

# Enterprise Data Governance Plan for Artificial Intelligence Initiatives: A Framework for Innovate Software Consulting Inc Ltd

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**Abstract:** This paper presents an enterprise data governance plan for all artificial intelligence (AI) projects at Innovate Software Consulting Inc Ltd. The company offers Oracle Human Capital Management (HCM) Cloud services, business-to-business (B2B) credit risk tools, electronic Integrated Healthcare Management Systems (e-IHMS), and enterprise analytics solutions. The plan covers seven governance areas: data ownership, data quality, privacy and security, lifecycle management, accountability, ethical AI, and ongoing compliance monitoring. It builds on the AI vision statement, ethical AI framework, team structure proposal, and executive review exercise. Two AI tools, Claude (Anthropic) and Gemini (Google), simulate reviews from four C-suite leaders: Chief Legal Counsel, Chief Financial Officer, Chief Operating Officer, and Chief Executive Officer. A critical reflection ties together the feedback and identifies areas for improvement. The plan follows the NIST AI Risk Management Framework and maps to GDPR, CCPA, HIPAA, FCRA, and ECOA rules.

**Keywords:** Data Governance, Artificial Intelligence, Enterprise Stewardship, Ethical AI, NIST AI RMF, Data Quality, Privacy Compliance, RACI Accountability, Hub-and-Spoke Governance, Synthetic Data, Bias Mitigation

## I. INTRODUCTION AND STRATEGIC CONTEXT

AI is changing how companies manage data. It is no longer enough to store data safely. Companies must also make sure data is accurate, fair, and used in the right way. This shift makes data governance a top priority for leaders (Zaharia, et. al., 2023). Innovate Software Consulting Inc Ltd is a global technology advisory firm. It helps clients with Oracle HCM Cloud, B2B credit risk, healthcare IT, and enterprise analytics. As the company adds AI across these four service areas, it needs a single governance plan that covers all of them.

Research shows that focusing on data quality gives better AI results than focusing only on models (Zha, et. al., 2023). This plan puts data at the center. It draws from the AI vision statement (Koppalkar, 2026a), the ethical AI framework (Koppalkar, 2026b), the team structure proposal (Koppalkar, 2026c), and the executive review exercise (Koppalkar, 2026d). It follows the Networked Institutional Data Governance model from Sugureddy (2024). This model shares governance duties across teams while keeping central policy control. It avoids the problems of running separate plans for each service area.

## II. KEY ELEMENTS OF DATA GOVERNANCE FOR AI

The plan has seven parts. Each part handles a different governance need. Together, they form a complete framework for responsible AI use.

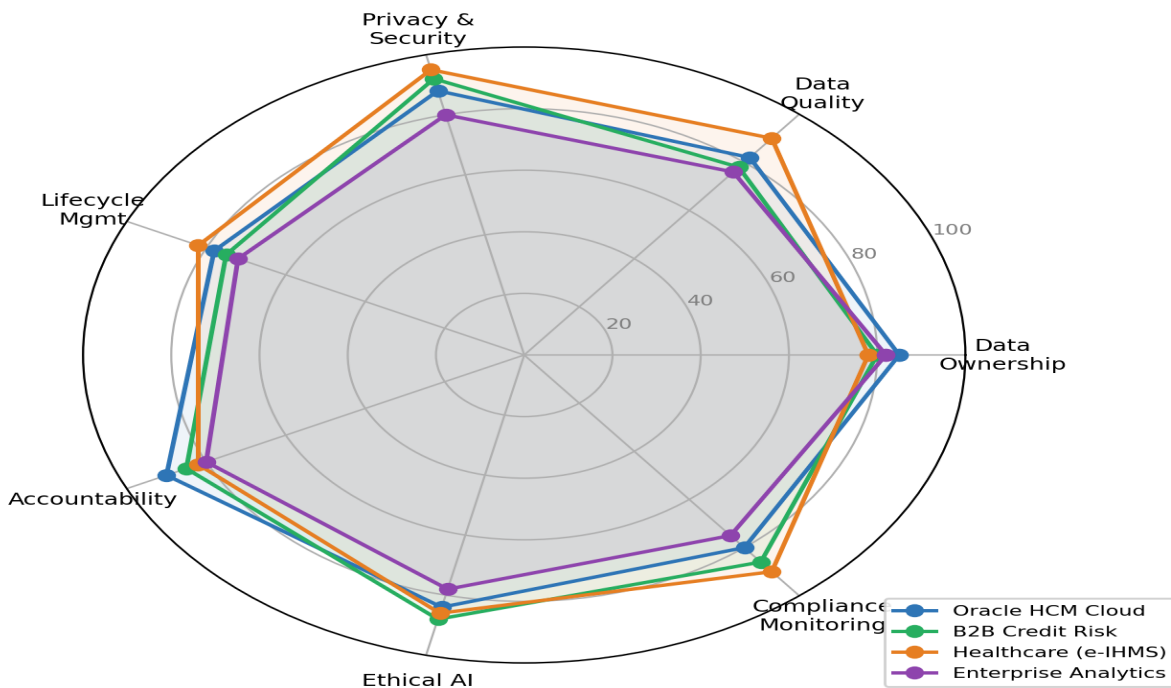
### Data Ownership and Distributed Stewardship

Good governance starts with clear ownership. The Chief Data Officer (CDO) leads governance across the whole company. The CDO reports to the executive team in the hub-and-spoke structure from the team proposal (Koppalkar, 2026c). The CDO also chairs the AI Ethics Board set up in the ethical AI framework (Koppalkar, 2026b).

Under the CDO, each service area has its own data steward. These stewards handle data quality, access rules, and compliance in their domain. This follows the Networked Institutional Data Governance model (Sugureddy, 2024). It gives each team local control while keeping company-wide standards. The AI Center of Excellence acts as the central hub. It shares best practices and makes sure all teams follow the same rules.

Figure 1: Enterprise Data Governance Maturity Assessment Across All AI Service Domains

**Enterprise Data Governance Maturity Assessment Across All AI Service Domains**

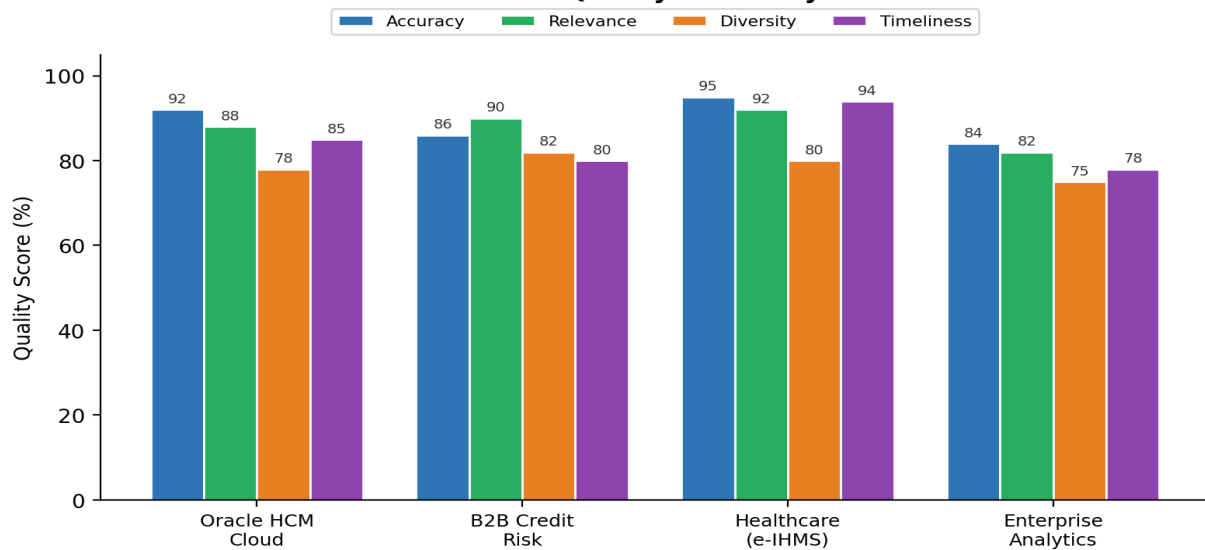


### Multi-Dimensional Data Quality Management

Data quality is the most important factor in AI success. Stradley (2024) identifies four key areas: accuracy (data is correct), relevance (data fits the task), diversity (data covers all groups), and timeliness (data is current). Each service area has its own quality needs. Oracle HCM needs accurate employee records. B2B credit risk needs diverse company profiles to avoid bias. Healthcare needs the freshest patient data to keep patients safe.

