



**Reliability & Security
Workshop**

WECC

**March 17–18, 2026
San Diego, California**

Quality Evidence and Interviews

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Agenda

- **Quality Evidence Overview**
 - ICDCT
 - Compliance Narrative
 - Level 1 Evidence (Initial evidence submission)
 - Level 2 Samples
- **Interviews**
 - Preparation
 - Purpose
 - Objective
 - Type

What is Quality Evidence?

- Sufficient
- Appropriate
- Adequate
- Time-stamped
- Dated



Key Attributes of Quality Evidence

- Relevance
 - Evidence pertains directly to the audit objective.
- Reliability
 - Obtained from a trusted source or directly by the auditor
- Objectivity
 - Free from bias and personal sentiment
- Timeliness
 - Evidence is within the audit period.
- Source
 - Can be traced to a system of record or developed internally with sufficient controls to identify the creator

Inputs to Monitoring Engagements

Evidence Provided



Compliance Narratives



Site Visits and On-site Activities



Request for Information Responses



Interviews





Internal Controls Data Collection Template

Submitted By (Name, Phone #; email):						
Date:						
Risk Category [Entered by WECC]	Risks/Controls Objectives [Entered by WECC]	Registered Entity Control(s) to Mitigate Risk(s) from Risk Category [Entered by Entity]	Description of Control Activity Design/Implementation [Entered by Entity]	Notes/Narrative (Optional) [Entered by Entity]	Reliability Standard [Entered by WECC]	SEL Reference ID
	<u>Risk 1:</u>					
	<u>Control Objective 1:</u>					WECC NCR0nnnn ME2n-00nn ME2n-00nn,ICDCT SSS-0nn-n Rn,Rn,SSS-0nn-n Rn,Rn
	<u>Control Objective 2:</u>					WECC NCR0nnnn ME2n-00nn ME2n-00nn,ICDCT SSS-0nn-n Rn,Rn,SSS-0nn-n Rn,Rn
	<u>Risk 2:</u>					
	<u>Control Objective 1:</u>					WECC NCR0nnnn ME2n-00nn ME2n-00nn,ICDCT SSS-0nn-n Rn,Rn,SSS-0nn-n Rn,Rn
	<u>Control Objective 2:</u>					WECC NCR0nnnn ME2n-00nn ME2n-00nn,ICDCT SSS-0nn-n Rn,Rn,SSS-0nn-n Rn,Rn
<p>Provide to WECC any enterprise-wide internal controls program document (s) your entity may have and your entity's Internal Compliance Program d</p>						WECC NCR0nnnn ME2n-00nn ME2n-00nn,ICDCT,ICP



Compliance Narrative

CIP-009-6 R3.

Compliance Narrative:
Provide a brief explanation, in your own words, of how you comply with this Requirement or Part. References to supplied evidence, including links to the appropriate page, are recommended.

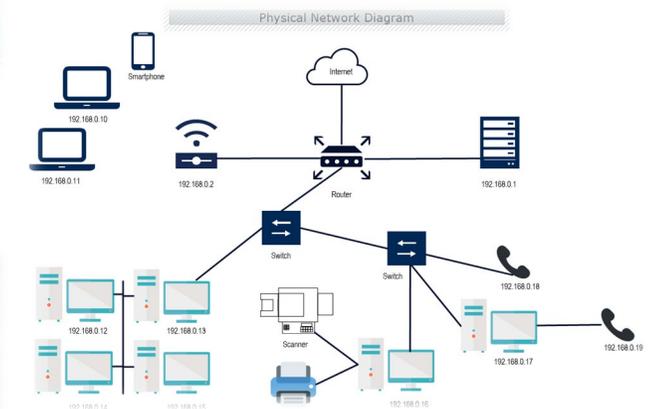
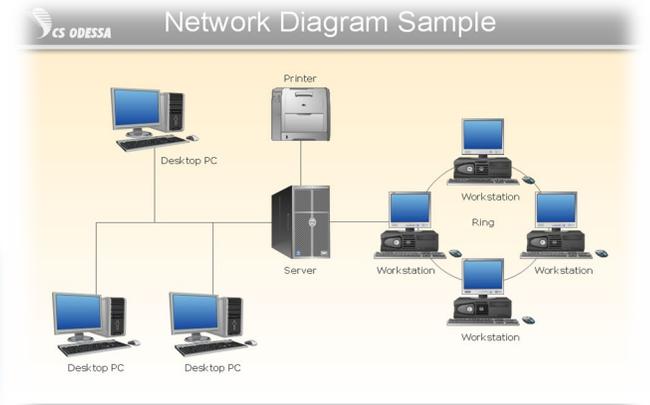
Registered Entity Evidence of Compliance

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Site- or Network-specific Diagrams

- Physical security diagrams demonstrate:
 - Clearly defined security zones
 - Strategic Access Control
 - Optimized coverage and efficiency
- Network diagrams depict:
 - Up-to-date configurations
 - Network segmentation
 - Virtual environments



