

Internal Controls Design — ICFR · SOX 2026 · Provision 29

For US-listed UK subsidiaries, UK Corporate Governance Code Provision 29 cohort entities, and F500 ICFR scopes whose audit committee is asking for a credible controls programme before next year's audit cycle. Atlas Verum designs the risk-and-control matrix, walks the processes end-to-end, drafts inspection-standard documentation and hands a clean file to your partner audit firm. Your control owners operate the controls. Your partner firm attests. Your audit committee approves a programme that survives FRC inspection.

FOR

Where it hurts

- US-listed UK subsidiaries running SOX 404 design for the first year
- UK Corporate Governance Code Provision 29 cohort (effective 1 January 2026)
- F500 / FTSE 100 / FTSE 250 ICFR programmes scoping a design or remediation cycle
- Heads of Internal Audit and ICFR programme directors needing senior FS-domain capability
- PE-backed mid-cap groups post-acquisition standing up baseline controls

Trigger events

First-year SOX 404 cycle approaching · Provision 29 sub-certification regime to scope · prior-year FRC inspection finding · ITGC scoping gap across new ERP · ICFR programme transition · audit committee request for controls maturity assessment.

DELIVERY

What Atlas Verum produces

- Risk and control matrix designed to COSO 2013's 17 principles
- Walkthrough documentation across in-scope process cycles
- Test-of-design documentation for control owners
- ITGC scoping across SAP, Oracle, Workday and cloud
- SOD analysis at ruleset level for F500 engagements
- SOC 1 Type 2 reliance evaluation where third parties in scope
- Deficiency tracking framework and aggregation logic
- Sub-certification cascade design (Provision 29 alignment)
- Audit committee deliverables and board reporting pack
- Partner-audit-firm handoff pack for the attestation cycle

PROOF

Verified delivery record

147 CONTROLS DESIGNED × 12 PROCESS CYCLES · CLEAN PCAOB AS 2201 (PARTNER-ATTESTED)	0 FRC INSPECTION FINDINGS · 100% ISQM QUALITY-PASS RATE	∞ FRAMEWORK ADOPTED ACROSS ADDITIONAL EMEA SUBSIDIARY ENTITIES
--	--	---

AUDIT CYCLE

How the attestation lands

Atlas Verum delivers the controls design and walkthrough programme. The attestation under PCAOB AS 2201 or equivalent is delivered by the client's partner audit firm. Atlas Verum coordinates the handoff, supports the audit cycle from the client side, and resolves audit observations through to clean opinion. The audit partner firm is selected from Atlas Verum's trusted network and matched per engagement on independence, sector fit and capacity. Partner firms are not named publicly.

Atlas Verum Limited · Company No. 17203202
71–75 Shelton Street, Covent Garden, London WC2H
9JQ
Outside-IR35 · £2m PI · Net 30

DK Buledi, ACCA
11 years FS: PwC Pakistan, Deloitte
Qatar, PwC UK Banking & Capital
Markets, BDO UK

E: DK@AtlasVerum.co.uk
M: +44 7483 391 062
W: AtlasVerum.co.uk