

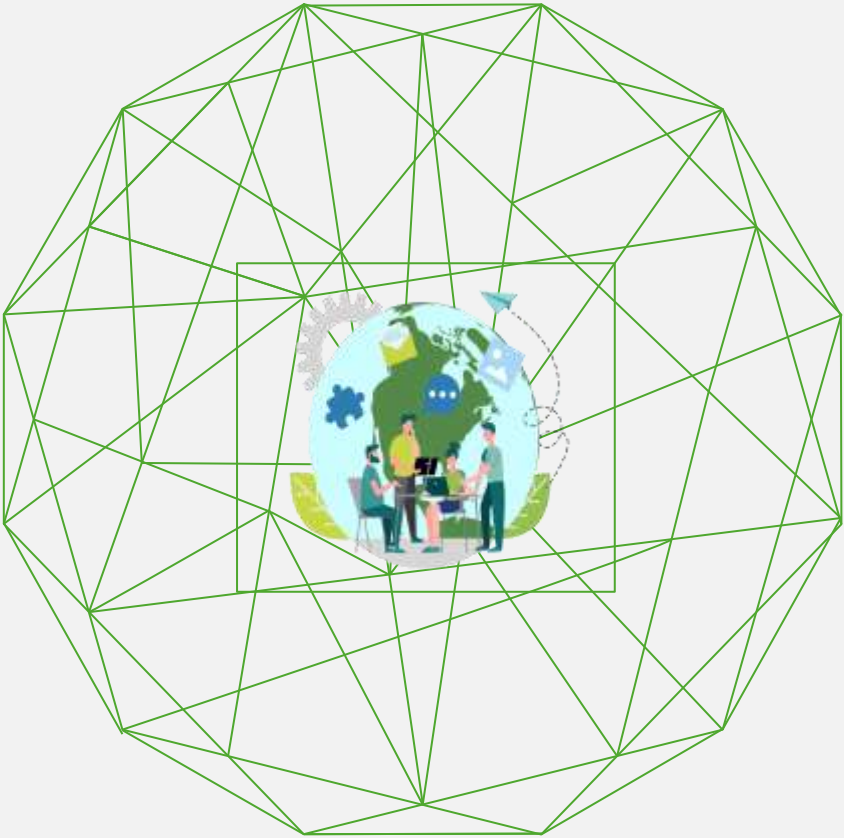
Workshop on “Audit of Digital Addressable Systems” in TRAI premises