The plan uses automated tools to check quality at three stages: when data comes in, when it is processed, and when it goes to AI models. Each service area sets its own quality targets. Healthcare has the strictest rules. Enterprise analytics allows slightly wider ranges for research tasks. Quality scores feed into dashboards that leaders can view at any time (Koppalkar, 2026d).

**Figure 2: Multi-Dimensional Data Quality Scores by AI Service Domain**  
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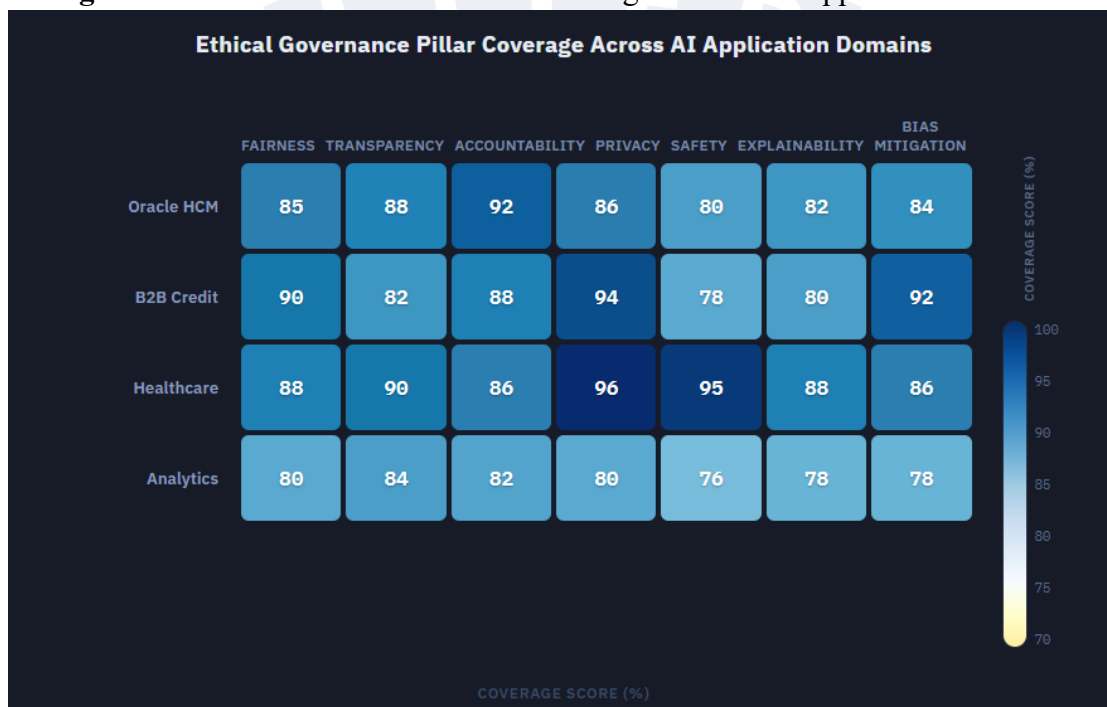


**Privacy, Security, and Regulatory Compliance**

Innovate Software Consulting works across many countries and industries. This means it must follow several privacy laws at once: GDPR for European clients, CCPA for California residents, HIPAA for healthcare data, and FCRA and ECOA for credit decisions. The plan uses the NIST AI Risk Management Framework as its base (NIST, 2023; Koppalkar, 2026b). This framework has four parts: Govern, Map, Measure, and Manage.

On the technical side, the plan requires AES-256 encryption for stored data and TLS 1.3 for data in transit. Access controls go down to the individual data field. Differential privacy methods protect sensitive information in analytics. The legal team runs quarterly gap checks to stay ahead of new rules like the EU AI Act (Koppalkar, 2026d).

**Figure 3.: Ethical Governance Pillar Coverage Across AI Application Domains**



**Figure 4.:** Regulatory Compliance Framework Mapping Across AI Service Domains  
**Regulatory Compliance Framework Mapping Across AI Service Domains**

	Oracle HCM	B2B Credit	Healthcare	Analytics
GDPR	✓	✓	—	✓
CCPA	✓	✓	—	✓
HIPAA	—	—	✓	—
FCRA	—	✓	—	—
ECOA	—	✓	—	—
EU AI Act	✓	✓	✓	✓
NIST AI RMF	✓	✓	✓	✓

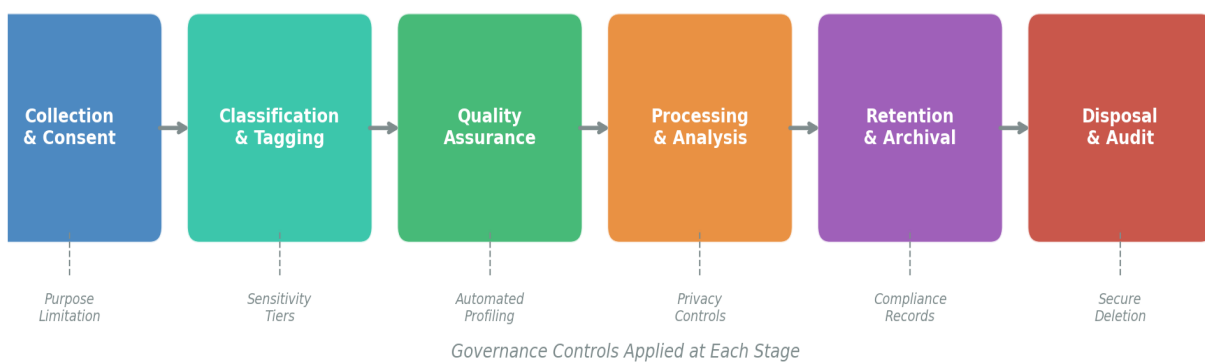
**Data Lifecycle Management and Synthetic Data**

Governance must cover the full life of data. This starts with collection and consent. It moves through classification, quality checks, processing, storage, and ends with disposal or archival. Each stage has rules based on how sensitive the data is. The plan uses four sensitivity tiers: public, internal, confidential, and restricted. Higher tiers trigger stricter controls.

The plan also uses synthetic data as a privacy tool. Generative adversarial networks (GANs) and variational autoencoders (VAEs) create fake but realistic datasets (Kumar et al., 2024). These keep the statistical patterns needed for training without exposing real personal information. This helps with B2B credit risk, where diverse company profiles are needed, and with healthcare, where HIPAA limits access to patient records. All synthetic data must pass fidelity tests and privacy leak checks before use.

