

From Compliance to Competitive Advantage

Rethinking your SOX programme

March 2026



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Introduction: A new era for SOX in Ireland

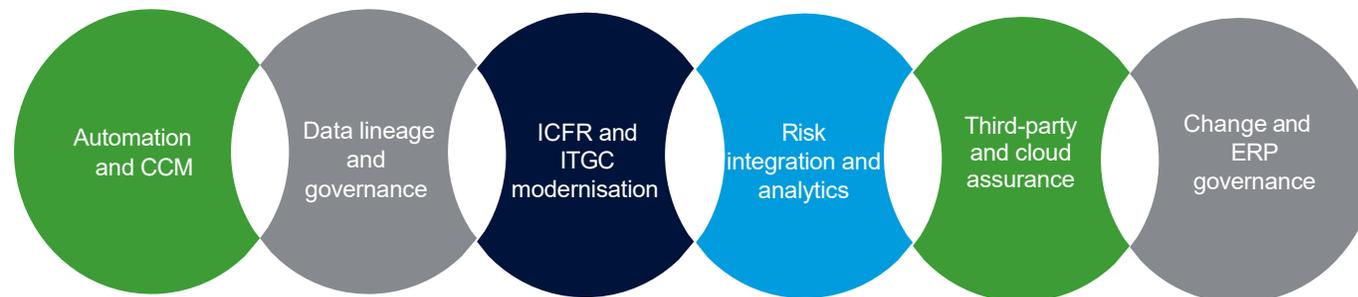
For Irish companies with U.S. listings or significant U.S. operations, **Sarbanes-Oxley (SOX) compliance** is more than a regulatory checkbox - it's a strategic imperative. While SOX is a U.S. federal law, its reach is global, impacting Irish entities navigating cross-border governance, transparency, and investor expectations.

In Ireland, SOX compliance has become a cornerstone of corporate governance for companies listed on U.S. exchanges or operating as subsidiaries of U.S. parent companies. These organisations must adhere to stringent internal control requirements, executive accountability standards, and audit oversight protocols - often alongside Ireland's own regulatory frameworks.

Many Irish businesses still view SOX as a **cost burden rather than a value driver**. In today's environment - marked by digital transformation, heightened regulatory scrutiny, and global investor demand for transparency - this perspective is no longer sustainable.

This article explores how Irish organisations can **rethink their SOX programmes**: not just to meet compliance obligations, but to unlock operational efficiencies, enhance risk management, and gain a competitive edge.

Key enablers for modern SOX programs:

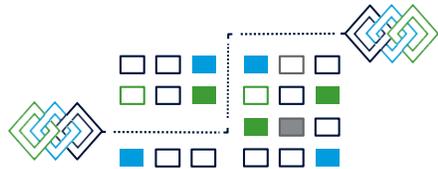


Glossary:

CCM = Continuous control monitoring
ICRF = Internal control over financial reporting

ITGC = IT general controls
ERP = Enterprise resource planning

Why SOX still matters in 2026



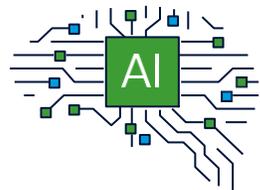
Landscape

Since its inception in 2002, SOX has been a cornerstone of corporate accountability. But the compliance landscape has evolved dramatically. Regulators now expect **real-time assurance, continuous monitoring, and data-driven transparency**. The traditional, manual-heavy approach to SOX is no longer sufficient or sustainable.



Value creation

Today, SOX programmes are expected to deliver **insights, agility, and resilience - not just compliance**. This shift requires a new mindset: one that sees SOX as a value enabler, not just a cost centre.



Future outlook

SOX is evolving beyond compliance into a strategic enabler. The next wave will leverage **automation, AI, and predictive analytics** for continuous controls monitoring. Integration with **cybersecurity, and operational resilience** will make SOX a cornerstone of enterprise risk management.

