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SOX Pulse Check: Interim Testing Insights and FY2026 Trends from the Field

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November 12, 2026
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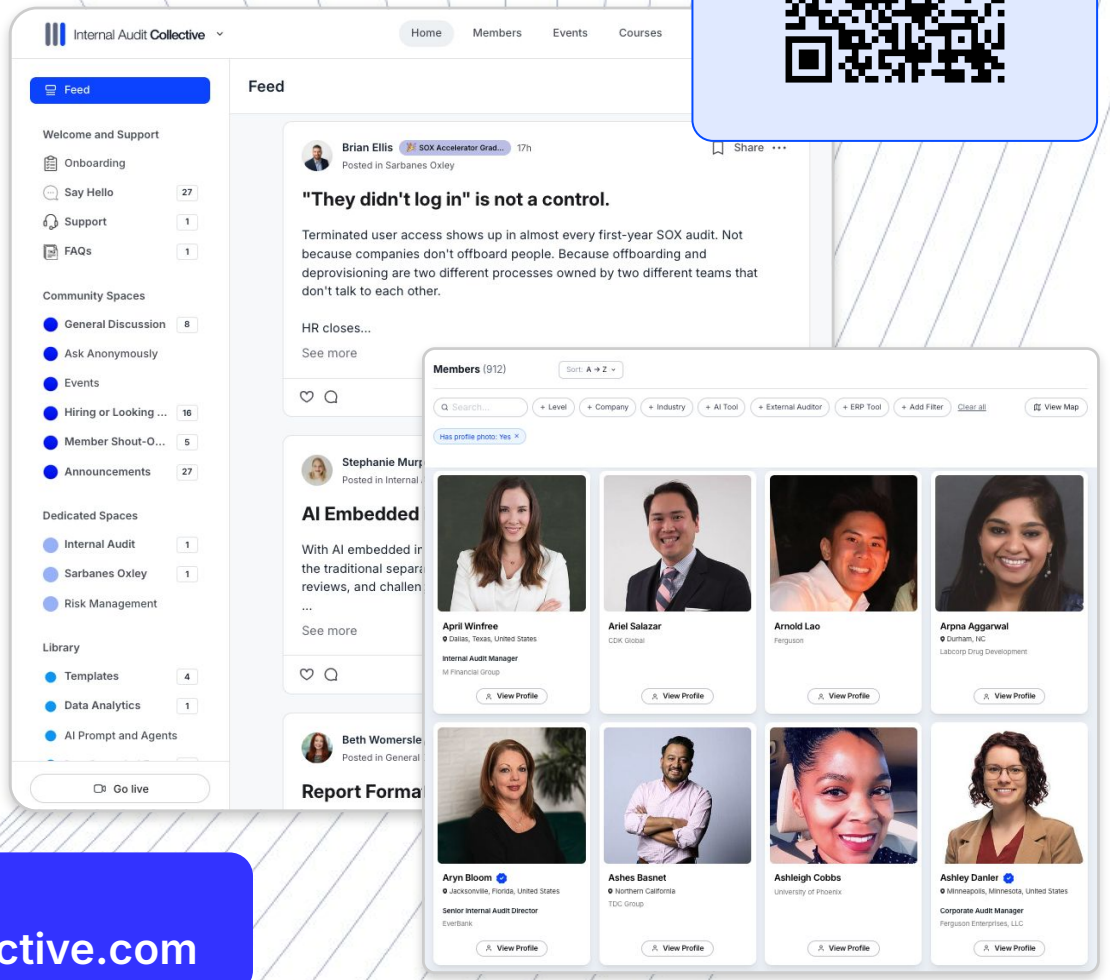
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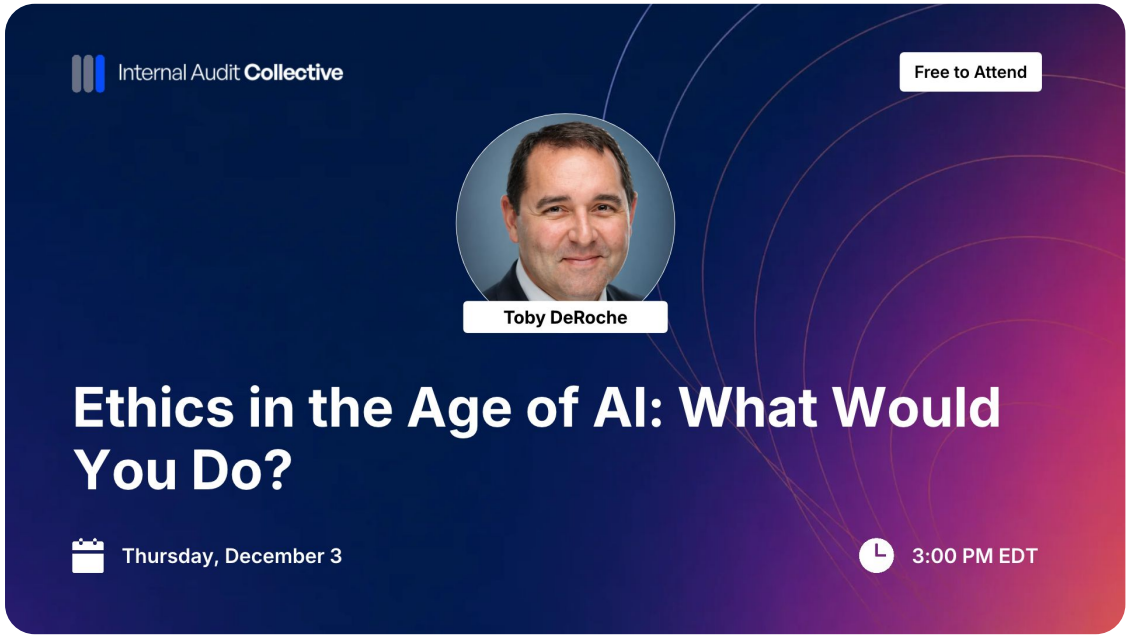
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Community Director,
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John Johnson
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Nalini Parameshwar
Associate Director, IT Risk,
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Taylor Schwerman
Senior Director, Risk
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Today’s Agenda

