PRACTICAL WORKSHEET

The audit evidence planner.

A practical starting point for connecting each request to its evidence, an owner, and a next action.

DOCUMENT	PREPARED FOR	PREPARED BY	REVIEWED
Worksheet	Credit union audit and security leaders	HardCastle InfoSec, Inc.	October 14, 2026

01

Start with one shared view.

When requests arrive in different emails or systems, the first useful step is to make the work visible. Use the fields below in your institution's approved workspace.

This resource is an original preparation aid. It is not an official regulator request list, a complete control standard, or evidence that a control is effective. No institution information is collected by this website.

02

Give each request a clear home.

FIELD	WHAT TO RECORD
Request	The question or item being requested.
Scope and period	The systems, business area, and time period involved.
Evidence reference	A reference to the record in an approved location. Avoid unnecessary copies.
Owner	The person responsible for the evidence or explanation.
Status	What is available, what is under review, and what remains open.

FIELD	WHAT TO RECORD
Next action	The next specific step, who owns it, and any agreed timing.

A reference is not a conclusion. Review whether the record actually supports the response, covers the relevant period, and relates to the system or control being reviewed.

03

Separate the kinds of open item.

Evidence not yet located

Identify who may hold the record and where it should be maintained. Avoid describing a control as ineffective solely because a record has not yet been found.

Evidence does not support the response

Record the mismatch. Clarify whether the response is incorrect, the evidence is incomplete, or a control issue needs further work.

A decision is required

State what management needs to decide and why. Keep responsibility for risk acceptance and corrective action explicit.

04

Use these questions in a preparation discussion.

- Is the request understood in the same way by the requester and the control owner?
- Does the evidence cover the correct scope and period?
- Can the control owner explain what the record demonstrates?
- Is the open item a missing record, a control concern, or a management decision?
- Is the next action assigned to someone who can carry it forward?

05

Keep confidential records in the right place.

Use your institution's approved systems and information-handling rules. Do not place member information, customer information, credentials, or examination material in a public contact channel.

If external support is appropriate, agree the scope and a suitable exchange channel before sharing records.

06

When a focused review may help

If the request list is clear but the evidence or responsibilities are not, an audit and examiner-readiness engagement can be discussed around those questions. The scope should remain specific to the institution and the review ahead.

Equal footing.

Technical depth on your side of the table.

WHERE THIS APPLIES

- Audit and examiner readiness
- IT audit and control testing
- Assessment and test oversight
- Third-party and cloud risk
- Cybersecurity assessment
- Security program advisory

START WITH THE QUESTION

info@hardcastleinfosec.com

Messages are answered within one business day.

Scope, responsibilities, timing, fees and information handling are agreed in writing before work begins. No audit or examination outcome is guaranteed.

PRESIDENT AND CEO

A clear read on exposure, before the examiner gives you one.

VP OF AUDIT

Testing and evidence that hold up to the audit committee.

VP OF INFORMATION SECURITY

Expert eyes on your evidence, before anyone else grades it.

THREE QUESTIONS WORTH ASKING

01

Is the right thing being tested?

Scope decides what a report can possibly find.

02

Does the evidence hold?

A finding is a conclusion drawn from something.

03

Is it actually fixed?

A closed ticket records an intention, not a control.

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