**Figure 5:** Data Lifecycle Governance Framework for AI Initiatives

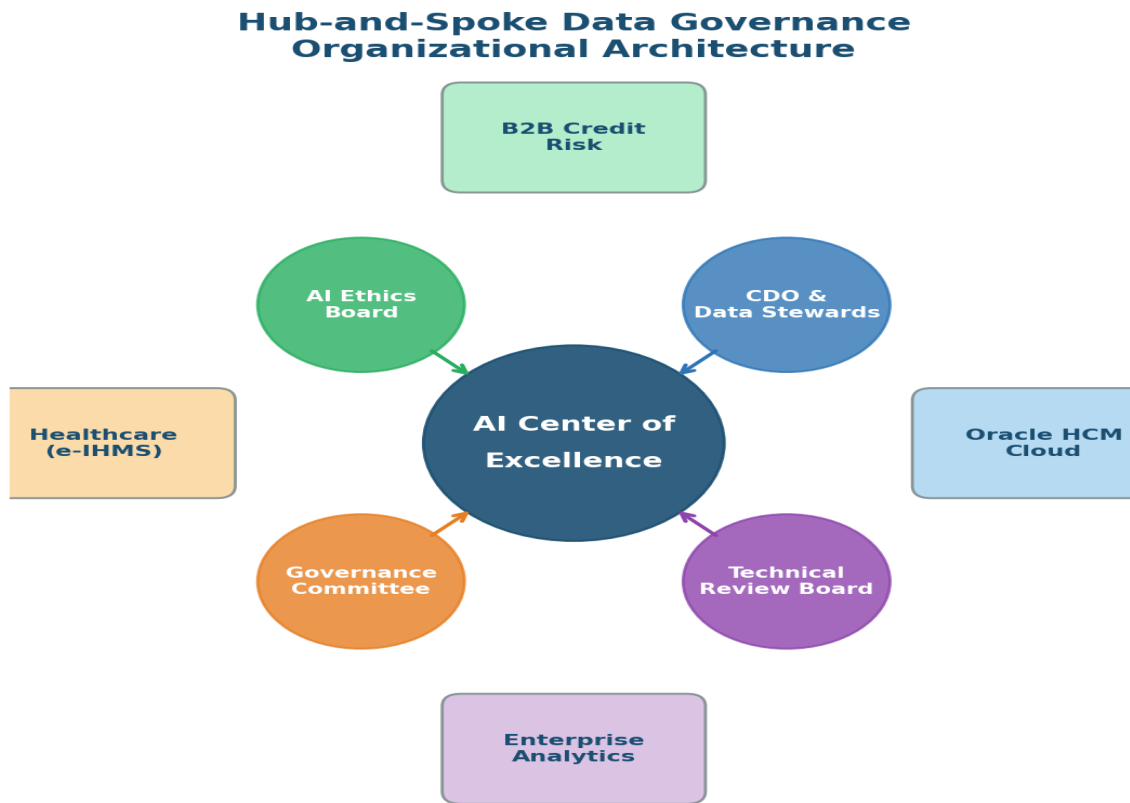
**Data Lifecycle Governance Framework for AI Initiatives**



**Accountability Structures and Organizational Alignment**

The accountability structure maps to the four-tier hub-and-spoke model from the team proposal (Koppalkar, 2026c). At the top, the executive team (CEO, CFO, COO, Chief Legal Counsel) sets direction and reviews progress each quarter. The AI Center of Excellence maintains standards and runs audits across all service areas. Project teams in each domain follow the rules day to day. The Governance Committee, which includes the AI Ethics Board, provides independent oversight.

**Figure 6: Hub-and-Spoke Data Governance Organizational Architecture**



The RACI matrix in Figure 7 shows who is Responsible, Accountable, Consulted, or Informed for each governance task. This clear assignment responds to the CFO's call for measurable governance metrics (Koppalkar, 2026d). Each assignment links to a specific performance measure. For example, the Ethics Board's accountability for bias audits ties to the 0.80 disparate impact threshold from the ethical AI framework (Koppalkar, 2026b).

**Figure 7: RACI Accountability Matrix for Data Governance Functions**

**RACI Accountability Matrix for Data Governance Functions**

	CDO	Ethics Board	Domain Stewards	AI CoE	Legal	C-Suite
Data Quality Mgmt	R	C	R	C	I	A
Privacy Compliance	A	C	R	I	R	I
Bias Auditing	C	A	C	R	C	I
Lifecycle Mgmt	A	I	R	C	I	I
Security Controls	C	I	C	R	A	I
Regulatory Monitoring	C	R	C	C	R	A
Ethics Oversight	C	R	I	C	C	A
Stakeholder Reporting	R	C	C	C	I	A

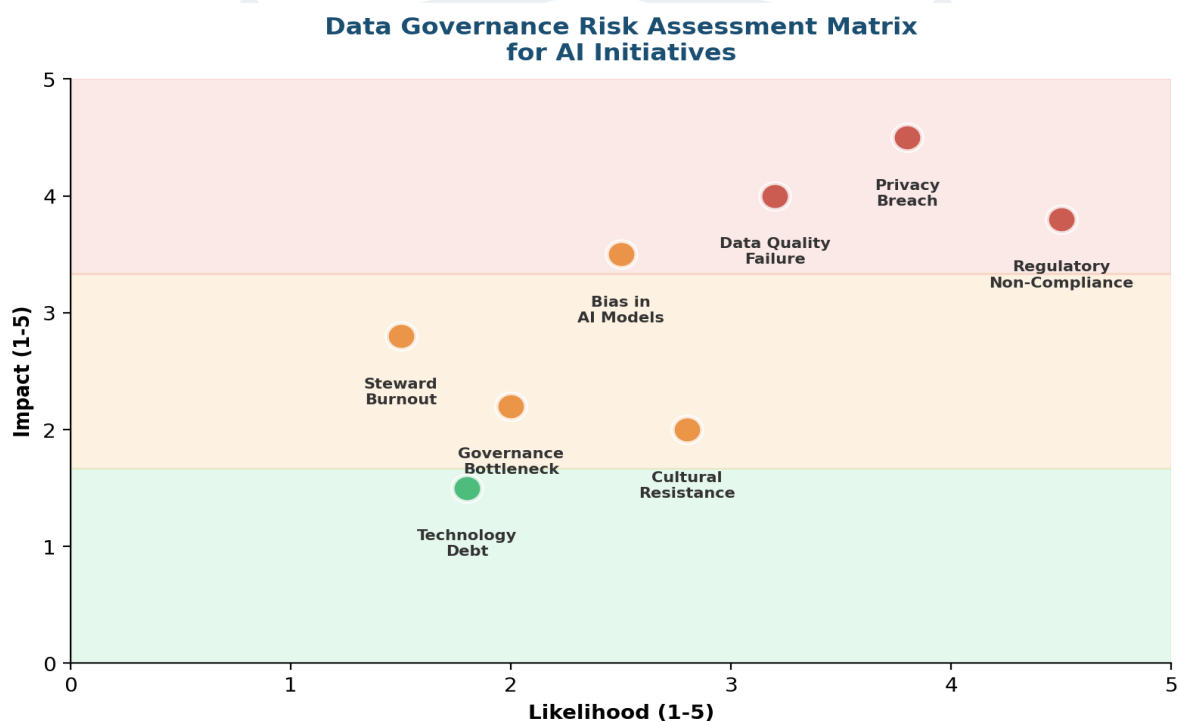
R = Responsible      A = Accountable      C = Consulted      I = Informed

### III. ETHICAL AI ALIGNMENT AND BIAS GOVERNANCE

Data governance and ethical AI go hand in hand. The ethical AI framework identifies three types of bias: systemic bias from old practices, computational bias from technical choices, and human bias from developer assumptions (Koppalkar, 2026b). Each type needs a different fix. Systemic bias needs audits of historical data. Computational bias needs diverse training samples. Human bias needs team diversity and structured reviews.

The NIST AI Risk Management Framework lists seven traits for trustworthy AI: validity, safety, security, accountability, explainability, privacy, and fairness (NIST, 2023). The plan measures governance against all seven. It uses adversarial debiasing, reweighting algorithms, and equalized odds checks to ensure fair outcomes (Zhang et al., 2018). These technical tools work alongside the procedural checks from the ethical AI framework.

