MANAGEMENT BRIEFING

From open finding to management decision.

A concise structure for explaining the issue, its significance, and the next decision.

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

01

An issue needs more than a technical description.

Management needs to understand what was expected, what was observed, why it matters, and what decision or action follows.

This resource is an illustrative communication structure. It does not describe a completed engagement, actual client finding, or measured result.

02

Keep the parts of the issue distinct.

PART	QUESTION TO ANSWER
Expectation	What requirement or control objective applies?
Condition	What was observed?
Evidence	What supports that observation?
Significance	What exposure or uncertainty does the gap create?

PART	QUESTION TO ANSWER
Action	What should change, and who is responsible?
Decision	What requires management agreement or acceptance?

Do not use a severity label as a substitute for explaining the risk. Do not present a possible consequence as an event that has already happened.

03

Distinguish fact from uncertainty.

State what the evidence demonstrates. Identify what remains unknown and what further review would be needed.

If the scope does not support a broader conclusion, say so. Precision makes a report more useful than certainty the evidence cannot justify.

04

Make ownership and follow-up explicit.

- Describe the agreed corrective action.
- Identify the responsible role.
- Record the agreed timing and dependencies.
- Specify what evidence would demonstrate completion.
- Keep unresolved decisions visible.

These are fields to agree within the institution, not promises this resource makes about delivery dates or outcomes.

05

Use the briefing to support a decision.

A clear briefing gives leadership a way to understand the issue and choose the next step. It does not transfer management responsibility or replace the institution's risk-acceptance process.

For support around security priorities and management communication, explore security program advisory.

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.

HARDCASTLE INFOSEC, INC. A NORTH CAROLINA CORPORATION HARDCASTLEINFOSEC.COM

© 2026 HardCastle InfoSec, Inc. For use inside your institution with attribution; not for resale or republication. General information only, not legal, regulatory, or audit advice, and no client relationship is created by its use. Not affiliated with or endorsed by NCUA, FFIEC, or any regulator. Full terms at hardcastleinfosec.com/terms/.