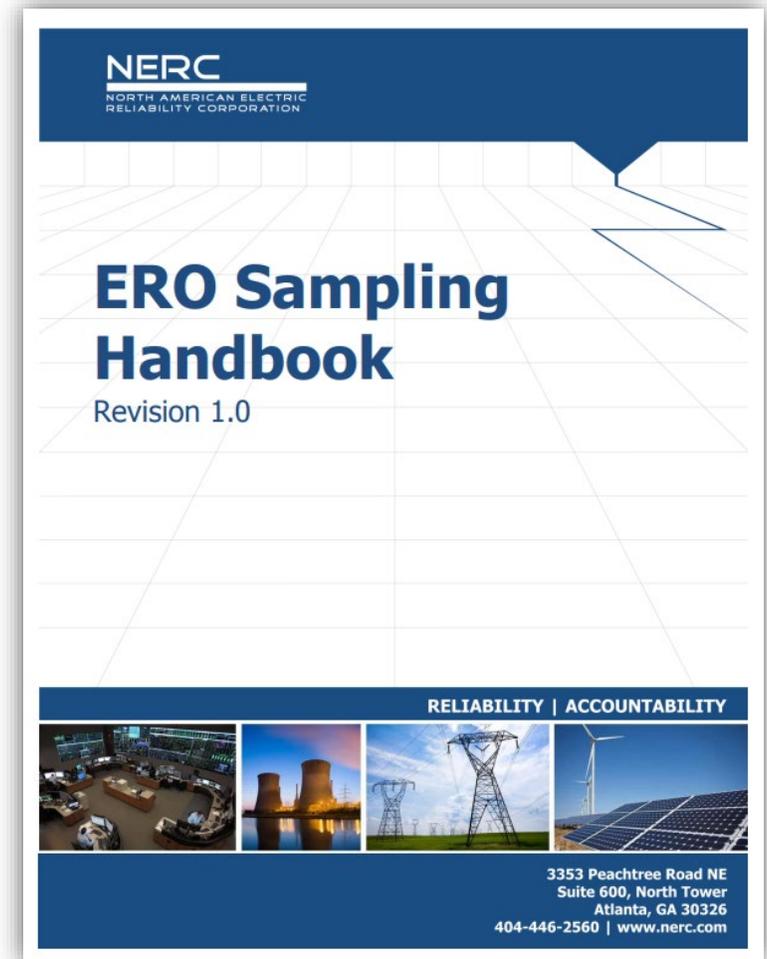


Level 1 Evidence (Initial Evidence)

- Working Papers
- Program and Procedure Documents
 - CIP Evidence Request Tool – Level 1
 - O&P Evidence Request Tool
- Pre-audit Survey

Sampling

- ERO Sampling Handbook Rev 1.0
 - Risk-based approach
 - Requirements with Short Retention Periods
 - Sampling from Multiple Versions of Standard
 - Statistical Sampling
 - Single Random
 - Stratified
 - Systematic
 - Non-statistical Sampling
 - Judgmental Sampling
 - Attribute-based Sampling





Level 2 Evidence

- CIP Evidence Request Tool
 - Narrative describing evidence files
 - Not applicable, not found, discrepancies
 - SEL Tags

No changes made for this Cyber Asset during the audit period.

SEL Reference ID	
WECC NCR01234 ME26-1234 ME26-1234,CIP-003-8-R2-L2-01,RI26-12345 CIP-003-8 R2	
WECC NCR01234 ME26-1234 ME26-1234,CIP-003-8-R2-L2-02,RI26-12345 CIP-003-8 R2	
WECC NCR01234 ME26-1234 ME26-1234,CIP-003-8-R2-L2-03,RI26-12345 CIP-003-8 R2	
WECC NCR01234 ME26-1234 ME26-1234,CIP-003-8-R2-L2-04,RI26-12345 CIP-003-8 R2	
WECC NCR01234 ME26-1234 ME26-1234,CIP-003-8-R2-L2-05,RI26-12345 CIP-003-8 R2	
WECC NCR01234 ME26-1234 ME26-1234,CIP-003-8-R2-L2-06,RI26-12345 CIP-003-8 R2	

Requests for Information

- Missing evidence
- Clarifications
- Internal controls



Evidence Examination

An auditor obtains reasonable assurance by gathering sufficient, appropriate evidence about the measurement or evaluation of subject matter against criteria to be able to draw reasonable conclusions on which to base the auditor's opinion about whether the subject matter is in accordance with (or based on) the criteria, or the assertion is fairly stated, in all material respects. The auditor obtains the same level of assurance in an examination as in a financial statement audit.



Key Takeaways

- Quality evidence versus Quantity
 - It is better to rely on a few strong pieces of evidence rather than a large volume of weak data.
- Qualitative and Quantitative
 - Qualitative evidence provides context and deeper insight into the “why” and “how”
 - Quantitative evidence is clear, concise, and structured.
- Evidence of compliance and internal controls support comprehensive reviews.





