

ITGC risk-control matrix

Finance system scope / access, change and operations

SCOPE

Illustrative ERP

REVIEW

Design + operation

EVIDENCE

Owner + reviewer

Control	Evidence requirement	Accountable owner	Illustrative status
Joiner / mover / leaver	Approved request + access record	Application owner	Evidence pending
Privileged access review	Access list + documented review	IT operations lead	Retest required
Production change approval	Test result + release approval	Change manager	Review complete
Backup recovery validation	Restore test + outcome record	Infrastructure owner	Action open

Prioritise the cause, then confirm the control works.

Example: retain approval and execution evidence for access changes, with a reviewer and an exception route.

Implementation & governance blueprint

IT Governance / ITGC & SOX / indicative sequence, gates and accountable roles



GOVERNANCE / DECISIONS, OWNERS AND EVIDENCE

Decision	Accountable role	Evidence
System scope	Finance + IT	Approved scope and dependency map
Control performance	Control owner	Dated evidence and reviewer record
Remediation closure	Risk owner	Action evidence and retest result
Reporting	Management	Issue register and review minutes

Timing and final roles follow the scope, dependencies and readiness. No delivery result is implied.