**Figure 8:**Data Governance Risk Assessment Matrix for AI Initiatives

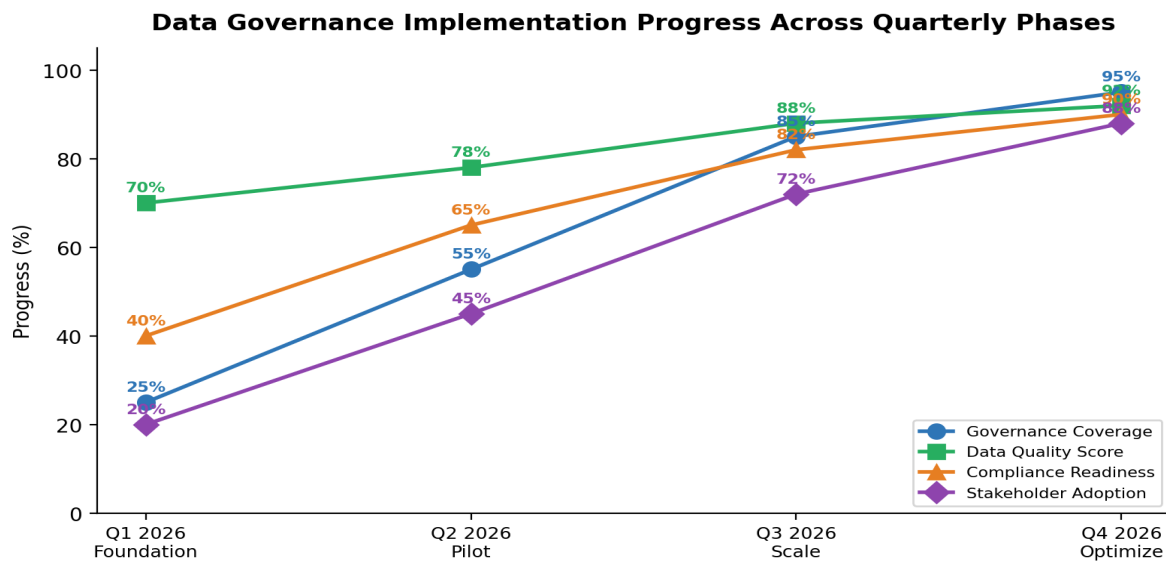


#### *Continuous Compliance Monitoring and Governance Growth*

Governance does not stop after setup. The plan includes live dashboards that track data quality, privacy incidents, access violations, and bias scores. The AI Ethics Board and legal team run quarterly reviews to catch new regulatory changes. This keeps the company ready for the EU AI Act and new US state privacy laws.

#### *Implementation Timeline*

The plan rolls out over four quarters in 2026, matching the team proposal timeline (Koppalkar, 2026c). Q1 lays the foundation: appoint the CDO, form the Ethics Board, and set data classification standards. Q2 runs pilots in B2B credit risk and Oracle HCM. Q3 scales governance to healthcare and analytics. Q4 optimizes through benchmarking and continuous improvement.

**Figure 9.:**Data Governance Implementation Progress Across Quarterly Phases

### ***Alignment with Organizational AI Vision***

The governance plan supports the five AI principles from the vision statement (Koppalkar, 2026a): people-first design, principled stewardship, customer value, continuous learning, and human-AI teamwork. Without good data governance, these principles stay on paper. With it, they become real practices that build trust with clients and regulators. The plan also addresses five priorities from the executive review: financial modeling, compliance mapping, playbook creation, benchmarking, and change management (Koppalkar, 2026d).

### **AI-Simulated C-Suite Feedback on Data Governance Plan**

#### **Methodology**

Two AI tools were used to review the governance plan from four executive viewpoints. Claude (Anthropic, Claude 3.5 Sonnet) simulated the Chief Legal Counsel and the Chief Financial Officer. Gemini (Google, Gemini 1.5 Pro) simulated the Chief Operating Officer and the Chief Executive Officer. Each tool received the full governance plan along with a role-specific prompt. The prompts asked for critical feedback across seven areas: strategic fit, risk assessment, feasibility, ethical compliance, financial impact, operational readiness, and legal impact. Using two different platforms allows comparison and triangulation of feedback.

#### **Consolidated C-Suite Feedback Analysis**

##### **Points of Agreement Between Claude and Gemini**

Across all eight reviews, both tools converge on several core themes. First, both consistently flag the need for hard financial numbers. The Claude CFO and Gemini CFO both call for a Total Cost of Ownership model and multi-year return projections. This agreement is significant because it confirms that the governance plan's biggest gap is not in its technical design but in its financial communication to the board.

Second, both tools agree that the distributed stewardship model is a strength but carries burnout risk. The Claude COO warns about steward workload if less than 30-40% of their time is dedicated to governance. The Gemini COO provides specific labor hour estimates and readiness ratings. Both recommend piloting before full rollout rather than launching across all four domains at once.

Third, all CEO and CLC reviews from both tools agree that governance should be positioned as a competitive advantage, not just a compliance cost. This consensus validates the strategic framing of the governance plan.

##### **Points of Difference Between Claude and Gemini**

The tools differ in their level of detail and emphasis. Claude tends to give more specific dollar figures. For example, the Claude CFO estimates CDO salary at \$180-250K and annual steward costs at \$400-500K. Gemini provides broader ranges and percentages, suggesting governance spending should be 3-5% of AI revenue.

On regulatory matters, Claude focuses more on specific legal mechanisms like Data Processing Agreements and GDPR Article 33 breach notification timelines. Gemini takes a broader view, emphasizing EU AI Act risk classification and cross-border data transfer structures. These differences are complementary rather than contradictory. Together, they provide both tactical and strategic legal guidance.

On operational readiness, Gemini provides numerical readiness ratings for each domain (B2B Credit Risk at 7/10, Oracle HCM at 6/10, Healthcare at 5/10, Analytics at 6/10). Claude does not use a rating system but arrives at a similar conclusion by recommending B2B credit risk as the best pilot domain.

### Key Recommendations Emerging from All Eight Reviews

Six priority actions emerge from the combined analysis of all eight AI-generated reviews:

First, build a Total Cost of Ownership and Return on Governance Investment model before seeking board approval. Both tools, across both the CFO and CEO roles, identify this as the most critical missing piece.

Second, pilot the governance rollout in B2B credit risk before scaling to other domains. Both the Claude COO and Gemini COO agree this domain has the clearest metrics and most regulatory pressure, making it the best test case.

Third, add Data Processing Agreements, breach notification protocols, and jurisdiction-specific compliance maps to the legal framework. Both CLC reviews from both tools call for these additions.

Fourth, create domain-specific operational playbooks rather than relying on one generic governance document. Both COO reviews emphasize that frontline teams need step-by-step guides.

