

COMPLIANCE WORKING RECORD

SOX control evidence organiser

Fictional sample. Requires tailoring and responsible review.

Document control

Field	Value
Document type	SOX control evidence organiser
Document reference	FICTIONAL-READINESS-1
Jurisdiction	United States
Version	1
Status	Named readiness records prepared
Prepared by	Fictional responsible reviewer
Prepared on	October 9, 2026
Rule pack	2026-10-09.requirement-readiness.1
Generated	October 9, 2026

Purpose and boundary

Organize scoped financial-reporting controls, actual evidence and exceptions.

Bind management-approved financial-reporting scope, significant accounts and assertions to selected controls. Compare actual dated control performance with the customer-approved expected dates for the declared period and frequency. Every reported occurrence needs exact reviewed evidence. No business calendar or required frequency is inferred. Separate design narratives, observed operation, exceptions, remediation and management approval. No SOX applicability or assurance opinion is issued.

These working records compare customer-approved criteria, declared scope, actual implementation narratives and exact local evidence. They do not determine legal applicability, certification, authorization, assurance, source authenticity or completeness of an unsupplied requirement library. Original files remain unchanged in this browser unless explicitly saved through paid private cloud saving.

Approved scope and requirement version

Fictional actual system/process and customer-approved requirement selection. Requires tailoring.

Scope approval. FICTIONAL-SCOPE-APPROVAL

Requirement library. Fictional approved library1

Population statement. Declared complete library. Customer-declared count. 1

Financial-reporting scope

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

Reference	Facts
1	Component ID. SYSTEM1 Significant Account. Fictional significantAccount Financial Assertion. Fictional financialAssertion Process Name. Fictional processName Control Frequency. Per transaction Control Type. Preventive Period From. 2026-01-01 Period Through. 2026-10-08 Scope Approval reference. Fictional scopeApprovalRef Expected Performance Dates. ["2026-10-08"]

Approved requirements and selection

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

Reference	Facts
1	Criterion ID. CONTROL1 Criterion Version. Fictional approved library1 Criterion Text. Fictional customer-approved control. Evidence and responsible review are required. Domain. Process Applicability. In scope Component IDs. ["SYSTEM1"] Source ID. f1 Source Locator. Exact local approved requirement JSON, criterionText Approved By. Fictional responsible approver Approved On. 2026-01-01 Selection Reason. Fictional approved scope selection Priority. High Target State. Implemented

Actual implementation records

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

Reference	Facts
1	Criterion ID. CONTROL1 Criterion Version. Fictional approved library1 Component ID. SYSTEM1 Owner. Fictional control owner State. Implemented Description. Fictional actual practice described in the selected observation file. Replace before use. Responsibility. Customer Provider reference. Shared Responsibility. Assessed On. 2026-10-08 Period From. 2026-01-01 Period Through. 2026-10-08 Evidence IDs. ["E1"] Deficiency IDs. [] Performed Dates. ["2026-10-08"]

Reviewed evidence mappings

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

Reference	Facts
1	Evidence ID. E1 Criterion ID. CONTROL1 Criterion Version. Fictional approved library1 Component ID. SYSTEM1 File ID. f2 Source Sha256. f0347afb69e49fe8ac3cb084dc7a61bd86df6a6525d1742254d5e3ea2f1d3044 Locator. CSV observation FICTIONAL-OBSERVATION Evidence From. 2026-01-01 Evidence Through. 2026-10-08 Conclusion. Supports Reviewer. Fictional evidence reviewer Reviewed On. 2026-10-08 Performance Dates. ["2026-10-08"]

Deficiencies and milestone actions

The first 20 exact task rows appear here. Displayed values are bounded to 1000 characters. Complete typed rows and exact values remain in Excel and JSON.

Financial-reporting control evidence

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

Reference	Result
CONTROL1	Criterion. CONTROL1 Version. Fictional approved library1 Domain. Process Component. SYSTEM1 Selection. In scope Criterion text. Fictional customer-approved control. Evidence and responsible review are required. Selection justification. Fictional approved scope selection Approved by. Fictional responsible approver Approved on. 2026-01-01 Requirement source. f1 Source locator. Exact local approved requirement JSON, criterionText Owner. Fictional control owner Actual practice. Fictional actual practice described in the selected observation file. Replace before use. Responsibility. Customer Provider reference. Shared responsibility. Evidence mapping IDs. ["E1"] Deficiency action IDs. [] Expected performance dates. ["2026-10-08"] Performed dates. ["2026-10-08"] Current. Implemented Target. Implemented Priority. High Result. Reported with evidence Finding. Exact selected criterion, current practice, responsibility and reviewed source links retained. Method. 2026-10-09.requirement-readiness [formal preview abridged]

Traceable deficiencies

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

Dependency-aware action plan

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

Actual scope and responsibilities

The first 20 prepared output rows appear here. Complete rows remain in Excel and JSON.

Reference	Result
SYSTEM1	Component ID. SYSTEM1 Significant Account. Fictional significantAccount Financial Assertion. Fictional financialAssertion Process Name. Fictional processName Control Frequency. Per transaction Control Type. Preventive Period From. 2026-01-01 Period Through. 2026-10-08 Scope Approval reference. Fictional scopeApprovalRef Expected Performance Dates. ["2026-10-08"]

Review findings

1 selected criterion identities. 1 scope mappings. 0 unresolved, overdue or gap findings.

The first 100 findings and 1000 characters per displayed field appear here. Complete findings remain in the data exports.

Kind	Reference	Result	Finding
Coverage	["CONTROL1","Fictional approved library1","SYSTEM1"]	Reported with evidence	Exact selected criterion, current practice, responsibility and reviewed source links retained.

Selected exact attachments

Reference	Filename	Bytes	SHA-256
f1	fictional-approved-requirement.json	295	7adf47e44bd909b0159c68deb73d6c46b4a20d3c71edad372ace45ead20566c4
f2	fictional-implementation-evidence.csv	136	f0347afb69e49fe8ac3cb084dc7a61bd86df6a6525d1742254d5e3ea2f1d3044

Unresolved items and limitations

- Customer declarations and source authenticity require responsible review. No certification, authorization or assurance is issued.

Limitations

- These working records compare customer-approved criteria, declared scope, actual implementation narratives and exact local evidence. They do not determine legal applicability, certification, authorization, assurance, source authenticity or completeness of an unsupplied requirement library. Original files remain unchanged in this browser unless explicitly saved through paid private cloud saving.

Official sources

Source	Provision	Date	Link
Public Company Accounting Oversight Board: Auditing Standard 2201	Bind management-ap proved financial-reporting scope, significant accounts and assertions to selected controls. Compare actual dated control performance with the customer-approved expected dates for the declared period and frequency. Every reported occurrence needs exact reviewed evidence. No business calendar or required frequency is inferred. Separate design narratives, observed operation, exceptions, remediation and management approval. No SOX applicability or assurance opinion is issued. The tool produces a preparation workpaper only. It does not issue an official certification, authorization, assurance report or legal determination.	October 9, 2026	https://pcaobus.org/oversight/standards/auditing-standards/details/AS2201