SOX delivery models: what works for Irish groups in 2026

Irish groups continue to **evolve their SOX operating models** as regulatory expectations, talent availability, and scalability needs shift. There are three primary delivery approaches, each of which has **different strengths** depending on organisational maturity, resourcing strategy, and US-reporting obligations.

Fully in-house SOX

- Most suitable for **large, mature groups**
 - with stable US-reporting cycles.
- Provides full internal control but **requires sustained specialist capability**.
- Higher fixed cost base and increased retention / succession pressures.
- Can create **dependency** on the external auditor for technical uplift.

Co-sourced SOX (Ireland-led)

- Common among **Irish PLCs** balancing internal ownership with specialist support.
- Flexes with workload peaks while retaining **clear first-line accountability**.
- Access to **scalable technical expertise** when standards, systems, or scope change.
- **Reduces key-person dependency** and
 - strengthens year-round continuity.

Managed SOX services

- Increasingly adopted by **Irish subsidiaries** within US-parent environments.
- Provides **predictable cost and consistent delivery** across control cycles.
- **Scalable support** for organisations of all sizes, including complex multi-entity environments.
- More **cost-effective** than maintaining an internal SOX compliance team.
- Delivers **end-to-end** SOX activities.
- Enables organisations to **remain audit-ready** even through turnover or transition.

Most Irish SOX programmes fail **not on control design, but on execution capacity and sustainability**.

Automation: the game-changer for SOX

One of the most transformative shifts in SOX programmes is the rise of automation. Technologies like **Robotic Process Automation (RPA)**, **AI-driven monitoring**, and **integrated GRC platforms** are replacing manual control testing and documentation.

Real-world examples

AI-powered risk management

Advanced platforms now leverage **artificial intelligence** to automate risk assessments, evidence collection, and compliance reporting. In our experience, this approach can cut audit preparation time by up to **40%**, enabling faster insights and reducing manual effort.

Continuous control monitoring

Integrated solutions deliver **real-time visibility** into control performance and enable automated workflows for SOX and ITGCs. Continuous monitoring transforms compliance from a periodic exercise into an ongoing assurance process.

Evidence automation and dashboards

Modern tools streamline evidence collection and provide **dynamic dashboards**. In our experience, this approach can reduce manual workload by **up to 60%** in complex environments, enhancing transparency and accelerating decision-making.

Key benefits

Real-time control testing

Reduced human error

Faster audits

Strategic focus for compliance teams

Tip: ERP upgrades are a prime opportunity to embed automation - but beware of “lift and shift” approaches. Design for automation from the ground up.



SOX as a strategic risk management tool

Beyond efficiency, a modern SOX programme can serve as a strategic lens into enterprise risk. By integrating SOX controls with broader risk management frameworks, companies gain:

Early warning systems for anomalies.

Cross-functional insights into enterprise-level risks and underlying control deficiencies.

Improved alignment between compliance, finance, and IT.

Based on our interaction with clients in 2025 we noted that approximately half of them noted an **increase in their SOX programme costs** compared with the previous year.