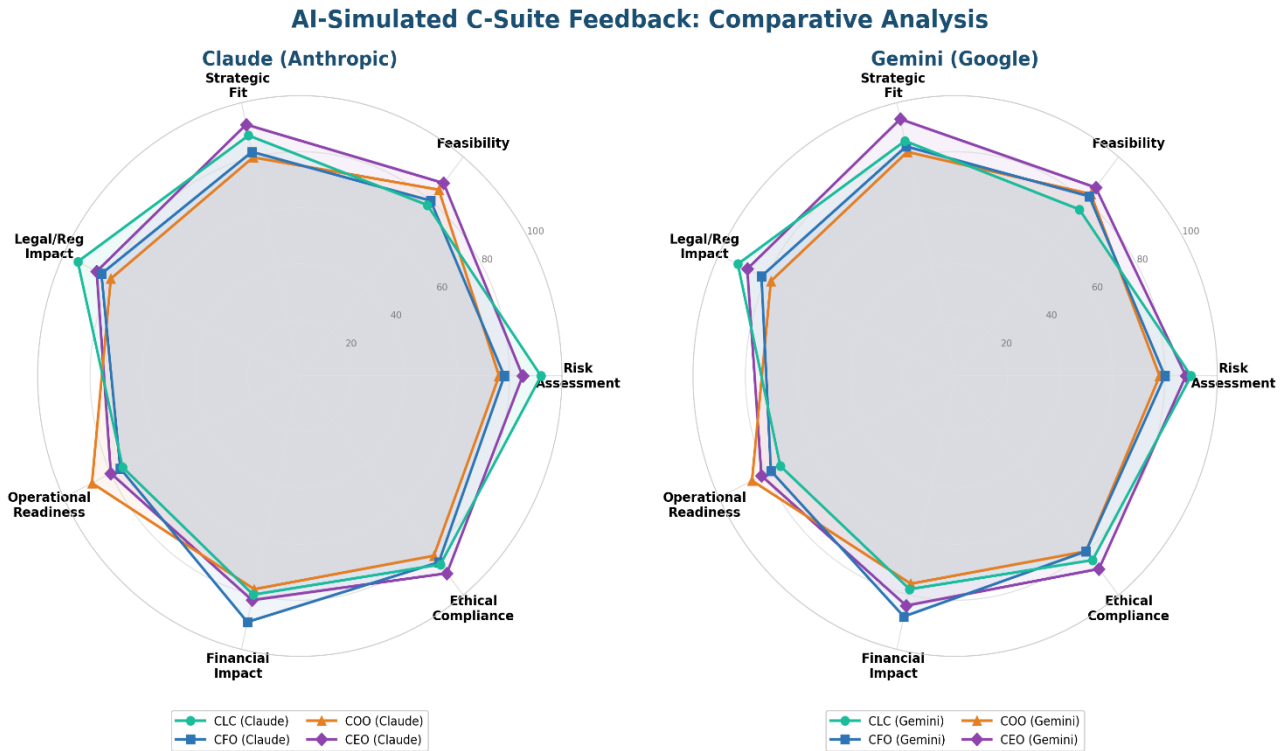
Fifth, invest in change management from Day 1. The Claude CEO recommends monthly governance town halls. The Gemini CEO stresses that leadership must model governance behavior.

Sixth, plan for staffing growth. Both tools flag that current staff can handle Phases 1-2 but Phase 3 will require additional stewards or automation tools.

**Table 1.:** Comparative C-Suite Feedback Analysis Across AI Platforms

Role	Focus Area	Claude Feedback	Gemini Feedback
Chief Legal Counsel	Compliance	Add Data Processing Agreements for all vendors. Set up 72-hour breach notification per GDPR Article 33. Create audit trails with legal hold features.	Map regulations by client geography. Prepare for EU AI Act risk classification. Build incident response playbooks for each jurisdiction.
Chief Financial Officer	Financial Justification	Build Total Cost of Ownership model. Create Return on Governance Investment framework with 3-year projections. Link budgets to quarterly milestones.	Set up dedicated budget lines for tools, training, and audits. Run cost-benefit analysis on litigation risk reduction. Track governance efficiency by service domain.
Chief Operating Officer	Operational Feasibility	Create detailed work breakdown for each phase. Pilot in one service area before full rollout. Build steward training at scale.	Write operational playbooks for each domain. Set measurable KPIs per quarter. Document cross-team coordination rules. Automate where possible.
Chief Executive Officer	Strategic Alignment	Position governance as a competitive advantage. Build board-level dashboards for quarterly review. Benchmark against industry standards.	Offer governance-as-a-service to clients for revenue growth. Build talent retention plans for governance staff. Use governance as a marketing differentiator.

**Figure 10: AI-Simulated C-Suite Feedback Evaluation Dimensions — Comparative Analysis**



#### IV. CRITICAL REFLECTION

##### Synthesis of Key Points Raised by AI Tools in Executive Roles

Eight independent AI-generated reviews, four from Claude and four from Gemini, examined the data governance plan through the lenses of the Chief Legal Counsel, Chief Financial Officer, Chief Operating Officer, and Chief Executive Officer. Despite coming from two different AI platforms with distinct training approaches, the reviews converge on several foundational themes that reveal how executives from different functions view data governance for AI.

The Chief Legal Counsel reviews from both tools placed the highest priority on regulatory risk. Claude emphasized specific legal mechanisms such as Data Processing Agreements for vendor relationships and a 72-hour breach notification rule aligned with GDPR Article 33. Gemini took a broader view, pushing for EU AI Act risk classification readiness and cross-border data transfer structures using Standard Contractual Clauses. Together, these perspectives confirm that the governance plan must bridge tactical legal compliance with forward-looking regulatory preparation. The NIST AI Risk Management Framework, which the plan adopts as its regulatory backbone, provides exactly this kind of layered structure through its Govern, Map, Measure, and Manage functions (NIST, 2023).

The Chief Financial Officer reviews from both platforms agreed that the plan's most critical gap is the absence of hard financial numbers. Claude provided specific cost estimates for governance roles, tools, and training. Gemini framed governance spending as a percentage of AI revenue and projected a positive ROI by Year 2. Both tools independently concluded that the cost of non-compliance far exceeds the cost of governance. This consensus is supported by Zha et al. (2023), who demonstrate that data-centric investments produce measurably better AI outcomes than model-centric spending alone.

The Chief Operating Officer reviews focused on execution reality. Both Claude and Gemini flagged steward burnout as a real risk if governance duties are treated as add-on responsibilities. Claude recommended 30-40% dedicated governance time for each steward. Gemini assigned readiness ratings by domain, with healthcare scoring lowest at 5 out of 10. Both tools recommended piloting in B2B credit risk before scaling.

This phased approach aligns with the Networked Institutional Data Governance model, which advocates building governance capacity through incremental capability expansion rather than simultaneous full deployment (Sugureddy, 2024).

The Chief Executive Officer reviews connected governance to competitive strategy. Claude recommended positioning governance as market differentiation in proposals and client pitches. Gemini suggested governance-as-a-service as a new revenue stream and stressed that leaders must personally model governance behavior. Both tools framed governance not as a compliance burden but as a strategic enabler of trustworthy AI deployment. This framing directly supports the organizational AI vision, which positions Innovate Software Consulting as the leading AI-enabled advisory partner distinguished by responsible innovation (Koppalkar, 2026a).

### Strengths, Weaknesses, Opportunities, and Risks

Figure 11 presents the SWOT analysis derived from all eight C-suite reviews. Each quadrant captures findings that both Claude and Gemini confirmed across multiple executive roles.

**Figure 11: SWOT Analysis of the Enterprise Data Governance Plan**



### Strengths

All eight reviews endorsed four strengths. The networked stewardship model balances local control with central standards (Sugureddy, 2024). The RACI matrix ties every task to a named role with measurable KPIs. Synthetic data governance uses GANs and VAEs to build training datasets without exposing personal data (Kumar et al., 2024). The plan draws coherence from four prior documents: AI vision (Koppalkar, 2026a), ethical framework (Koppalkar, 2026b), team structure (Koppalkar, 2026c), and executive review (Koppalkar, 2026d).

### Weaknesses

Three gaps appeared in all eight reviews. The plan lacks financial projections such as a Total Cost of Ownership model and Return on Governance Investment framework. It provides enterprise-level principles but not domain-specific playbooks for frontline teams. Its change management section does not include training schedules, adoption metrics, or governance champion roles.

**Table 2:** SWOT Summary with Executive Role Support and Priority Level

Type	Finding	Raised By	Claude	Gemini	Priority
S	Networked stewardship	COO, CEO	✓	✓	Confirmed
S	RACI with measurable KPIs	CFO, COO	✓	✓	Confirmed
S	Synthetic data governance	CLC, CFO	✓	✓	Confirmed
S	Multi-document integration	CEO	✓	✓	Confirmed
W	No TCO/ROGI financial model	CFO, CEO	✓	✓	Critical
W	Generic playbooks only	COO	✓	✓	High
W	Thin change management	CEO	✓	✓	High
O	Governance-as-a-service	CEO	✓	✓	Strategic
O	Premium pricing via credentials	CEO, CLC	✓	✓	Strategic
O	Phased learning cycle	COO	✓	✓	Operational
R	Regulatory penalties (\$M+)	CLC, CFO	✓	✓	Critical
R	Governance rigidity	CEO	✓	✓	High
R	Steward burnout in Phase 3	COO	✓	✓	High
R	Cultural resistance	CEO	✓	✓	Medium

*Note.* S = Strength, W = Weakness, O = Opportunity, R = Risk. Check marks show tool agreement.