Presentation to the empanelled auditors
Aug - 2025

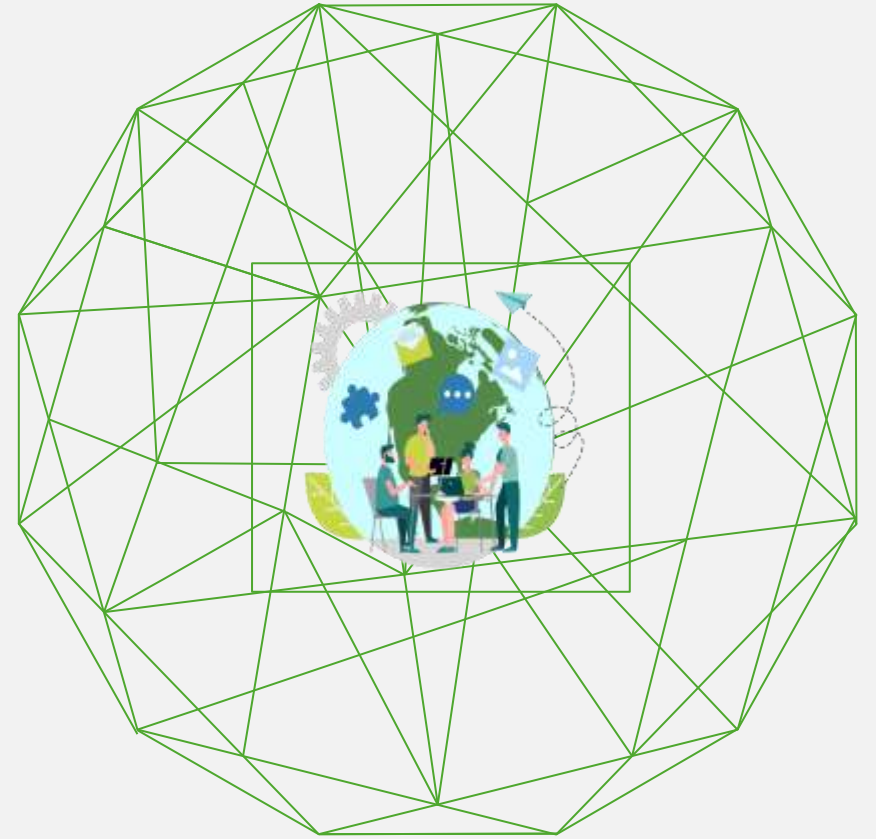


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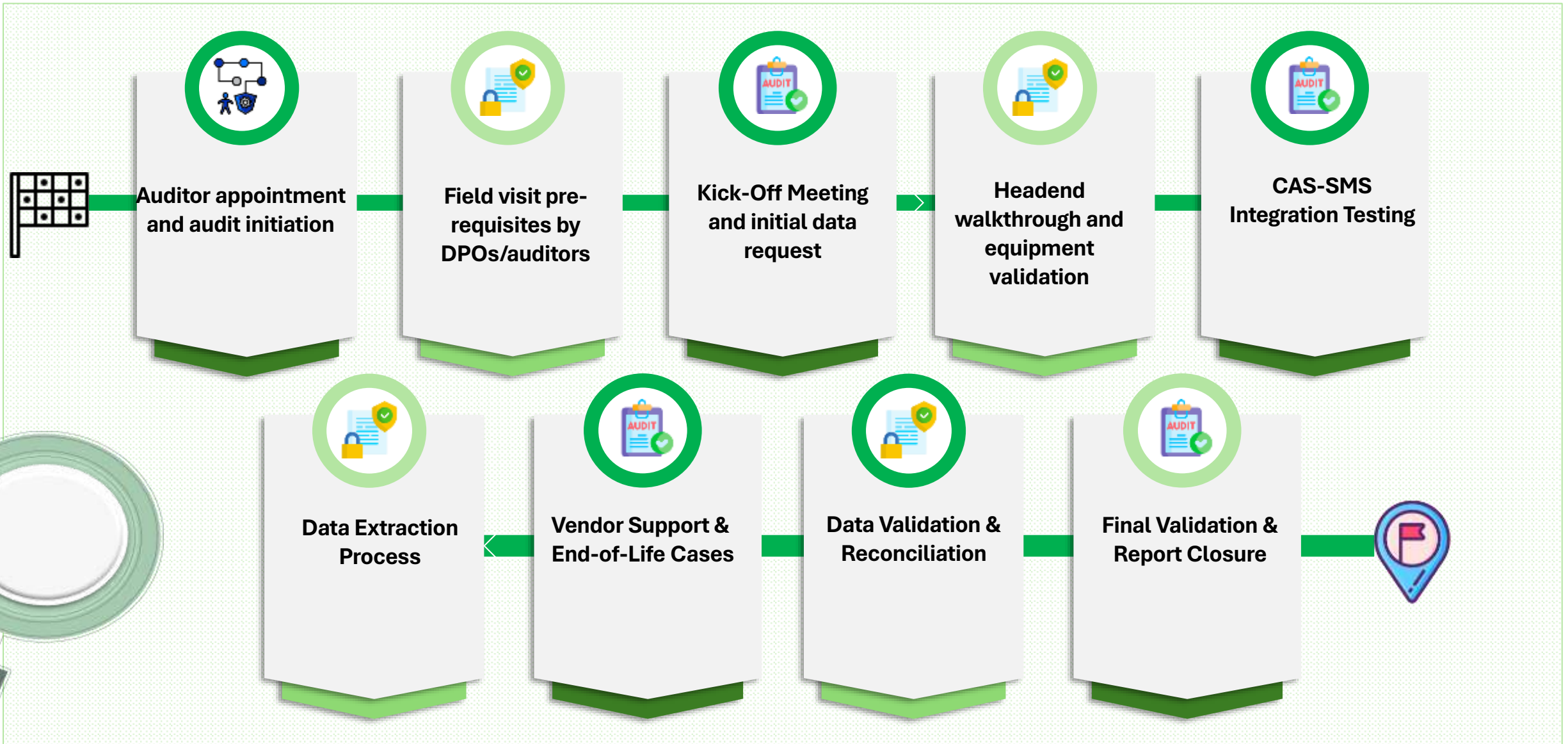


