**THREE PUSHBACK SCENARIOS — QUICK REFERENCE**

**SCENARIO 1 — "We Already Fixed That"**

| What management says: | Your response: | Language to use: |
|---|---|---|
| We addressed this issue before your audit.<br>The accounts have been cleaned up / the policy has been updated / the control is now in place. | 1. Acknowledge and welcome the information<br>2. Request documentation of the remediation<br>3. Verify & test through working papers<br>4. If verified: modify or close the finding<br>5. If unverified: document the assertion and retain the finding | That is great to hear. Could you share the documentation so we can review it? If the control is now in place and we can verify and test it, we will be able to modify this finding. |

*HINT:* Include the finding in your audit report anyway, and give management credit for correcting the problem.

**SCENARIO 2 — "Your Sample Was Not Representative"**

| What management says: | Your response: | Language to use: |
|---|---|---|
| The accounts you selected were from an older group /<br>the timing missed our cleanup / 200 out of 1,754 is too small. | 1. Ask for specifics — which accounts, which dates, which events<br>2. If specific evidence provided: expand sample or adjust Condition<br>3. If no specifics provided: explain sampling methodology calmly<br>4. Document the exchange in the management response section | Can you tell me which accounts or time periods you believe would give a more representative picture?<br>I am happy to review additional evidence if you can point me to it. |

*HINT:* Issue a new Fact Sheet if the problem remains after testing the new sample.

**SCENARIO 3 — "This Is Not a Risk to Our Organization"**

| What management says: | Your response: | Language to use: |
|---|---|---|
| We have never had a breach.<br>This is theoretical. The severity rating is too high. | 1. Acknowledge their incident history genuinely<br>2. Reframe: the risk is about what the control environment allows to happen — not what has happened<br>3. Let the regulation establish the compliance exposure<br>4. Document disagreement if unresolved — finding stands | I understand you have not experienced an incident related to this gap. The risk we are describing is about what your current controls allow to happen — and the compliance exposure exists regardless of whether the gap has been exploited. |

*HINT:* It is *sometimes* useful to review the industry best practices.

*HINT for the Audit Report:* Mention what was found to be working well. A graph showing green circles for what is effective and red circles for what can be corrected may help – it is not all bad news!