### **Opportunities**

Three opportunities emerged. Governance-as-a-service can turn governance from a cost center into a revenue stream for clients. Governance credentials can justify premium pricing in a market where clients demand responsible AI. The phased rollout creates a built-in learning cycle where each quarter improves the next (Koppalkar, 2026a).

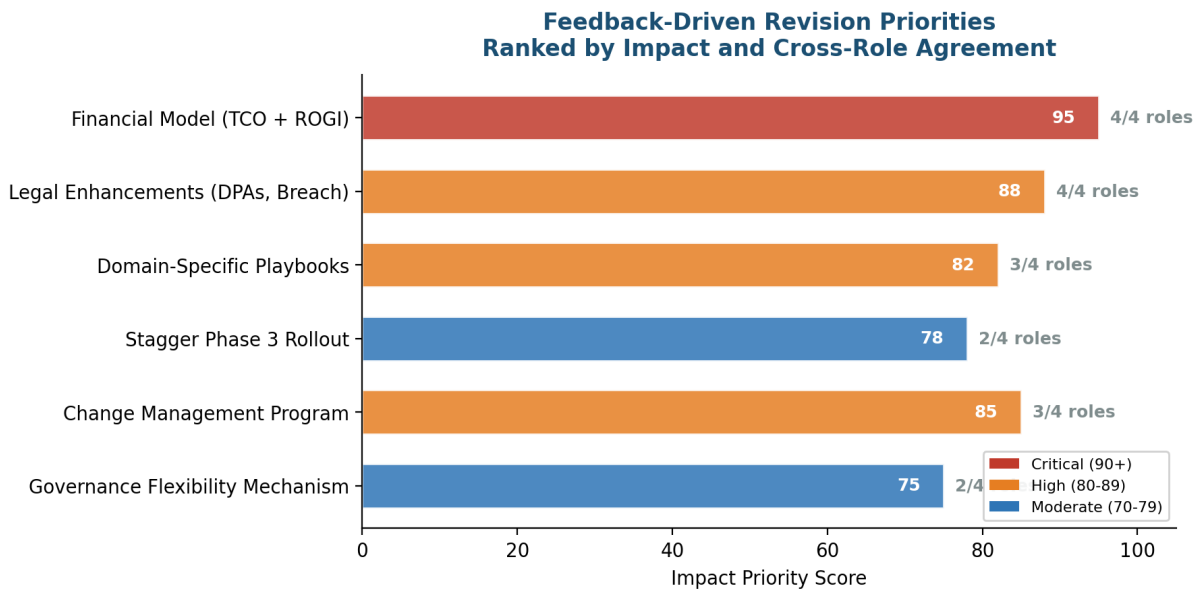
### **Risks**

Four risks need attention. Regulatory penalties can reach millions per incident under GDPR, HIPAA, and FCRA. Rigid governance can slow innovation speed. Steward burnout may occur in Phase 3 when all domains go live. Cultural resistance will undermine adoption if leaders do not model governance behavior.

### **How Feedback Informs Potential Revisions and Enhancements**

Six revisions emerge from the combined feedback. Figure 12 ranks them by impact score and shows how many executive roles flagged each one.

**Figure 12:**Feedback-Driven Revision Priorities Ranked by Impact and Cross-Role Agreement



**Table 3:** Proposed Revisions with Source Feedback and Expected Outcome

#	Revision	Source Roles	Key Action	Expected Outcome
1	Financial model	CFO, CEO	Build TCO + 3-year ROGI	Board approval readiness
2	Legal enhancements	CLC	Add DPAs, breach protocol, jurisdiction map	Regulatory defensibility
3	Domain playbooks	COO	Step-by-step guides per service area	Frontline compliance clarity
4	Stagger Phase 3	COO	Separate healthcare and analytics launch	Reduced operational risk
5	Change management	CEO	Town halls, champions, adoption metrics	Genuine governance culture
6	Flexibility mechanism	CEO	Risk-based oversight intensity	Innovation speed preserved

## V. VALUE AND LIMITATIONS OF USING AI TOOLS FOR SIMULATING EXECUTIVE REVIEW

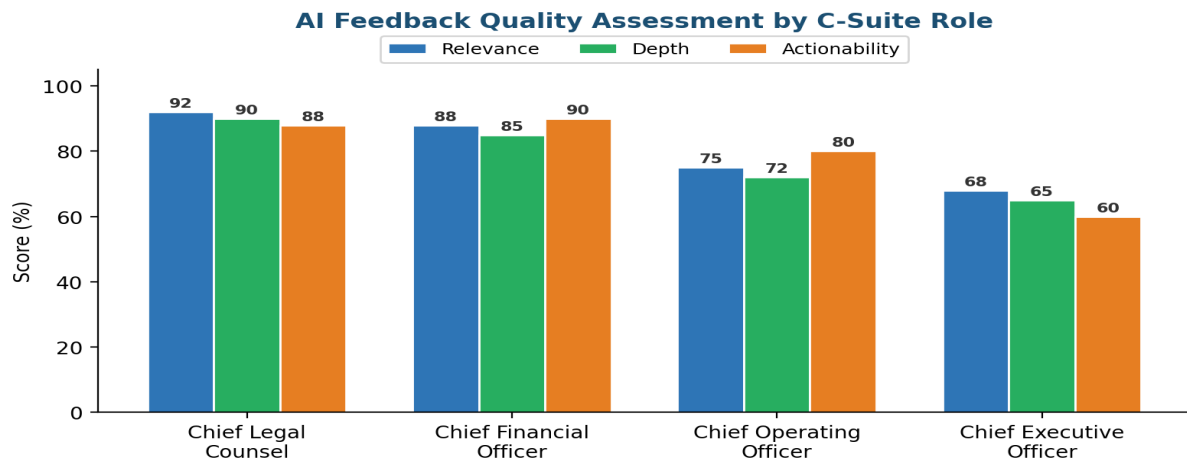
### *Strategic Value as a Governance Design Tool*

AI simulation provides three strategic benefits for governance design. First, it surfaces blind spots. A plan written from a technical view may miss what a CFO or COO considers essential. Four executive lenses catch gaps that single-perspective analysis misses. Second, dual-tool triangulation builds confidence. When both Claude and Gemini flag the same weakness, the finding is robust. All six themes in Table 2 received support from both platforms. Third, AI enables rapid iteration. Revisions can be tested in hours rather than the weeks needed for real executive reviews. This supports the goal of translating high-level AI strategy into operational governance through progressive refinement (Koppalkar, 2026d).

### *Evaluating the Relevance and Depth of AI Feedback*

Feedback quality varied by role. Figure 13 shows relevance, depth, and actionability scores across the four executive perspectives.

**Figure 13.:** AI Feedback Quality Assessment by C-Suite Role



**Table 4.:** AI Feedback Relevance Assessment by Executive Role

Role	Relevance	Assessment
Chief Legal Counsel	High	Specific regulatory requirements, penalty amounts, and compliance mechanisms. Well-suited to AI simulation due to rules-based knowledge.
Chief Financial Officer	High	Concrete cost categories and ROI frameworks. Financial analysis relies on structured models that AI tools handle well.
Chief Operating Officer	Moderate	Real capacity concerns identified, but labor estimates need validation against actual staffing and workload data.
Chief Executive Officer	Variable	Sound strategic framing, but context-dependent advice (market position, culture) cannot be fully assessed from a prompt alone.

