

# SOX Compliance Checklist

Your Guide For a Smooth SOX 404 Audit

	SOX Readiness	SOX 404(a)	SOX 404(b)
<input type="checkbox"/> Establish Entity Level Controls & Internal Audit Governance	Recommended	X	X
<input type="checkbox"/> Document Enterprise Risk Management Strategy, Including Audit Plan & Internal Audit Charter	Recommended	X	X
<input type="checkbox"/> Document IT Tech Map & Disaster Recovery Plans	Recommended	X	X
<input type="checkbox"/> Perform Risk Assessments of Business Units & Information Technology	X	X	X
<input type="checkbox"/> Establish IT General Controls, Automated Controls & Interface Controls	X	X	X
<input type="checkbox"/> Document Key Control Matrix & Rationale for Non-Key Controls	X	X	X
<input type="checkbox"/> Implement Key Control Monitoring & Gap Reporting to Leadership	X	X	X
<input type="checkbox"/> Establish Segregation of Duties for Manual & High Fraud Risk Controls	Recommended	X	X
<input type="checkbox"/> Establish Systemic Segregation of Duties & Related User Access Controls	Recommended	X	X
<input type="checkbox"/> Establish Sarbanes Oxley Training & Competency Assessments	Recommended	X	X
<input type="checkbox"/> Document COSO Mapping	Lower Priority	X	X
<input type="checkbox"/> Incorporate Testing of SOC Reports for Key SaaS Providers	Lower Priority	X	X
<input type="checkbox"/> Collect Audit Evidence in Accordance with IIA Standards to Support External Auditor Reliance & Reduce Costs	Lower Priority	Recommended	X
<input type="checkbox"/> Perform Entity-Wide Risk Assessments	Lower Priority	Recommended	X
<input type="checkbox"/> Maintain a Key Report Listing & Perform Integrated IUC/IPE Validation	Lower Priority	Recommended	X
<input type="checkbox"/> Monitor Key Interface Controls, Key Systems & Applications (Cloud-Hosted SaaS Solutions and All Supporting Infrastructure Components)	Lower Priority	Recommended	X
<input type="checkbox"/> Establish Key Controls Around Vendor Management, Vendor Maintenance & Contract Compliance	Lower Priority	Recommended	X
<input type="checkbox"/> Perform Periodic Penetration Testing to Mitigate Cybersecurity Risks	Lower Priority	Recommended	Recommended
<input type="checkbox"/> Perform Data Privacy & Data Security Specialized Audits	Lower Priority	Recommended	Recommended
<input type="checkbox"/> Consider Emerging Risks to Business & Industry	Recommended	Recommended	Recommended
<input type="checkbox"/> Form a Disclosure Committee That Meets Regularly To Assess Emerging Risks, Regulatory Changes & Required SEC Disclosures	Recommended	Recommended	Recommended
<input type="checkbox"/> Design & Implement Preventive Controls To Reduce Fraud Risks	Recommended	Recommended	Recommended
<input type="checkbox"/> External Auditor Coordination	Not Applicable	Recommended	Recommended
<input type="checkbox"/> Establish Quarterly Board &/Or Audit Committee Reporting	Not Applicable	X	X
<input type="checkbox"/> Prepare Year-End Evaluation & Summary of Aggregated Deficiencies	Not Applicable	X	X

## Questions?

Our experienced [SOX Risk Advisors](#) can help. Learn more at [cbh.com/SOX](https://cbh.com/SOX)