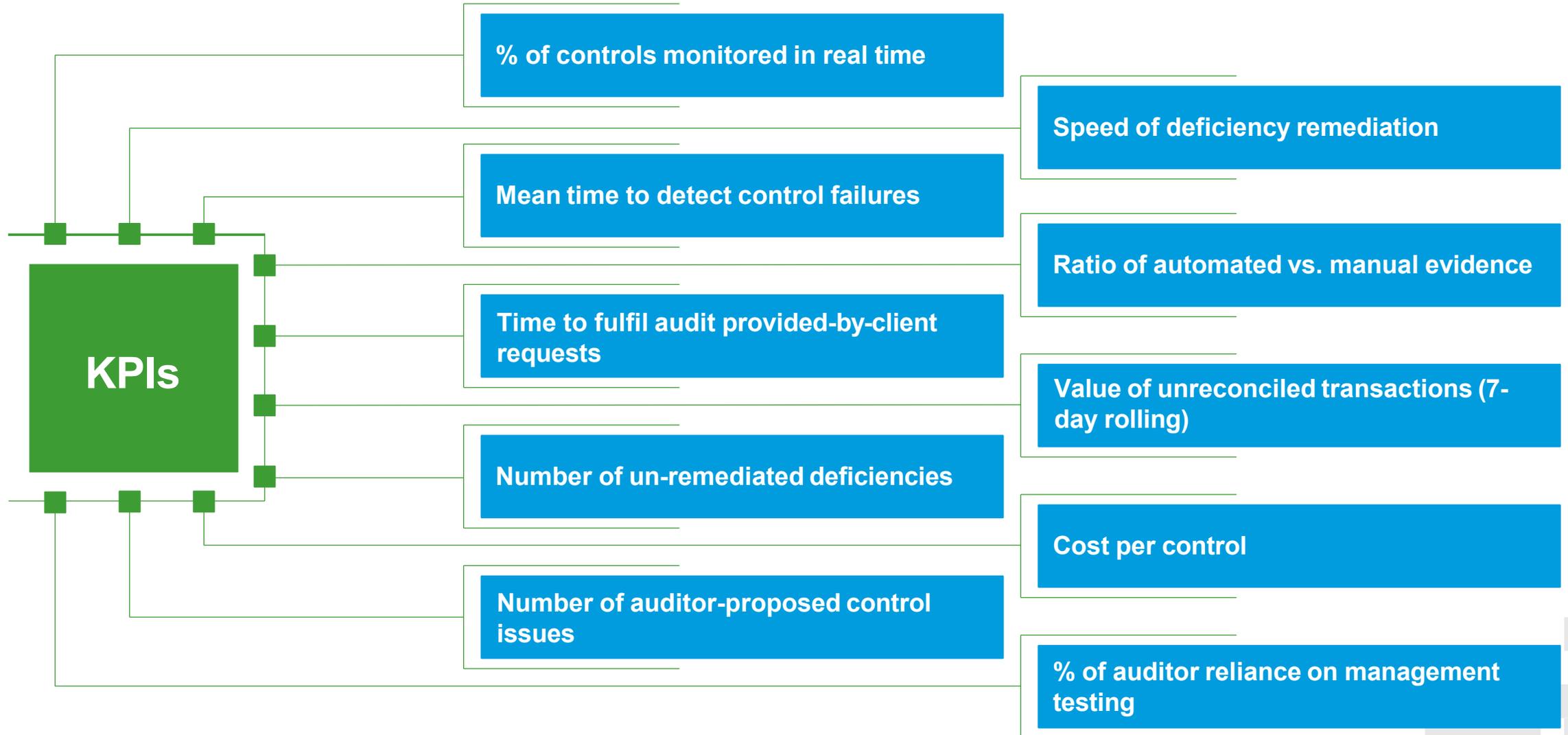
According to the Institute of Internal Auditors (IIA), SOX promotes **risk management and governance** processes within an organisation.

Source: Institute of Internal Auditors; Internal Auditing's Role in Sections 302 & 404 of SOX (IIA Guidance)

Additionally, **compliance leaders** reported their SOX programs influence broader business planning, demonstrating **strong integration of internal controls into operational strategy**.

