

SOX (ITGC) Lead Implementer - Course Outline

Session 1: SOX Foundations & ICFR Framework

- Overview of Sarbanes-Oxley (SOX) Act
- Key SOX Sections:
 - Section 302
 - Section 404(a)
 - Section 404(b)
- SOX Compliance Lifecycle
- COSO Framework overview and relevance to SOX
- Basics of Risk & Control
- Internal Control over Financial Reporting (ICFR / ICOFR)
- Entity-Level Controls (ELCs)
- High-level SOX scoping and materiality concepts

Session 2: SOX Control Design, Implementation & Testing

- SOX Control Design principles
- SOX Control Implementation approach
- Preventive vs Detective controls
- Manual vs Automated controls
- SOX Control Testing overview
- Design Effectiveness Testing (TOD)
- Operating Effectiveness Testing (TOE)
- Control deficiencies:
 - Control Deficiency
 - Significant Deficiency
 - Material Weakness
- Management remediation and retesting approach

Session 3: Documentation, Evidence & Audit Interface

- Workpaper and audit documentation requirements
- Audit trail and traceability expectations
- Evidence Collection Practices:
 - Acceptable vs weak evidence
 - Common mistakes to avoid

- Audit results documentation
- Communicating with External Auditors
- Managing auditor queries and walkthroughs
- First-year SOX implementation challenges

Session 4: SOX ITGC & Implementation Governance

SOX ITGC Coverage

- SOX ITGC Overview
- Change Management
- Logical Access Controls
- Backup Controls
- Physical Access Controls
- IT Security Controls
- Problem Management
- Incident Management
- Business Continuity Planning (BCP)
- Disaster Recovery (DR)

Lead Implementer Focus

- SOX Governance Model
- Roles & Responsibilities:
 - Management
 - Control Owners
 - Process Owners
 - Internal Audit
- End-to-End SOX Implementation Roadmap
- Best practices for sustaining SOX compliance