

KOENIG SOLUTIONS • COURSE OUTLINE

SOX Audit: ITGC, COSO Framework & RCM

Learn to apply the Sarbanes-Oxley Act, ITGCs, the COSO framework and RCM to audit, test and remediate controls.

16 Hours

DURATION

8

MODULES

24

TOPICS

COURSE OVERVIEW

This course examines the background and key provisions of the Sarbanes-Oxley Act and its impact on corporate governance, followed by an overview of Information Technology General Controls (ITGCs) and their role in SOX compliance. It then covers the COSO framework, its components and principles, and how it aligns with SOX, before addressing the Risk Controls Matrix (RCM), including its development and use in risk assessment and mitigation. The course continues with coordinating ITGC audits, conducting audit walk-throughs and documenting findings, and concludes with ITGC audit testing procedures, sampling methods and reporting, alongside identifying deficiencies and developing remediation plans.

WHO THIS COURSE IS FOR

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

PREREQUISITES

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

LEARNING OBJECTIVES

- Explain the background and key provisions of the Sarbanes-Oxley Act
- Describe the components and importance of ITGCs in SOX compliance
- Identify the components and principles of the COSO framework
- Develop a Risk Controls Matrix for SOX compliance
- Apply an RCM for risk assessment and mitigation
- Plan and coordinate ITGC audits with stakeholders
- Conduct ITGC audit walk-throughs and document findings
- Analyse ITGC audit test results and develop remediation plans

8 Modules, 24 Topics

01

Sarbanes-Oxley (SOX) Act Overview

TOPICS

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

02

SOX Information Technology General Controls (ITGC) Overview

TOPICS

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

03

SOX COSO Framework Overview

TOPICS

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

04

SOX Risk Controls Matrix (RCM) Overview

TOPICS

- 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

05

SOX ITGC Audit Coordination Tips

TOPICS

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

06

SOX ITGC Audit Walk-throughs

TOPICS

- 6.1 Purpose and Benefits of ITGC Audit Walk-throughs
- 6.2 Conducting Effective ITGC Audit Walk-throughs
- 6.3 Documenting Findings and Recommendations

07

SOX ITGC Audit Testing

TOPICS

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

08

SOX ITGC Remediation Tips

TOPICS

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

WHAT IS INCLUDED

Everything You Need to Succeed

- Koenig course material for every module
- Delivery by certified instructors and subject matter experts
- Hands-on exercises throughout the course
- Course completion certificate from Koenig

ABOUT KOENIG

Who We Are

Established in 1993, Koenig Solutions is a globally recognised training provider with 35+ technology partnerships, 5,000+ training programmes and a network of certified instructors and subject matter experts, supporting individuals and enterprise teams worldwide.

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Live Online Classes (ILO)

Fly-Me-A-Trainer (FMAT)

Flexi (Self-Paced)

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