Auditor PBC list (excerpt)

1. Provide the definition of the privileged production population for HL-CC-PRIV-MFA-01.
2. Provide evidence the population is complete.
3. Provide evidence MFA was evaluated for that population during the period, not only at sample date.
4. Provide exception listing with approval, expiry, and compensating control.
5. Provide evidence the monitoring job ran when you say it ran.

Scenario estimate (labeled as scenario data, not a measured ROI): GRC and control owners spent on the order of **40 to 60 person-hours** last quarter gathering, correcting, and filing evidence for this one control. Treat that as a planning number in the case, not as a KPI you may claim in public.