**Cybersecurity incident disclosure checklist**

* Obtain a copy of Form 8-K, and carefully review the reporting requirements for Item 1.05.
* After discovering a cybersecurity incident, make a materiality assessment "without unreasonable delay."
* Upon determining the cybersecurity incident is material, plan to complete the filing within four business days.
* Establish an internal tracking mechanism to ensure the firm files the report with the SEC within the four-day window.
* Determine who is responsible for preparing the Form 8-K Item 1.05 filing.
* If the person preparing the report is someone other than an IT department or cybersecurity team member, identify internal IT subject matter experts who can provide details about the incident and offer cybersecurity expertise.
* Gather material information about the incident. If the cybersecurity team has already mitigated the incident, use data from the [event after-action report](https://www.techtarget.com/searchsecurity/tip/How-to-write-a-useful-cybersecurity-incident-report). If the event is associated with a third-party system or service, use what information is available.
* Ensure the SEC submission includes relevant materiality considerations, such as the following:
  + The nature, scope, timing and severity of the incident.
  + The incident's impact and likely impact on the company's most critical systems, networks, data and assets.
  + The incident's impact and likely impact on the company's ability to conduct all mission-critical aspects of the business and its operations.
  + Direct costs to the firm of any related business disruptions.
  + Potential legal, reputational and regulatory issues and their likely impact on the business.
  + Potential impact on relationships with customers, vendors and stakeholders.
* Note in the initial Form 8-K report if material information about the incident's nature, scope, timing and impact or likely impact is unavailable at the time of filing.
* Internally review and approve the final Form 8-K Item 1.05 report and all associated data.
* Ensure subject matter experts and others with knowledge of the incident are available if the SEC has questions about the submission.
* Within four business days of obtaining additional material information about the incident's nature, scope, timing or impact, prepare an amendment to the initial filing, and submit it to the SEC.