The metrics that matter in 2026

To measure SOX maturity and effectiveness, track these **Key Performance Indicators (KPIs)**:



SOX program operating model: scalable, risk-focused and technology-enabled

To move from compliance to competitive advantage, adopt a **data-first, automation-enabled SOX framework**:

- 1 Assess and map:** Identify key financial reporting processes and map data lineage from source to statement.
- 2 Risk-rank:** Prioritise processes based on materiality and risk exposure (e.g., order-to-cash, procure-to-pay).
- 3 Design and embed controls:** Implement relevant automated controls aligned with risk appetite.
- 4 Centralise evidence:** Use a secure, cloud-based repository for audit evidence.
- 5 Enable real-time monitoring:** Deploy dashboards and AI tools for continuous control performance.
- 6 Test and validate:** Validate control performance and ensure explainability of automated logic.
- 7 Streamline walkthroughs:** Targeted walkthroughs that prioritise changed or high-risk controls, reducing overall effort while preserving full ICFR coverage.
- 8 Integrate with AI and cyber:** Align SOX with AI and cybersecurity reporting frameworks.

How RSM Ireland can help you elevate your SOX programme

At **RSM Ireland**, we don't just advise on SOX - we **coordinate your SOX programme**. Our team works alongside your internal stakeholders to test and validate controls before your external auditors arrive, ensuring a smooth, efficient, and audit-ready process.

Why RSM Ireland?

Global SOX delivery

Through the RSM International network, we deliver SOX programmes across Europe, North America, and APAC.

Audit-ready assurance

We act as your first line of defence, identifying and remediating control gaps before your external auditors do.

Cost-efficient SOX transformation

RSM aims to deliver a full SOX and internal audit programme at a **30-40% lower cost**.

Technology-enabled control testing

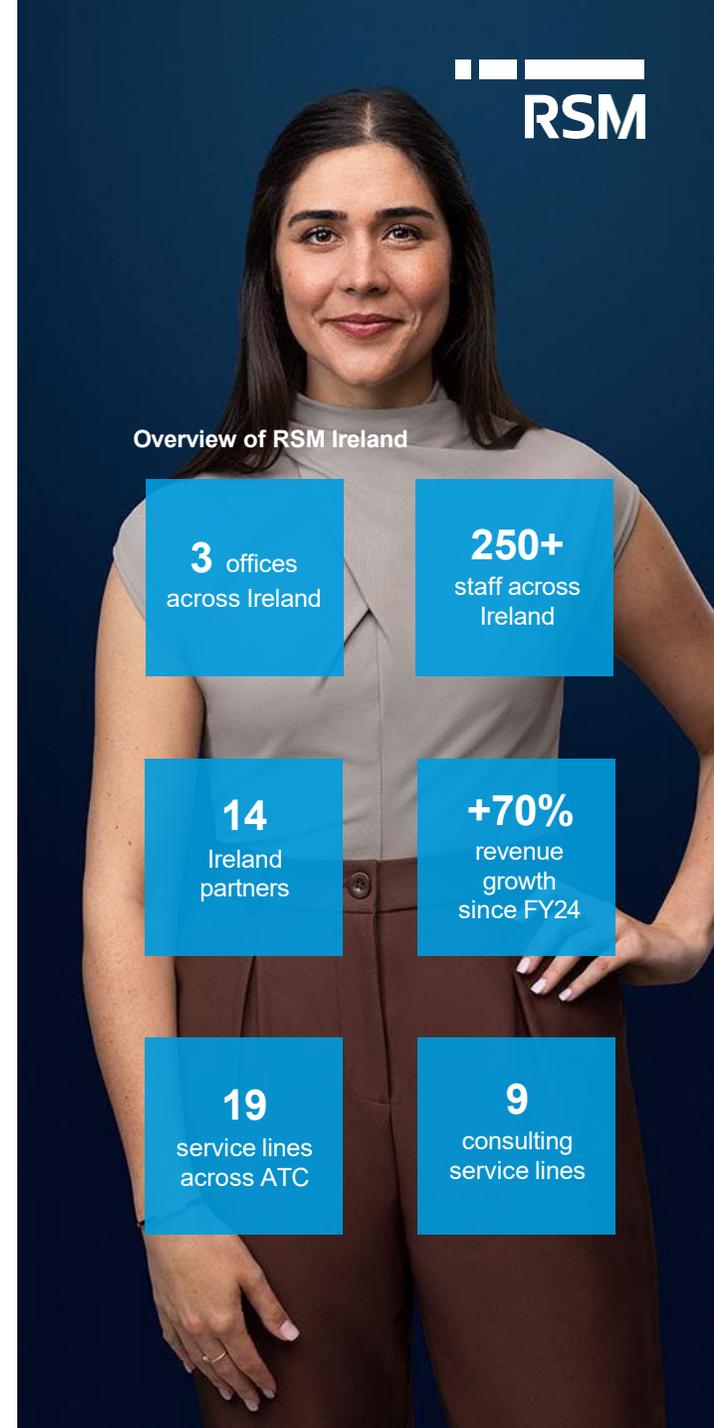
We leverage leading GRC platforms and automation tools for real-time visibility and efficiency.