Audit process and practical considerations



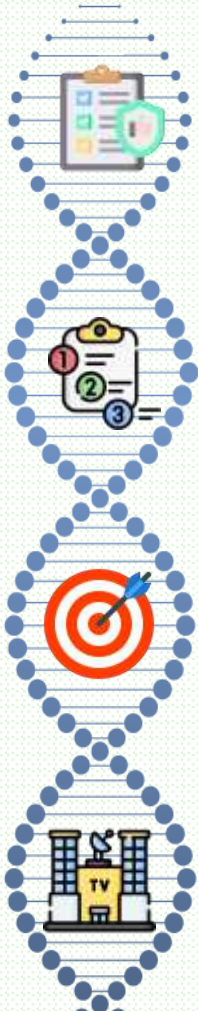
Audit process & practical considerations:

Understanding the audit process and its practical considerations is essential for ensuring a structured, efficient, and risk-focused audit execution



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1. Auditor appointment and audit initiation

- DPO Initiation: DPO must inform all broadcasters 1 month in advance about the appointed auditor and audit period before initiating audits (Clause 15(1))
- Broadcaster Audit Notice: Broadcasters must inform auditors and the DPO one week in advance to arrange vendor/field support/logistics (Clause 15(2))

2. Field visit pre-requisites by DPO/auditors

- DPO to coordinate with vendors for access to CAS/ DRM, SMS, and STBs during audit field work
- DPO to support auditors with field visit/ground sample validation (wherever applicable)
- Auditor to share system requirement and software details with the DPO for carrying out necessary reconciliation

3. Kick-Off meeting & Initial data request

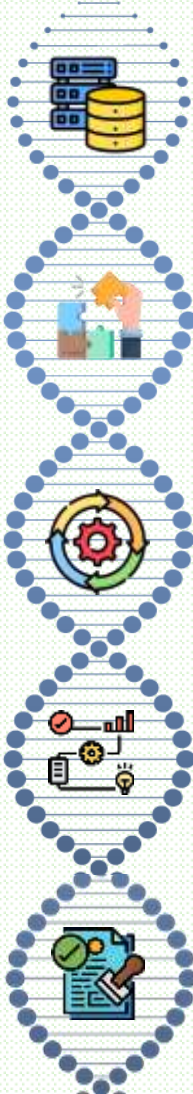
- Initiate pre-audit formalities (e.g., audit date, Audit period and number of broadcasters for whom report to be prepared)
- Collect all mandatory documents before beginning field activities
- Auditor to confirm data dump sharing provisions with the DPO before starting the audit field work

4. Headend walkthrough and equipment validation

- Validate presence & functioning of key infrastructure such as :
 1. CAS/DRM, SMS, PSI/SI, Encoders/Transcoders/Media Server, IRDs
 2. MUX/Scrambler/TS stream with LCNs
 3. Perform IP validation & screenshot logging
 4. Conduct TS recording
 5. Validation of Access criteria (AC)/Content URL

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5. CAS-SMS integration testing

- Customer onboarding & STB provisioning process walkthrough
- Validate pairing: STB/VC, product entitlements, detitlement
- STB activation/de-activation
- Test commands (Fingerprinting, Scroll, recording), LCN mapping, blacklisting checks as per Schedule III – C, D, E and Schedule X Table 1,2,3,4

6. Data extraction processes

- Access & download data from CAS/DRM and SMS systems
- If front-end fails, use backend queries simultaneously ensuring that logs are un-editable, with timestamped records
- Validate table structure, query logic, and system-generated logs

7. Vendor support/shutdown cases - CAS/SMS/STB

- DPO to provide EOL certificate or declaration on absence of vendor support
- Use available backups for data extraction