Interviews



Why Do We interview?

- A balanced audit approach includes gathering information through **interviews**, observations, documents, and records review.
- Interviews help us look beyond the documentation.
 - Confirm implementation
 - Identify processes and procedures that are not documented
 - Gain understanding of, and level of commitment to, processes and procedures
- Visual and verbal communication
- Build trust and confidence in the audit process

“Interaction with the entity SMEs = Partnership”



Preparation

- Interview planning
 - Define the objective
 - Identify the purpose
 - Determine the type of interview
 - Develop questions
 - Date, time, length
 - Responsibilities of attendees
 - Rehearsal

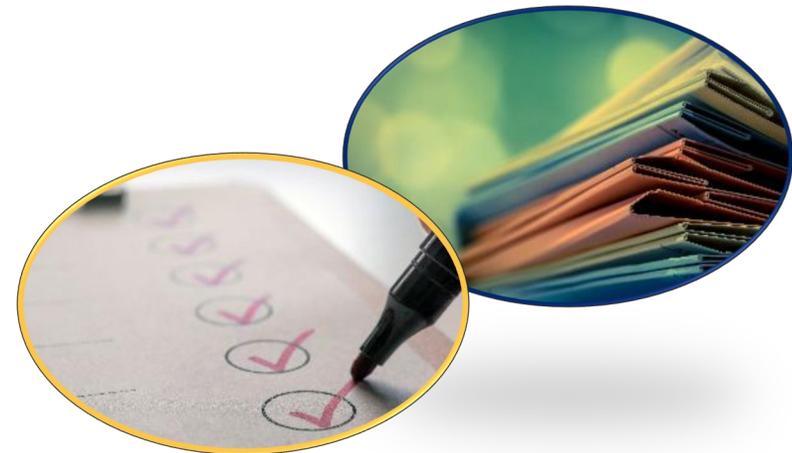


Interview Objective

What is the objective of the interview?

- “To gather information and more evidence”
- “To better understand the entity’s approach to requirements in scope of the interview and clarify observations from evidence review”
- “To establish communication with the entity, build trust, ask clarifying questions, and understand the entity's familiarity with their compliance program and processes”

The objective of an interview is to acquire information as quickly and efficiently as possible.



What is the Purpose of an Interview?

- Orientation
 - Aims at exploring and giving an overview of a specific area or function
- Examination
 - Looks at specific issues with a goal of establishing new information, often to be used as audit evidence
- Confirmation
 - Based on information that has already been gathered

Types of Interviews

- Unstructured Interview
- Structured Interview
- Hybrid Interview
- Site Visits
- Demonstrations



Unstructured Interview

An unstructured interview usually highlights a small number of themes and examples of questions for the interviewer to follow when needed. The interviewer is allowed maximum flexibility to explore themes that have not previously been considered and to follow up on the responses that are given. Such an approach is well suited to obtaining rich data, often related to complex or sensitive subjects, and as a means to building a theory.



Structured Interview

The structured interview is an interview in which a standard set of pre-set questions is established, which can be asked in the same order from one interview to another. The wording of questions and the order in which they are asked are consistent throughout, and there is very limited flexibility in the approach for exploring issues that have not been included in advance. This approach is highly suited to capturing simple, factual data, covering a range of issues, pinpointing or confirming certain points, and testing hypotheses.



Hybrid Interview

In practice, most interviews contain a mixture of the two interview types. For example, the interviewer can allow for the interviewee to steer the dialogue, following the flow of the conversation, and use the questions and themes as a checklist to make sure all topics are covered.

Site Visits

A physical, on-site validation of an organization's premises or assets to gather first-hand information regarding operational controls, internal controls, or records review. This may include interviewing staff, observing processes, and inspecting assets for compliance.



Demonstrations

A formalized presentation, simulation, or live walkthrough of an organization's processes, systems, and internal controls intended to provide direct, tangible evidence of compliance.



Types of Questions

Style of question	Example
Knowledge-based question	When was the Cyber Asset commissioned?
Time-frame-based question	Who reviewed the Cyber Security Policies last year?
Opinion-based question	Do you think the network is secure?
Feeling-based question	Do you feel confident all threats and vulnerabilities were identified?
Sensory-based question	What do you see when you visit Substation A?
Experience-based question	How long have you been assigned as the CIP Senior Manager? What is your background?
Behavior-based question	Do members of the Cyber Security Incident response team take their responsibilities seriously?



Virtual Etiquette

- Camera use
- Dress for your day
- Consider what is in the camera frame and behind you
- Minimize distractions
- Working around technology or bandwidth issues
 - Shut down other programs
 - Have a backup plan
- Schedule breaks as needed



Key Takeaways

- Interviews help us look beyond the documentation
- A well-developed question should yield a well-rounded response
- Preparation is vital to the success of the interview
- Interviews are not interrogations
- Achieve the objective by fulfilling the purpose
- Believe, Like, Trust = Transparency and Collaboration





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