

SOX Compliance Audit Report

1. Executive Summary

Brief overview of the audit objectives, scope, methodology, and key conclusions.

2. Introduction

- Background
- Purpose and Scope of Audit
- Audit Period
- Definitions & Abbreviations

3. Audit Objectives

Outline the main objectives for the SOX compliance audit.

- Evaluate effectiveness of internal controls over financial reporting
- Identify SOX Section 404 compliance gaps
- Recommend remediation actions

4. Audit Scope & Methodology

Scope

Specify organizational units, processes, and systems included.

Methodology

- Document review
- Control testing
- Interviews
- Walkthroughs/Observations

5. Summary of Findings

#	Observation	Risk Level	Recommendation	Management Response
1	[Sample control gap or observation]	High / Medium / Low	[Recommended action]	[Response]

6. Detailed Findings and Recommendations

1. Finding Title

- **Description:** [Detailed description of the finding]
- **Implication:** [Possible risk/impact]
- **Recommendation:** [Remediation steps]
- **Management Response:** [Summary/Action plan]

7. Conclusion

Summary of audit outcomes and final remarks.

8. Appendices

- Glossary
- Audit Evidence
- Control Matrices
- Supporting Documentation