## VI. LIMITATIONS IN THE CONTEXT OF DATA GOVERNANCE FOR AI

**Table 5.:** Five Limitations of AI-Simulated Executive Review

#	Limitation	Impact on Governance Design
1	No institutional knowledge	AI tools do not know internal politics, vendor contracts, or team dynamics (Koppalkar, 2026d).
2	Comprehensiveness over priority	Both tools list many suggestions but do not rank them by urgency or impact.
3	Invisible organizational politics	Real governance involves budget competition and departmental trade-offs that AI cannot simulate.
4	Pattern-based, not original	Suggestions reflect training data patterns, not novel analysis of this specific company.
5	No organizational buy-in	AI output lacks the authority of real executive endorsement needed for implementation.

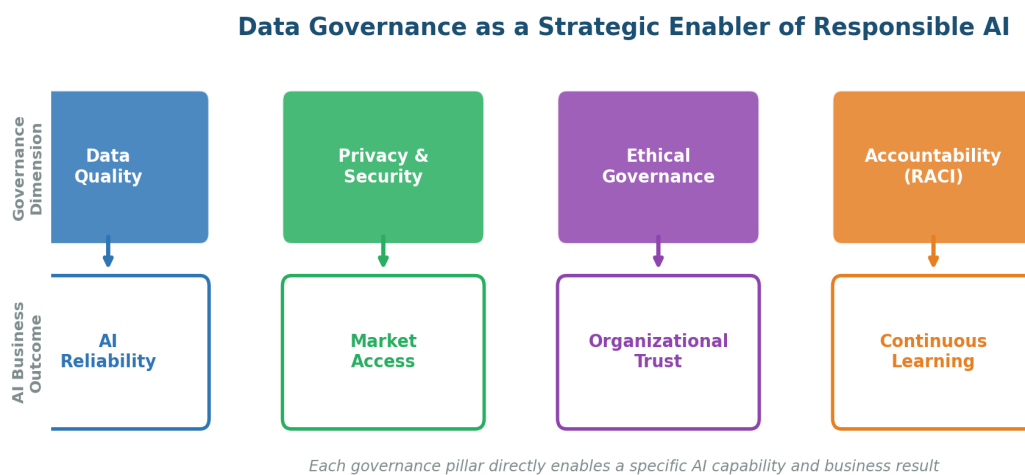
**Appropriate Use of AI-Simulated Review in Governance Design**

AI-simulated review works best as a preparatory tool, not a substitute for real executive deliberation. It fits between initial drafting and formal presentation. In this position, it serves three purposes: it catches weaknesses before real scrutiny, it forces the designer to think beyond their own expertise, and it creates a structured agenda for real executive review sessions. AI extends the analytical reach of individual leaders. It does not replace their judgment. The key is to treat AI feedback as input to human decision-making (Koppalkar, 2026d).

**Data Governance as a Strategic Enabler of Responsible AI**

All eight reviews confirm one central argument: governance enables AI rather than restricting it (Stradley, 2024). Figure 14 shows how each governance pillar directly produces a specific business outcome.

**Figure 14:** Data Governance as a Strategic Enabler of Responsible AI



**Table 6.:** Governance Dimensions as Enablers of AI Business Outcomes

Governance Pillar	What It Enables	Scholarly Basis
<b>Data Quality</b>	AI reliability. Accurate, diverse, timely data produces trustworthy model predictions.	Stradley (2024): four-dimensional quality framework with domain-specific targets.
<b>Privacy &amp; Security</b>	Market access. GDPR, HIPAA, FCRA compliance lets the company serve regulated industries.	NIST (2023): Govern-Map-Measure-Manage lifecycle for AI risk management.
<b>Ethical Governance</b>	Organizational trust. NIST’s seven trustworthiness traits give clients and investors’ confidence.	NIST (2023): validity, safety, security, accountability, explainability, privacy, fairness.
<b>Accountability (RACI)</b>	Continuous learning. Quarterly review cycles capture performance data and drive improvement.	Sugureddy (2024): networked governance distributes intelligence across the organization.

**VII. CONCLUSION**

This enterprise data governance plan provides Innovate Software Consulting Inc Ltd with a structured framework for managing data assets across all four AI service domains. It addresses seven governance dimensions: ownership, quality, privacy, lifecycle, accountability, ethics, and compliance monitoring. It builds

on four prior strategic documents and uses the NIST AI Risk Management Framework as its regulatory foundation.

Claude and Gemini each reviewed all four C-suite roles, producing eight independent evaluations. The feedback was collected in Table 1, organized by executive role for side-by-side comparison. Table 2 synthesized the findings into six cross-cutting themes. The analysis identified areas of agreement between the tools, which strengthened confidence in those findings, and areas of difference, which pointed to topics requiring deeper organizational analysis.

The critical reflection applied a SWOT lens to the feedback. Four strengths were confirmed: the distributed stewardship model, the RACI accountability matrix, synthetic data governance, and multi-document integration. Three weaknesses were identified: missing financial projections, insufficient operational playbooks, and thin change management planning. Three opportunities were uncovered: governance-as-a-service revenue, competitive differentiation through governance credentials, and phased learning from iterative rollout. Four risks were flagged: regulatory penalties, governance rigidity, capacity overload, and cultural resistance.

Six concrete revisions were proposed: building a financial model, enhancing the legal framework, creating domain-specific playbooks, staggering the Phase 3 rollout, adding a change management program, and introducing a governance flexibility mechanism. Each revision responds directly to feedback that both AI tools independently identified.

The reflection also evaluated AI-simulated executive review as a methodology. It offers clear benefits as a preparatory tool that surfaces blind spots, enables triangulation through dual-tool comparison, and supports rapid iterative improvement. However, it has real limits: lack of institutional knowledge, inability to prioritize, blindness to organizational politics, pattern-based rather than original thinking, and no capacity to create organizational buy-in. The appropriate use of AI simulation is as input to human leadership judgment, not as a replacement for it.

As Innovate Software Consulting moves through the 2026 implementation cycle, this governance plan serves as both an operational guide and a strategic instrument. It demonstrates to clients, regulators, and investors that the company approaches AI deployment with the discipline and rigor that responsible enterprise technology demands. The revisions informed by this critical reflection will strengthen the plan before it enters formal executive review, ensuring that the governance framework is not only technically sound but organizationally ready for adoption.

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## APPENDIX A: ANTHROPIC CLAUDE C-SUITE SIMULATION PROMPTS

### Prompt 1: Chief Legal Counsel

"You are the Chief Legal Counsel of Innovate Software Consulting Inc Ltd (<https://www.innovate-software.com/>). The company advises clients on Oracle HCM Cloud, B2B credit risk, healthcare IT (e-IHMS), and enterprise analytics. It has created a data governance plan for all its AI projects. Review this plan from a legal and regulatory standpoint. Assess these seven areas:

- (1) Strategic Fit - Does the plan protect legal interests while allowing AI progress?
- (2) Risk Assessment - What are the main legal risks from AI use across workforce analytics, credit scoring, and healthcare?
- (3) Feasibility - Can the compliance steps work with the current legal team?
- (4) Ethical Compliance - Does it handle bias liability, consent rules, and anti-discrimination laws under ECOA and FCRA?
- (5) Financial Impact - What penalties could come from non-compliance with GDPR, CCPA, HIPAA?
- (6) Operational Readiness - Is the legal team ready for the four-quarter rollout?
- (7) Legal/Regulatory Impact - How well does it align with GDPR, CCPA, HIPAA, FCRA, ECOA, and the EU AI Act? Give specific, critical recommendations. Include suggestions for Data Processing Agreements, breach notification rules, and compliance mapping by jurisdiction."

