

Sarbanes-Oxley (SOX) Audit Concepts and Coordination

Target Audience: This detailed **TOC of 8 Modules** is for professionals involved in corporate governance, internal audit, compliance, information technology, and risk management within public companies, particularly those seeking to understand and implement Sarbanes-Oxley (SOX) Act requirements effectively.

Hours: 16 Hours

Pre-requisite: Basic understanding of corporate governance principles, familiarity with internal control concepts, and knowledge of information technology infrastructure within organizations.

Sarbanes-Oxley (SOX) Act Overview

- 1.1 Background of the Sarbanes-Oxley Act
- 1.2 Key Provisions of SOX
- 1.3 Impact of SOX on Corporate Governance

SOX Information Technology General Controls (ITGC) Overview

- 2.1 Understanding ITGCs
- 2.2 Importance of ITGCs in SOX Compliance
- 2.3 Components of ITGCs

SOX COSO Framework Overview

- 3.1 Introduction to COSO Framework
- 3.2 COSO Components and Principles
- 3.3 Alignment of COSO Framework with SOX Compliance

SOX Risk Controls Matrix (RCM) Overview

- 4.1 What is the Risk Controls Matrix?
- 4.2 Developing an RCM for SOX Compliance
- 4.3 Using RCM for Risk Assessment and Mitigation

SOX ITGC Audit Coordination Tips

- 5.1 Coordinating ITGC Audits with SOX Compliance Efforts
- 5.2 Stakeholder Communication and Engagement
- 5.3 Best Practices for Efficient Audit Coordination

SOX ITGC Audit Walk-throughs

- 6.1 Purpose and Benefits of ITGC Audit Walk-throughs
- 6.2 Conducting Effective ITGC Audit Walk-throughs

- **6.3 Documenting Findings and Recommendations**

SOX ITGC Audit Testing

- **7.1 Overview of ITGC Audit Testing Procedures**
- **7.2 Sampling Methods and Techniques**
- **7.3 Analyzing Test Results and Reporting**

SOX ITGC Remediation Tips

- **8.1 Identifying ITGC Deficiencies and Gaps**
- **8.2 Developing Remediation Plans**
- **8.3 Continuous Monitoring and Improvement of ITGCs**