WORK EXAMPLE

From an audit request to a supportable response.

A completed work example: evidence map, open item, and management briefing for a privileged-access review request.

> Fictional example. For demonstration only, not client work.

DOCUMENT	PREPARED FOR	PREPARED BY	REVIEWED
Work example	Credit union audit and security leaders	HardCastle InfoSec, Inc.	October 15, 2026

01

The request and the evidence

This example shows how a limited set of records can be examined and an unresolved question made actionable.

The request asks the institution to demonstrate that privileged access to the system in scope was reviewed during the requested period. Available records are an access-review policy and a current privileged-account export. No completed review record has been supplied.

Evidence map

FIELD	COMPLETED EXAMPLE
Request	Demonstrate the privileged-access review for the system and period in scope.
Available evidence	Access-review policy and current privileged-account export.
What it supports	A review expectation is documented. The export identifies accounts at extraction, subject to verification of its scope and completeness.

FIELD	COMPLETED EXAMPLE
What it does not support	That a review was performed during the requested period, who approved it, or how exceptions were resolved.
Evidence owner	IT control owner.
Current status	Further evidence needed. Control effectiveness has not been concluded.
Next action	Locate the completed review record. Check the system, period, reviewer, approval, and disposition of exceptions.

An account list and a completed access review answer different questions. A missing record alone does not establish that the control failed.

02

The open item and the management decision

The same unresolved question now has an owner, a next action, and a defined basis for closure.

Open-item entry

Issue: The supplied records do not yet substantiate the requested access review.

Owner and next action: The IT control owner should locate the review record and exception follow-up. The preparation coordinator should agree a follow-up date against the actual review schedule.

Closure basis: Examine whether the additional records demonstrate the review for the correct system and period, including approval and exception handling. A statement that the task is complete is not sufficient evidence by itself.

Management briefing

What is known: A policy and current account list are available. Evidence of the historical review is still needed.

Why it matters: The current evidence cannot yet substantiate the response that the review occurred as requested. This is an evidence limitation, not a concluded control failure.

Decision needed: Assign responsibility for locating the record and agree follow-up timing. If the record cannot be found, document the limitation and determine whether corrective action is needed. A newly performed review does not prove that an earlier review occurred.

03

Apply the approach to the review ahead

An actual engagement uses the institution's agreed scope, records, and information-handling requirements. This example demonstrates reasoning, not a standard package or a guaranteed result.

Explore a focused readiness review or discuss the review and its timing. Do not send confidential records in an initial message.

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

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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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