### Prompt 2: Chief Financial Officer

"You are the Chief Financial Officer (CFO) of Innovate Software Consulting Inc Ltd (<https://www.innovate-software.com/>). The company specializes in Oracle HCM Cloud, B2B credit risk, healthcare IT (e-IHMS), and enterprise analytics. It has created a data governance plan for its AI projects. Review this plan from a financial and resource standpoint. Assess:

(1) Strategic Fit - Does the governance investment match the company's financial goals for AI growth?  
(2) Risk Assessment - What are the financial risks of spending too much or too little on governance?  
(3) Feasibility - Can the four-quarter rollout work within current budgets?  
(4) Ethical Compliance - Can ethical requirements be met without excessive cost?  
(5) Financial Impact - Build a Total Cost of Ownership estimate for governance staff, tools, audits, and training.

(6) Operational Readiness - Are funds properly split across the four phases?

(7) Legal/Regulatory Impact - Quantify the penalty exposure from GDPR, CCPA, HIPAA, and FCRA. Give specific recommendations. Include a Return on Governance Investment framework with three-year projections. Be critical, not supportive."

### **Prompt 3: Chief Operating Officer**

"You are the Chief Operating Officer (COO) of Innovate Software Consulting Inc Ltd (<https://www.innovate-software.com/>). The company works in Oracle HCM Cloud, B2B credit risk, healthcare IT (e-IHMS), and enterprise analytics. It has built a data governance plan for AI. Review this plan from an operations and scalability view. Assess:

(1) Strategic Fit - Does governance help or slow down service delivery to clients?

(2) Risk Assessment - What operational risks come from governance implementation, such as workflow disruption and steward workload?

(3) Feasibility - Can the distributed stewardship model work across four service areas with current staff?

(4) Ethical Compliance - Can ethical checks fit into existing workflows without creating bottlenecks?

(5) Financial Impact - What are the operational costs of quality monitoring, bias auditing, and compliance documentation?

(6) Operational Readiness - Should all four domains launch at once or should the company pilot in one area first?

(7) Legal/Regulatory Impact - Do operational teams have enough training to maintain compliance during client work? Give specific recommendations. Include ideas for operational playbooks, phased maturity roadmaps, and cross-team coordination. Be critical."

### **Prompt 4: Chief Executive Officer**

"You are the Chief Executive Officer (CEO) of Innovate Software Consulting Inc Ltd (<https://www.innovate-software.com/>). The company advises on Oracle HCM Cloud, B2B credit risk, healthcare IT (e-IHMS), and enterprise analytics. It has created a data governance plan for its AI strategy. Review this plan as the top leader. Assess:

(1) Strategic Fit - Does governance give the company a competitive edge in the market? Does it support the AI vision?

(2) Risk Assessment - What happens if governance is too rigid and slows innovation? What if it is too loose and causes a breach?

(3) Feasibility - Can the plan scale as the company grows over five years, adds new services, or enters new regions?

(4) Ethical Compliance - Does the plan make the company a leader in responsible AI, and can it be shown to clients and investors?

(5) Financial Impact - Does the governance investment justify its cost to the board?

(6) Operational Readiness - Is the company culture ready for this change? Are change management efforts strong enough?

(7) Legal/Regulatory Impact - Would this plan pass investor due diligence and a regulatory exam? Give specific recommendations. Include ideas for offering governance-as-a-service to clients, benchmarking against competitors, and keeping governance talent. Be critical."

## APPENDIX B: GOOGLE GEMINI C-SUITE SIMULATION PROMPTS

### Prompt 1: Chief Legal Counsel

"Act as the Chief Legal Counsel of Innovate Software Consulting Inc Ltd (<https://www.innovate-software.com/>). This technology advisory firm works in Oracle HCM Cloud, B2B credit risk, healthcare IT (e-IHMS), and enterprise analytics. The firm has written a data governance plan covering all its AI work. Evaluate this plan as its top legal advisor. Focus on:

- (1) Strategic Fit - Does governance help or hinder the AI strategy from a legal view?
- (2) Risk Assessment - Which regulatory risks are highest across the four service domains?
- (3) Feasibility - Are the legal compliance processes practical and scalable?
- (4) Ethical Compliance - Are algorithmic fairness and consent requirements covered for all applicable laws?
- (5) Financial Impact - Estimate the financial exposure from GDPR fines, HIPAA penalties, and FCRA violations.
- (6) Operational Readiness - Does the legal function have enough capacity for the phased rollout?
- (7) Legal/Regulatory Impact - Identify gaps in alignment with current and upcoming regulations including the EU AI Act. Be critical. Suggest improvements for cross-border data transfer agreements, incident response protocols, and regulatory audit preparedness."

### Prompt 2: Chief Financial Officer

"Act as the Chief Financial Officer of Innovate Software Consulting Inc Ltd (<https://www.innovate-software.com/>). This technology firm serves clients in Oracle HCM Cloud, B2B credit risk, healthcare IT (e-IHMS), and enterprise analytics. The firm wrote a data governance plan for all AI work. Assess this plan through a financial lens. Evaluate:

- (1) Strategic Fit - Is the governance spending justified by business value and growth targets?
- (2) Risk Assessment - Compare the cost of governance against the cost of non-compliance and AI failures.
- (3) Feasibility - Is the budget realistic for hiring a CDO, domain stewards, and governance tools?
- (4) Ethical Compliance - What is the cost-benefit ratio of bias auditing and fairness testing?
- (5) Financial Impact - Project governance costs versus risk reduction over three years.
- (6) Operational Readiness - Can the phased approach deliver measurable ROI at each quarter?
- (7) Legal/Regulatory Impact - What insurance or reserves should cover regulatory penalty risk? Be critical. Recommend KPIs for governance efficiency and cost tracking per service domain."

### Prompt 3: Chief Operating Officer

"Act as the Chief Operating Officer of Innovate Software Consulting Inc Ltd (<https://www.innovate-software.com/>). This technology advisory firm handles Oracle HCM Cloud, B2B credit risk, healthcare IT (e-IHMS), and enterprise analytics. The firm created a data governance plan for its AI projects. Evaluate this plan for operational impact. Focus on:

- (1) Strategic Fit - Will governance create friction in client engagements or enhance service quality?
- (2) Risk Assessment - Identify bottlenecks and capacity constraints in the governance rollout.
- (3) Feasibility - Can domain stewards manage governance duties alongside their regular work?
- (4) Ethical Compliance - How much time will bias checks and fairness reviews add to project timelines?

(5) Financial Impact - Estimate the labor hours needed for governance activities per service domain per quarter.

(6) Operational Readiness - Rate the company's readiness on a scale of 1-10 for each service domain.

(7) Legal/Regulatory Impact - Are there enough standard operating procedures for compliance during client work? Be critical. Suggest ways to automate governance tasks and reduce manual overhead."

**Prompt 4: Chief Executive Officer**

"Act as the Chief Executive Officer of Innovate Software Consulting Inc Ltd (<https://www.innovate-software.com/>). This technology advisory firm specializes in Oracle HCM Cloud, B2B credit risk, healthcare IT (e-IHMS), and enterprise analytics. The firm wrote a data governance plan for its AI transformation. Evaluate this plan from the top strategic level. Focus on:

(1) Strategic Fit - How does governance strengthen or weaken the company's market position and AI vision?

(2) Risk Assessment - Balance the risk of over-governing versus under-governing.

(3) Feasibility - Is the plan flexible enough for new markets, acquisitions, and technology changes?

(4) Ethical Compliance - Can the company use this plan as a selling point with clients who care about responsible AI?

(5) Financial Impact - Present the board-level business case for governance investment with expected returns.

(6) Operational Readiness - What cultural barriers could stop adoption? How should leadership address them?

(7) Legal/Regulatory Impact - Does this plan show the board and investors that the company takes AI risk seriously? Be critical. Recommend ways to turn governance from a cost center into a revenue driver."

