



# SOX HEALTH CHECK & READINESS CHECKLIST

## GOVERNANCE & OWNERSHIP

- Clear ownership of SOX compliance program defined
- Board and Audit Committee receive regular updates
- Tone at the top promotes ethical culture and accountability

## RISK ASSESSMENT

- Annual risk assessment process in place
- Key risk areas identified and linked to controls
- Emerging risks (e.g., cybersecurity, ESG) incorporated

## CONTROL ENVIRONMENT

- Key controls documented and mapped to assertions
- IT general controls tested and validated
- Segregation of duties (SoD) conflicts assessed regularly

## TESTING & MONITORING

- Independent testing of controls performed annually
- Control failures tracked and remediated promptly
- Continuous monitoring tools in use where appropriate

## TECHNOLOGY & AUTOMATION

- Automation used to streamline testing or monitoring
- Access to systems is role-based and reviewed regularly
- Audit logs and alerts configured for sensitive activity

## AUDIT READINESS

- SOX compliance calendar maintained and followed
- Pre-audit reviews or mock audits conducted
- Findings from prior audits addressed and closed

## CULTURE & TRAINING

- SOX training provided across departments
- Compliance expectations communicated to all staff
- Ethics hotline or reporting mechanism in place