

Benchmarking SOX Costs, Hours and Controls

Leverage the results of Protiviti's 2018 Sarbanes-Oxley Compliance Survey to gear up and automate key processes

The Sarbanes-Oxley Act continues to make waves for organizations. The areas of most significant concern have been consistent for years: **costs, hours and control counts**. Companies also are asking more questions about opportunities to increase their use of automated controls and employ more technology tools, including RPA, in their compliance efforts.



SOX Compliance Costs: Up for Some, Down for Others

Average Annual SOX Compliance Costs by Number of Unique Locations



SOX Hours Continue Their Climb

Size of Organizations	SOX hours increased	SOX hours increased more than 10%**
\$20 billion or greater	47%	52%
\$10 billion to \$19.99 billion	46%	61%
\$5 billion to \$9.99 billion	56%	65%
\$1 billion to \$4.99 billion	32%	50%
\$500 million to \$999.99 million	25%	49%
\$100 million to \$499.99 million	48%	70%
Less than \$100 million	53%	65%

* Among organizations in which SOX compliance hours increased

Growing Use of Technology Tools in SOX Compliance Processes**

Technology Tool	Total
Automated process approval work flow tool	31%
Access controls/user provisioning/segregation of duties review tools	30%
Data analytics	30%
Automated reconciliation tools	29%
Process mining/analytics	27%
Continuous controls monitoring	27%
Technical security assessment/scanning tools	14%
Robotic process automation (RPA)	11%
Advanced data analytics	8%
Visualization tools	8%
Machine/deep learning	2%

** Multiple responses permitted.

Technology Tools Being Used to Test Controls

(SOX 404(b) Compliance)



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