Tailored SOX programme design

Our solutions are customised to your industry, risk profile, and maturity level.

Our SOX Services Include

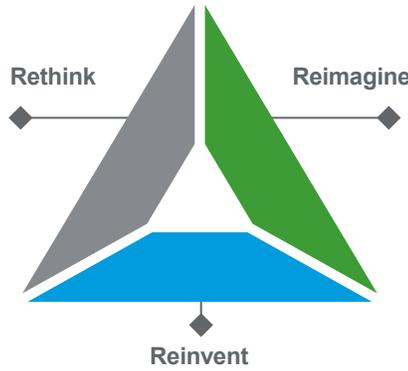
- Outsourced and co-sourced SOX services
- Full-cycle SOX testing and documentation
- SOX readiness for pre-IPO and newly listed entities
- Automation strategy and enablement
- ERP and system change control advisory
- Internal audit co-sourcing and control remediation
- Training and capability building for in-house teams



Conclusion: rethink, reimagine, reinvent

SOX compliance is no longer about ticking boxes. In 2026, it's about building a **resilient, transparent, and tech-enabled control environment** that supports strategic decision-making and stakeholder trust.

By rethinking your SOX programme through the lens of **automation, integration, and value creation** - and with **RSM Ireland as your partner** - you can turn a regulatory requirement into a **competitive differentiator**



Overview of RSM Ireland

3 offices across Ireland	250+ staff across Ireland
14 Ireland partners	+70% revenue growth since FY24
19 service lines across ATC	9 consulting service lines

Next step

Contact RSM Ireland to assess your SOX maturity and explore automation opportunities that deliver measurable value.

From compliance to competitive advantage – rethinking your SOX programme

SOX delivers its full value when ICFR is integrated into day-to-day processes, data flows, and decision-making, not treated as a once-a-year checklist. When controls are risk-aligned, automated where relevant, and monitored continuously, organisations

Contributors

gain earlier warning signals, clearer ownership, and fewer year-end surprises



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Ian leads SOX and ICFR programmes, supporting organisations with control design, testing and remediation. He provides guidance on governance expectations, process optimisation and strengthening compliance across key financial processes.



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Ann Marie leads SOX and internal audit projects, with extensive experience in evaluating control frameworks and enhancing ICFR reporting quality. She supports organisations in strengthening methodologies, governance and control performance.



Yevgen Shuvalov
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Yevgen supports SOX walkthroughs, documentation, design assessments and testing, focusing on control gaps, ELC effectiveness and key ICFR impacts across processes.



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Shingo supports organisations in strengthening SOX and ICFR programmes through effective control design, testing and evaluation. He provides guidance on process optimisation, governance expectations and remediation to enhance compliance.



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Divan specialises in SOX and ICFR delivery, supporting clients with control design, implementation and deficiency management. He brings experience in the COSO framework, evaluating ELCs, and mapping key processes to strengthen SOX maturity.



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Sive supports SOX compliance across control walkthroughs, evidence evaluation, and testing. She focuses on identifying control gaps, supporting remediation, and improving documentation and reporting standards within ICFR environments.

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