## Contents

**CHAPTER 5**  
Implementing Sarbanes-Oxley: What Does Compliance Look Like? 62  
Time Line 62  
Checklists 64  
Reporting, Documentation, and Archiving 72  
Disclosure 72  

**CHAPTER 6**  
Technology Implications 74  
Storage Systems 75  
IT Solutions 77  
Changes in IT Management 78  

**CHAPTER 7**  
Sarbanes-Oxley–Related Bodies 79  
Public Company Accounting Oversight Board 79  
Committee of Sponsoring Organizations 80  
Securities and Exchange Commission 82  
Financial Accounting Standards Board 83  

**CHAPTER 8**  
Opportunities and Challenges Created by Sarbanes-Oxley 84  
Opportunities 84  
Challenges 86  

**CHAPTER 9**  
Summary for the CFO 90  
Changes to Corporate Governance 90  
Catalyst for Improvement 91  

**PART II**  
Sarbanes-Oxley For The IT Professional 93  

**CHAPTER 10**  
Impact of Sarbanes-Oxley 95  
Impact on the Enterprise, the CEO, and the CFO 95  
Impact of Sarbanes-Oxley on Corporate Management Systems 97  
Impact of Sarbanes-Oxley on the Technology Infrastructure 100  

**CHAPTER 11**  
Technologies Affected by Sarbanes-Oxley: From Sarbanes-Oxley to SOCKET 106  
Separate Vendor Hype from Reality 106  
Sarbanes-Oxley Compliance as an IT Project 107  
Perspective on Sarbanes-Oxley Goals 108  
Steps for Sarbanes-Oxley Compliance 109
Sarbanes-Oxley and The SEC 113

CHAPTER 12

Enterprise Technology Ecosystem 114
Organic IT Architecture 114
Ecosystem and Sarbanes-Oxley 115

CHAPTER 13

Implementing the SOCKET Methodology 117
Species or Components of the Enterprise Technology Ecosystem 117
COSO Framework 119
SOCKET Technologies 121
Transactional Systems: ERP, SCM, CRM 121
Analytical and Reporting Systems 126
Data Warehousing 129

CHAPTER 14

SOCKET and Enterprise Information Management 132
Document Management and Sarbanes-Oxley 132
Document Security 137
Communication and Networking 146

CHAPTER 15

The Process 150
Introduction to the Process 150
Strategic (Top-Down) Approach 155
Tactical (Bottom-Up) Approach 159
Monitoring the Audit Team 161
Implementation Process: Reengineering for Sarbanes-Oxley Compliance 164
Beyond Sarbanes-Oxley: From SOCKET to Success Ecosystem 166
Conclusions 167

APPENDIX A  Sarbanes-Oxley Implementation Plan: Developing an Internal Control System for Compliance (Focusing on Sections 302 and 404) 169

APPENDIX B  Project to Process: Making the House a Home 193

APPENDIX C  Enterprise Project Management and the Sarbanes-Oxley Compliance Project 220

APPENDIX D  Enterprise Risk Management—Integrated Framework 224

APPENDIX E  COBIT 3—Executive Summary 233

APPENDIX F  COBIT 4—Executive Summary 247

INDEX 271