MAGELLAN AI · SEMANTIC MATCH ENGINE · ONE-PAGER

SOX §404 — Audit Evidence for Data Mapping Changes

Two-component e-signature, hash-chained ledger, role-at-time-of-action — mapped to PCAOB AS 2201.

What the regulator asks

PCAOB inspections keep citing change-management ITGCs and segregation-of-duties as Part II findings. The question on the walkthrough is the same every cycle: *show me every change to this mapping, prove no one altered it, and prove a single contributor did not push it to production.* Magellan answers each as a property of the data structure, not a process commitment.

Clause → Magellan primitive

Clause	What it requires	How Magellan answers it
`§404 ICFR`	Change integrity over financial-reporting data flows.	SHA-256 hash chain over every ledger entry. A verifier walks the chain in O(n); any altered byte invalidates every downstream hash.
`AS 2201`	Segregation of duties between preparer and approver, evidenced.	Two-component e-signature on every release — Contributor draft + Approver release, enforced as distinct identities at the database, not in code.
`§404 + AS 2201`	Privilege escalation cannot rewrite who-did-what historically.	Role-at-time-of-action stamped on every entry. A contributor promoted to approver next quarter still appears as contributor in last quarter's ledger.
`§103`	Seven-year retention of audit working papers.	WORM secondary sink (S3 Object Lock, compliance mode); 7-year default retention is configurable but a Compliance-Officer-only operation.
`§302 / §906`	Officer attestation traceable to underlying records.	Quarterly Compliance Officer attestation is itself a ledger entry, signed and hash-bound to the range it certifies.

Why this works on inspection

- **The walkthrough takes minutes, not weeks.** Filter by mapping ULID and date range; the chronological order is the primary key, not a sortable column.
- **Reproducible exports.** Two pulls of the same range produce byte-identical evidence packs — the verification script runs on the auditor's own laptop.
- **Administrator cannot read the ledger.** Magellan's seven-role RBAC keeps platform admin and audit-evidence access on different roles. SoD is structural.

Evidence pack the assessor receives

A signed archive containing the ledger range (chronologically ordered by ULID), the SHA-256 hash chain, the role grants in effect during the range, the Compliance Officer's attestation entries, and a dependency-free verification script. Same shape every quarter, every walkthrough, every framework.