Topics to Discuss

01	Interim Testing Insights
02	SOC 1s & Third-Party Risk
03	Management Review Controls (MRCs)
04	Audit Evidence & Scope
05	Year-End Takeaways & Q&A

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Discussion Point 1: Interim Testing Insights

What has changed most in your SOX program since last year's interim testing?

- Where is AI showing up within your SOX controls or testing?
- What governance guardrails are in place before a new tool is used in a control?

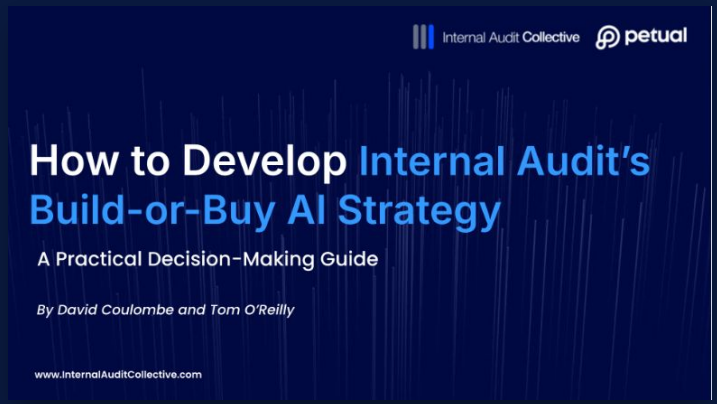
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LIVE POLL 1

How are automation and new tools showing up in your SOX program today?

1. Not yet — evidence prep and testing remain fully manual
2. Prep only — assisting with documentation under full human review
3. Piloting — testing use cases in select controls
4. Governed — framework in place and rolling out wider

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Discussion Point 2: SOC 1s & Third-Party Risk

What are external auditors asking about your service organizations this year?

- How is management adapting their vendor risk management process to cover new risks?
- How has your organization streamlined the SOC 1 review process to balance out additional requests from the auditors?

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LIVE POLL 2

Has your external auditor asked about your vendors' use of AI?

1. Yes — we received a formal list of questions
2. Yes — informal inquiries so fare
3. Not yet — but we expect them this cycle
4. No — and we aren't tracking it

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Discussion Point 3: Management Review Controls

How are you strengthening management review controls heading into year-end?

- **How is your organization adopting technology to enhance MRC documentation?**
- **Have control evidence expectations changed for MRCs this year?**

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LIVE POLL 3

Where does your team stand on MRC documentation and testing?

