

EXCERPT · APPENDIX C

Deliberate Compliance: Field Guide at a Glance

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Deliberate Compliance: A Field Guide to Owning Your IT Controls is for technology leaders who own IT general controls. Management designs the controls and auditors test them; when that design gets handed away, teams inherit controls nobody can explain and pay to run them every year.

Appendix C condenses the field guide into the three pages that follow, so you can put it to work this quarter.

IN THESE THREE PAGES

THE OPERATING SEQUENCE

Align, scope, design, validate, execute. Each audit cycle feeds the next scope and design pass.

REQUIRED BY WHAT?

Trace every requirement to its source: a hard floor, a myth, sound practice or a customer contract.

SEVEN DESIGN DECISIONS

The trade-offs to weigh on any control when you have room to design it.

PUTTING ONE CONTROL TO WORK

Run your highest-friction control through the sequence, and where to start this quarter.

ABOUT THE PAPER

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Read the full paper: itrevolution.com/product/deliberate-compliance

QUESTIONS

Have a control that's costing too much to run? Email me at clare@oxerline.com.

— Clare Hawthorne, lead author and founder of OxerLine Advisory

Appendix C: Field Guide at a Glance

Actionable summary of the field guide. Full narrative, myths, and reference material are in the main paper and Appendices A and B.

The Operating Sequence (Section 2)

- **Align once** at program level, then each audit cycle:
- **Scope:** Which systems and controls are in this cycle (management decides)
- **Design:** Control language and process match how work happens (you + internal audit)
- **Validate:** Run the control at a small scale; fix what breaks before scaling
- **Execute:** Operate and produce evidence through the cycle

Each cycle feeds the next scope and design pass.

Required By What? (Section 3)

Before accepting any requirement, trace it to its source.

TABLE 4: Requirement Source Tracing

Authority	What it is	Your move
Hard floor	Framework or fraud-risk objective you cannot negotiate away	Minimize the friction
Myth	Audit convention or inherited default with no framework basis	Push back
Sound practice	Reasonable but not mandated	Own the judgment call
Customer contract	Required by customers via security questionnaire or contract	Trace to the deal, not the compliance framework

Seven Design Decisions (Section 4)

Apply to any control when you have room to design

TABLE 5: Seven Design Decisions

Superset Apply the control across the whole org. <i>Benefit: removes "Am I in scope?" doubt.</i>	Tight scope Apply the control only to the systems and teams that need it. <i>Benefit: Limits the blast radius of high-friction controls.</i>
Consolidated controls One control covers several risks. <i>Benefit: Cuts what you evidence and test.</i>	Split controls A risky subset gets its own control. <i>Benefit: Keeps a messy subset from sinking the whole control.</i>
Golden path One paved way everyone follows. <i>Benefit: Produces uniform, pull-ready evidence.</i>	Team autonomy Each team satisfies it in their own way. <i>Benefit: Adapts to each team's context.</i>
Continuous evidence Produced as the control runs. <i>Benefit: Nothing to scramble for at audit time.</i>	Reconstructed evidence Assembled at audit time. <i>Benefit: Only build evidence for what's sampled.</i>
High frequency Runs often, e.g., daily backup completion checks. <i>Benefit: Catches drift sooner.</i>	Low frequency Runs rarely, e.g., quarterly access reviews. <i>Benefit: Fewer samples to produce and defend.</i>
Operated by Engineering The team that owns the system runs the control. <i>Benefit: Stays closest to how work happens.</i>	Operated by Compliance Professionals A central team operates the control. <i>Benefit: Frees up engineering capacity.</i>
Eliminate Remove the control and do less. <i>Benefit: Removes the work entirely.</i>	Automate Keep it, but run it faster and hands-off. <i>Benefit: Cuts the manual effort.</i>

Putting One Control to Work (Section 4)

Align once: internal audit before the cycle; name ownership and rules of engagement; confirm approach with external auditor

- Read the control against the seven decisions
- Draft language and process to match how work actually happens
- Bring internal audit in before you scale
- Run at small scale: sample evidence, fix, operationalize
- Repeat on the next high-friction control

Per control: Scope → Design → Validate → Execute. Ask "Required by what?" at each step.

Start this Quarter

- **Program posture:** Align once, co-design with internal audit, own the sequence.
- **First move:** Pick the control producing the most friction. Run it through scope, design, validate, and execute. You own both the question and the design.