow outward from the organization to the individual practitioner creating work product.

The IIA Artificial Intelligence Auditing Framework, built on the Three Lines Model and the IPPF, helps internal auditors assess AI risks within organizations and evaluate controls over data, algorithms, and cybersecurity. It equips auditors to audit AI systems. It does not define any standard for auditors to document their own professional judgment when they use AI tools to produce audit work product. The auditor using AI to draft a risk assessment, a controls matrix, or an audit report has no IIA-sanctioned methodology to establish the human professional contribution embedded in that deliverable.

According to the IIA's 2024 Global Internal Audit Survey, 73 percent of Chief Audit Executives believe AI will significantly impact internal auditing within the next three years, yet only 28 percent report their departments are actively using generative AI tools today. As that 28 percent grows toward 73 percent and beyond, the professional documentation gap grows with it. HAES provides the individual practitioner-level standard the IIA framework points toward but has not yet defined.

The IIA Three Lines Model governs accountability flowing upward to the governing body. It has no line for the human practitioner creating AI-assisted work product. HAES is effectively the fourth line the model never anticipated: the line that protects the person.

Framework Gap Analysis and HAES Mapping

Framework	Governing Body	Relevant Provision	Scope	Human Presence Documentation Gap	HAES Resolution	Gap Severity	Source Citation
CATEGORY 1: INTELLECTUAL PROPERTY AND COPYRIGHT FRAMEWORKS							
US Copyright Office Human Authorship Guidance	US Copyright Office (2023, 2025)	Part Two Report (Jan 2025): Human contributions to AI outputs analyzed case-by-case	US creators seeking copyright protection for AI-assisted works	Establishes the case-by-case human authorship standard but provides NO operational documentation methodology. Creators are told they must prove human contribution but given no structured format, no evidence standard, and no portable record system to do so.	HAES Five Elements provide the operational documentation methodology the Copyright Office standard requires but does not define. Creative Intent Statement + Prompt Record + Output Capture + Edit Log + Exportable Package = complete case-by-case evidentiary record.	HIGH	US Copyright Office, Copyright and AI Report Part 2, Jan 2025
NIST AI RMF Generative AI Profile (AI 600-1)	NIST (July 2024)	13 risk categories for GenAI; data provenance and content authenticity actions	Organizations deploying or using Generative AI systems	Addresses data provenance for AI training and output authenticity at the organizational level. Contains NO standard for individual human creators to document their creative contribution in AI-assisted work sessions. Content creator protection is outside scope entirely.	HAES Prong One (Ownership) fills the individual creator gap NIST AI 600-1 leaves open. The Exportable Record Package provides the portable content authenticity documentation NIST identifies as needed but does not define at the individual level.	HIGH	NIST AI 600-1, July 2024; NIST AI 100-4 (content provenance)
ISO/IEC 42001:2023 AI Management System Standard							

Framework	Governing Body	Relevant Provision	Scope	Human Presence Documentation Gap	HAES Resolution	Gap Severity	Source Citation
CATEGORY 1: INTELLECTUAL PROPERTY AND COPYRIGHT FRAMEWORKS							
EU AI Act (Regulation EU 2024/1689)	European Parliament and Council (Full enforcement Aug 2, 2026)	Article 14: Human oversight measures; Article 86: Right to explanation; Article 26(7): Worker notification	Providers and deployers of AI systems in EU; affects US employers with EU operations	Article 14 requires human oversight but defines NO methodology for documenting that oversight occurred at the individual interaction level. Article 86 grants individuals the right to explanation but NO tool exists to produce that explanation from the human side. Regulators can assume oversight never occurred if operational evidence is missing.	HAES Prong Two (Defense) and the Edit and Decision Log provide the operational evidence of human oversight Article 14 requires but does not define. The HAES Evidence Package is the Article 86 explanation document from the human perspective that no existing tool produces.	HIGH	EU AI Act Art. 14, 26(7), 86; Ogletree Aug 2026 deadline guidance; ISMS.online Sep 2025
CATEGORY 3: HEALTHCARE AND PRIVACY FRAMEWORKS							
HIPAA / HHS AI Guidance (2025-2026)							
GDPR Article 22 Automated Decision-Making Rights	European Data Protection Board (EU Regulation)	Article 22: Right not to be subject to solely automated decision-making with legal or significant effect	EU data subjects affected by AI-assisted decisions; organizations processing EU personal data	Grants individuals the right to human review of automated decisions but establishes NO documentation standard for organizations to prove that meaningful human review actually occurred. 'Human in the loop' can be satisfied on paper without any operational evidence of genuine human judgment.	HAES Edit and Decision Log provides the operational evidence of genuine human review that GDPR Article 22 requires organizations to be able to demonstrate. Transforms paper compliance into documented human presence evidence.	HIGH	GDPR Art. 22; Blockchain Council Apr 2026; Securiti.ai 2026
CATEGORY 4: EMPLOYMENT AND WORKER RIGHTS FRAMEWORKS							
EU AI Act Employment Provisions (HR High-Risk)							

