



Sarbanes-Oxley Act

The Security and Exchange Commission enforces the Sarbanes-Oxley Act (SOX) audit on all public companies. Section 404 of the Sarbanes-Oxley Act mandates that all public organisations demonstrate due diligence in the disclosure of financial information.

Organisations are also mandated to implement a series of 'internal controls' and procedures to communicate, store, and protect that data.

Security and Exchange Commission (SEC) deadline:

- A public company with market capitalization over \$75 million and on an accelerated (2004) filing deadline now has until the date of its first annual report, after 15 November 2004, to comply with the requirement to identify and test internal financial controls.
- Any other publicly traded company must comply with Section 404 by the date of its first annual report, after 15 April 2005.

Ecora Enterprise Auditor addresses the following:

- Who has access to systems holding financial records?
- Who has access to Share information?
- Where are internal security vulnerabilities?
- What patch levels are we at?
- Are configuration changes being tracked and documented?
- What policies are changing within Active Directory?
- Can we show an audit trail?
- And much more...

For more information on Ecora Enterprise Auditor please call us on 01732 363670.

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