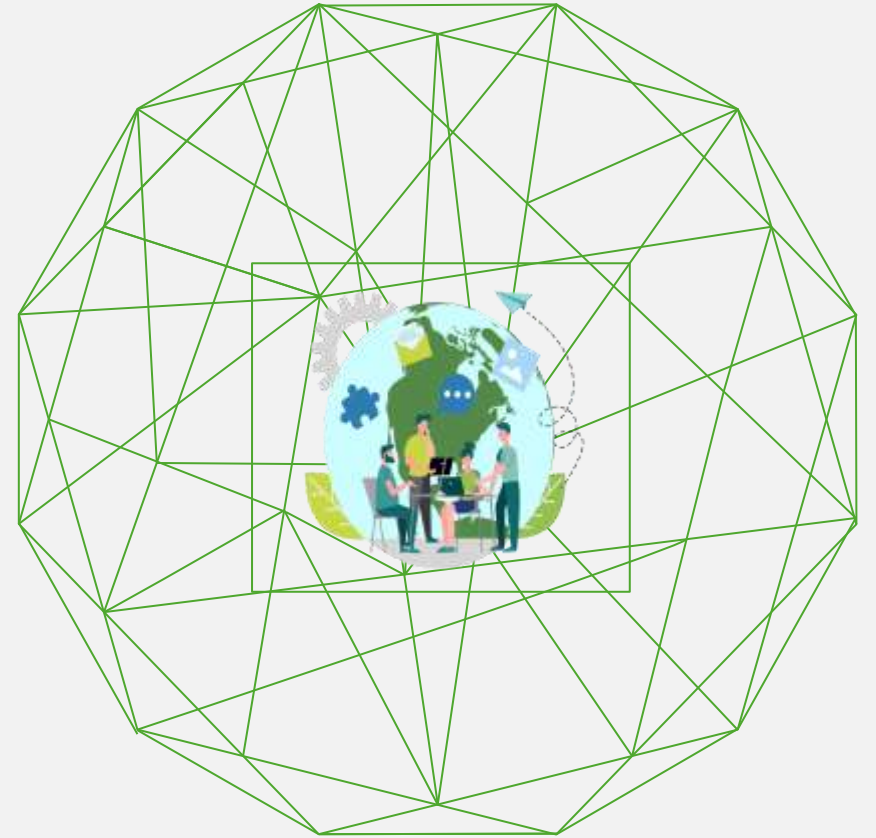
8. Data validation & reconciliation

- Perform reconciliations such as CAS/DRM vs SMS vs STB count, declared MSRs with extracted data, ground sample and TS recording validation
- Validate STB logs, activation/deactivation, product code assignments

9. Final data validation & report closure

- Ensure completeness of Screenshots (Schedule III & Schedule X), logs, audit trail, broadcaster IRDs usage verification, system uptime, watermark/fingerprinting compliance
- Share draft report & await DPO response within 1 week (Clause 8.5)

Key issues faced from physical aspects & strategic mitigation suggestions



Key challenges faced during Audit & Deloitte's strategic mitigation suggestion

Auditors have proactively identified several audit challenges based on the audit field work carried out by them and implemented a strategic mitigation approach to ensure seamless execution and delivery excellence.



Challenges



Mitigation Strategy

Expired BIS/CAS/SMS Certificates

Delay in data extraction due to low-skilled DPO/vendor support

Non intimation to the broadcaster by the DPO prior to audit field work

Access of discontinued servers not accessible for verification

Delay in final report release due to delay response from DPO or pending payments

Incomplete audit coverage despite TRAI Clause 15(1) mandate

No or poor vendor support during audit

No backup of CAS/SMS data

Vendors with local presence but outdated documentation are followed up with. DPO is reminded to obtain updated copies during audit timelines

Audit team coordinates closely with DPOs and reminds them to expedite support to avoid breach of fieldwork timelines

Standardized procedure to be followed by the auditors for intimating DPOs to intimate broadcasters

DPO is asked to enable access. If denied, the discontinued system status is recorded as unverified in audit findings

Follow-ups with DPOs are done as per TRAI timelines. Delays are recorded, and DPOs are reminded to ensure timely closure