Framework	Governing Body	Relevant Provision	Scope	Human Presence Documentation Gap	HAES Resolution	Gap Severity	Source Citation
CATEGORY 1: INTELLECTUAL PROPERTY AND COPYRIGHT FRAMEWORKS							
US Employment Law: Work-for-Hire Doctrine / Corporate AI Acceptable Use Policies	Common law; Corporate policy; NLRA; Title VII application to AI-assisted HR	<i>17 USC 101: Work-for-hire doctrine; Corporate acceptable use policies asserting ownership of employer-tool output</i>	US employees maintaining independent creative or consulting practices while employed	Work-for-hire doctrine and corporate acceptable use policies frequently assert broad ownership over content produced using employer-provisioned AI tools. NO existing framework, law, or standard gives employees a structured means to establish independent ownership of personal creative work with documented tool provenance.	HAES Corporate Boundary Documentation feature is the only structured methodology that gives dual-role creators documented evidence of when work was created, on which tools, with what personal expertise, establishing independent ownership against work-for-hire claims.	HIGH	17 USC 101; AMCF 2025 Survey: 77% of consulting firms lack formal AI documentation practice
CATEGORY 5: PROFESSIONAL AND INSTITUTIONAL FRAMEWORKS							
IIA Three Lines Model (2020) and AI Auditing Framework (2023)							
IIA Global Internal Audit Standards (2024 Edition)	Institute of Internal Auditors (IIA) (Effective Jan 2025)	<i>Standard 11.1: Quality Assurance; Emerging practice guidance on GenAI use in audit work</i>	Internal audit professionals using AI tools to produce audit documentation, reports, and client deliverables	Addresses AI governance as an auditable risk domain and AI as a productivity tool for auditors. Contains NO documentation standard for audit professionals to establish human professional judgment over AI-assisted audit work product, creating professional standards exposure for firms and practitioners.	HAES Five Elements provide the professional judgment documentation standard IIA guidance implies but does not define for AI-assisted audit work. The Creative Intent Statement and Edit and Decision Log document the auditor's professional contribution to AI-assisted deliverables.	MEDIUM	IIA Global Standards 2024; IIA emerging practice guidance on GenAI

Framework	Governing Body	Relevant Provision	Scope	Human Presence Documentation Gap	HAES Resolution	Gap Severity	Source Citation
CATEGORY 1: INTELLECTUAL PROPERTY AND COPYRIGHT FRAMEWORKS							
Bar Association AI Guidance (ABA and State Bar Rules)	American Bar Association; State bar associations; Model Rules of Professional Conduct	<i>ABA Formal Opinion 512 (2024): Generative AI competence and supervision duties; Rule 1.1 competence; Rule 5.3 supervision</i>	Attorneys using AI tools in legal research, document drafting, and client communications	Requires attorney competence and supervision of AI-assisted legal work but provides NO documentation methodology for attorneys to demonstrate the human professional judgment they exercised over AI-assisted work product. Creates malpractice and disciplinary exposure without a clear evidentiary standard.	HAES Edit and Decision Log and Creative Intent Statement provide the attorney supervision documentation ABA Opinion 512 requires but does not operationalize. The Exportable Record Package gives attorneys a portable record of professional judgment for malpractice defense.	HIGH	ABA Formal Opinion 512, 2024; Model Rules 1.1, 5.3
Academic Integrity AI Policies (Institutional)	Individual universities; ICMJE medical journal standards; ACM, IEEE publication ethics	<i>ICMJE AI disclosure guidance (evolving 2023-2025); Institutional AI academic integrity policies</i>	Students, researchers, academics, and publication authors using AI in research and writing	Requires disclosure of AI use and demonstration of original human contribution but provides NO standardized documentation format. ICMJE editors report disclosures are 'messy' and inconsistent, with a 'cottage industry' of competing guidance guidelines creating confusion rather than clarity.	HAES Five Elements provide the standardized AI disclosure and human contribution documentation that ICMJE and institutional policies require but have not standardized. The Creative Intent Statement is the academic integrity disclosure document. PaperCard (2023 arXiv) proposed a similar concept validating the need HAES addresses.	MEDIUM	ICMJE evolving guidance 2023-2025; MedRxiv blurred threshold study 2025; arXiv PaperCard 2023

Summary: The Universal Gap HAES Fills

Framework Category	Gap Severity	Primary HAES Resolution	Strategic Implication
US Copyright Office / NIST AI RMF	HIGH	Five Elements + Exportable Package	HAES is the operational standard the Copyright Office requires but has not defined
ISO 42001 / EU AI Act	HIGH	Edit Log + Creative Intent + Corporate Boundary	HAES is the individual-level implementation layer beneath organizational frameworks
HIPAA / HHS AI / GDPR Art. 22	HIGH	Decision Log + Intent Statement + Evidence Package	HAES provides the human judgment documentation healthcare and privacy law implies
EU AI Act Employment / US Work-for-Hire	HIGH	Corporate Boundary Documentation Feature	HAES is the only tool that resolves work-for-hire ambiguity for dual-role creators
IIA Three Lines Model / AI Auditing Framework	HIGH	HAES as the Fourth Line: Five Elements as Practitioner Protection	HAES fills the practitioner-level documentation gap the Three Lines Model never anticipated
IIA Global Standards / Bar Association / Academic	MEDIUM	Five Elements as Professional Judgment Record	HAES fills the professional accountability documentation gap across licensed professions

NIST protects the system. IIA protects the audit. COSO protects the organization. Nobody protects the human. HAES fills that gap across every framework, every jurisdiction, and every human being who creates, works, or exercises professional judgment alongside artificial intelligence, regardless of employment status.

For licensing inquiries, implementation consulting, standards body submission support, or platform partnership discussions, contact ZNS Solutions.

© 2026 ZNS Solutions. Steven Zapolski. All rights reserved. This framework reflects governance and compliance analysis. It is not legal advice.