1. Unchanged — same approach as prior years
2. Tightening — more precision and evidence but still manual
3. Assisted — using tools to draft or organize documentation
4. Piloting — testing new approaches to MRC testing
5. Scaling — measured results and expanding to more controls

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Discussion Point 4: Audit Evidence & Scope

Where should the line sit as more systems and tools are pulled into ICFR scope?

- **Which systems and tools are your auditors pulling into scope that were not before?**
- **How are you keeping requests and questions focused on reasonable assurance?**

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LIVE POLL 4

What's your biggest challenge as audit scope expands?

1. More systems — tools and middleware pulled into scope
2. Evidence — reliability of electronic audit evidence
3. Question overload — overly granular request
4. Access — service accounts and system privileges
5. Capacity — IT audit budget and resources

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Q & A

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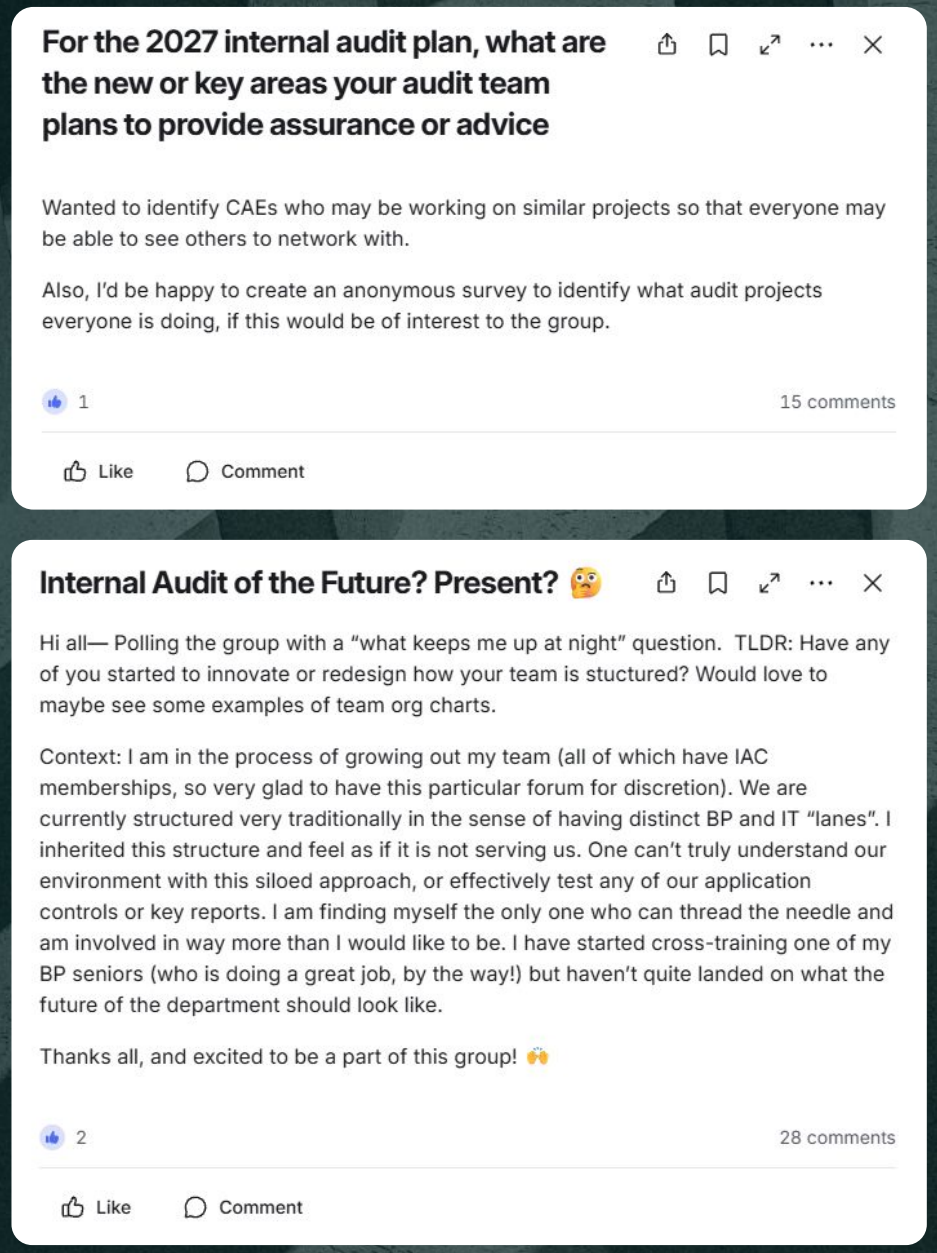
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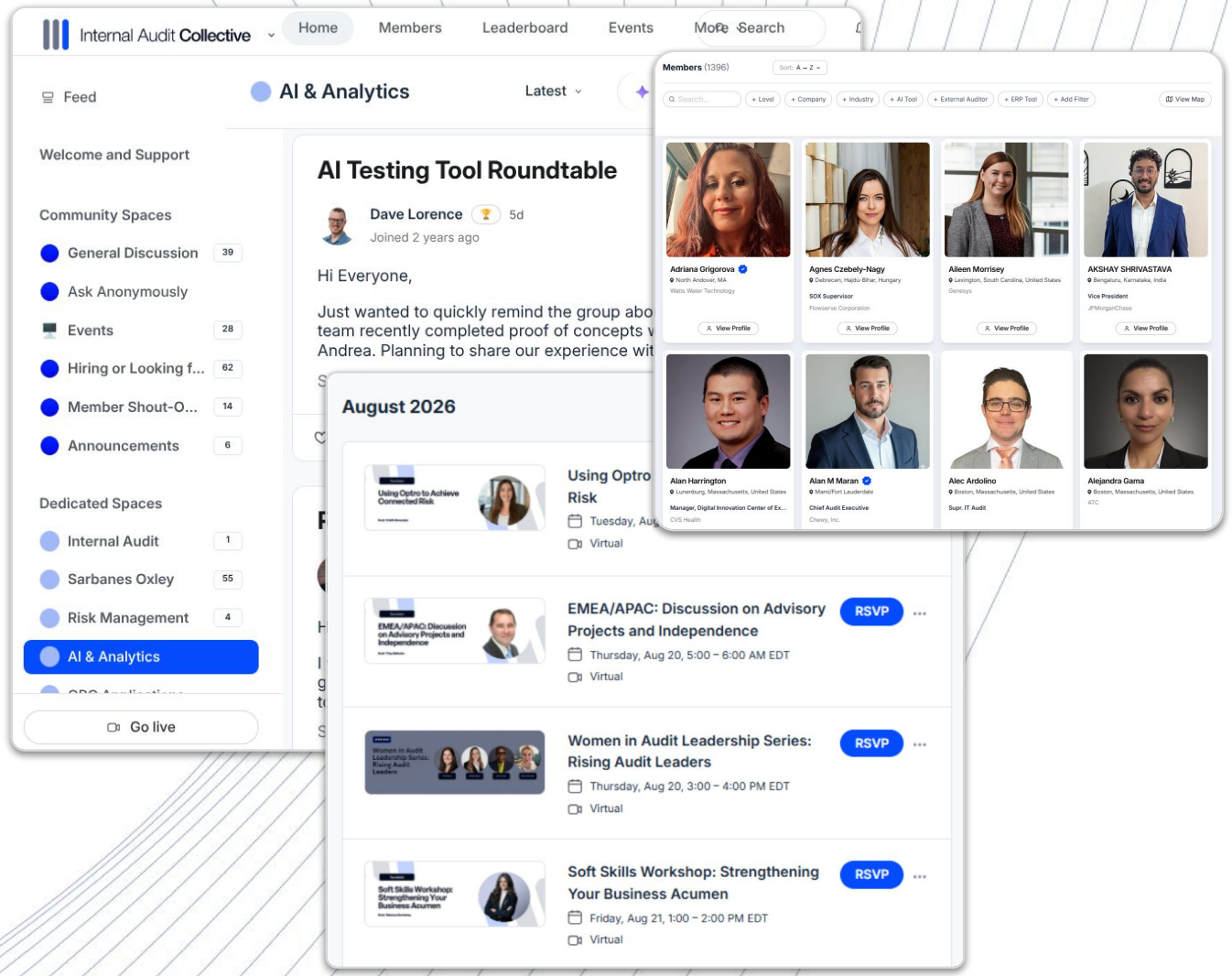
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