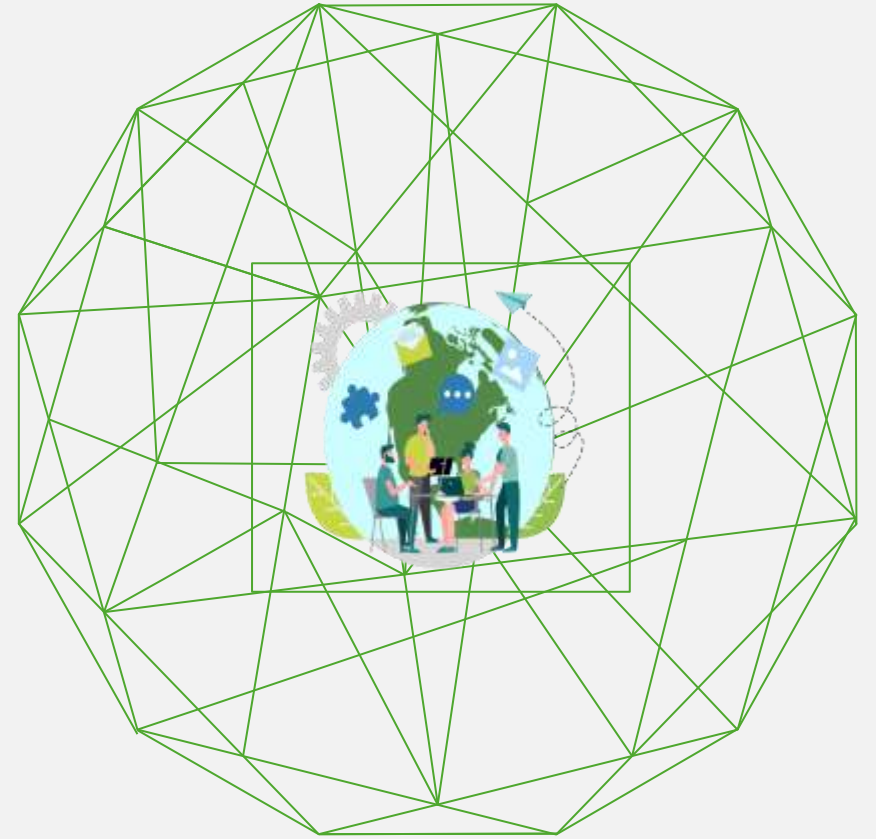
Audit teams proactively approach all licensed DPOs. However, non-responsive DPOs should be flagged and reminded to comply with annual audit obligations under TRAI regulations

Audits get delayed or postponed only after due documentation of non-support from vendor. This needs to be escalated to broadcasters wherever needed by the DPO

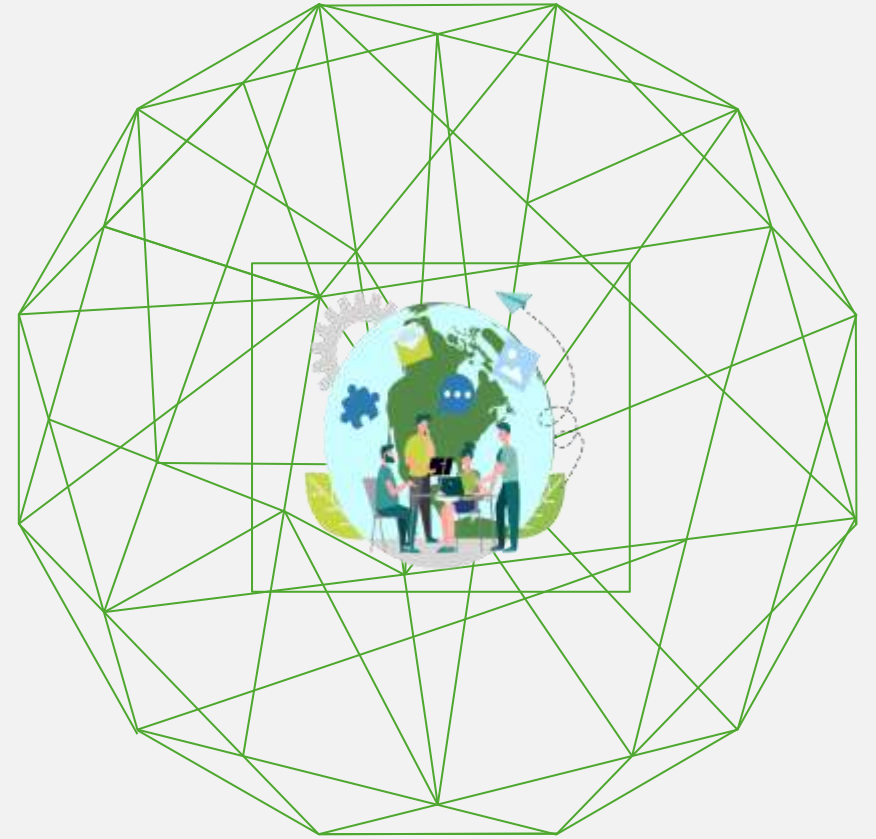
DPOs are advised to maintain regular data backups. Lack of backups are noted during audit



Q&A Open House



Thank you Note





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