



# SOX Compliance in Salesforce: A Practical Field Tracking Checklist

**Document Owner: Andrew Forsyth**

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**Document Approver: Andrew Forsyth**

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# Introduction

The Sarbanes-Oxley Act (SOX) requires public companies to implement and maintain strong internal controls over financial reporting (ICFR). While SOX is most often associated with ERP systems and general ledger controls, Salesforce frequently contains financial-impact data that can directly influence revenue recognition, billing, and forecasting.

Unfortunately, Salesforce's native field history tracking has two critical limitations:

- **Retention Limit:** Only 18 months of change history is kept.
- **Tracking Limit:** Only 20 fields per object can be tracked.

These restrictions create serious audit gaps. Without a permanent, immutable record of changes to key financial-impact fields, organizations risk failing SOX 404 audits, triggering remediation projects, or—worst of all—allowing errors or manipulation to go undetected.

Processity Data History (PDH) solves this problem by capturing every change to every relevant field in Salesforce, indefinitely, with user attribution and instant export capability. This white paper provides a checklist for identifying the Salesforce fields that fall under SOX scope and explains how PDH makes your Salesforce environment audit-ready.

## SOX Compliance Requirements Relevant to Salesforce

While SOX legislation covers a wide range of corporate governance topics, Sections 302 and 404 are the most relevant for Salesforce administrators, architects, and compliance teams.

- **Section 302:** Corporate officers must certify the accuracy of financial reports and the effectiveness of internal controls.
- **Section 404:** Management must assess and report on the effectiveness of internal controls over financial reporting (ICFR).

For Salesforce, this translates into:

1. **Data Integrity Controls** - Ensuring financial-impact data in Salesforce is accurate and complete.
2. **Change Management Controls** - Tracking who changed what and when, especially for revenue-affecting fields.

3. **Access Controls** - Limiting and monitoring who can change sensitive data.

Auditors will expect organizations to prove that financial-impact data has not been altered without authorization and that all changes are fully documented and attributable to an individual.

## The Risks of Incomplete Field History in Salesforce

If your Salesforce instance only uses the native field history:

- You lose audit evidence after 18 months.
- You cannot track more than 20 fields per object, leaving many SOX-relevant fields unmonitored.
- You lack granular user attribution in a central, exportable format.
- You increase the risk of control failures during SOX 404 testing, which can trigger costly remediation.

## The SOX Field Tracking Checklist

Use this checklist to identify Salesforce fields that should be permanently tracked for SOX compliance. These are examples. Your organization's specific list may vary depending on your processes, integrations, and auditor requirements.

### 1. Revenue Recognition and Deal Data

- Opportunity Amount
- Stage
- Probability
- Close Date
- Forecast Category
- Revenue Recognition Date

**Why:** Changes here can shift when and how much revenue is recognized, as well as revenue forecasts.

## 2. Pricing, Discounts and Terms

- Product Price
- Discount %
- Total Contract Value
- Subscription Term
- Contract Start / End Dates

**Why:** Price changes, late-stage discounts, or term adjustments impact recognized revenue and margins.

## 3. Customer Master Data

- Legal Entity Name
- Billing Address / Tax Jurisdiction
- Billing Contact
- Tax ID / VAT Number

**Why:** Incorrect or manipulated master data can affect invoicing, tax compliance, and financial reporting accuracy.

Your Master Data Management strategy and tools may require different master data choices, including across different systems.

## 4. Contract and Order Management

- Order Status
- Amendment Details
- Renewal Terms
- Approval Status

**Why:** Contract changes can alter obligations, revenue schedules, and forecast accuracy.

## 5. Custom Finance-Linked Fields

- ERP Integration Fields (for example, GL Code, Invoice Sent Date)
- Payment Terms
- Tax Exemption Status

**Why:** Anything feeding the general ledger, billing, or revenue systems is in SOX scope.

Here again, your Master Data Management strategy and tools may require different master data choices especially for finance related fields often present in multiple systems.

# How PDH Enables SOX Audit Readiness

Processity Data History addresses Salesforce's native limitations with:

- Unlimited Field Tracking: Monitor all SOX-relevant fields without a 20-field cap.
- Permanent Retention: Maintain history indefinitely to cover multi-year audit requests, or audit requests for multi-year processes (e.g. long sales processes).
- User Attribution: Tie every change to a specific named user for access control validation.
- Audit-Ready Exports: Deliver change logs instantly in CSV or PDF for auditors.
- Native Salesforce Integration: No external data warehouse or sync delays.

## Sample Auditor Questions PDH Can Instantly Answer

- Who changed the Opportunity Amount for Deal X on December 15th?
- When was the Contract End Date modified, and by whom?
- Were any Closed Won opportunities reverted to an earlier stage after quarter close?
- How many high-discount approvals were overridden last quarter?

## Conclusion

SOX audits demand clear, defensible evidence of internal controls over financial-impact data. While Salesforce plays a crucial role in sales and revenue processes, its native history tracking leaves dangerous compliance gaps.

With Processity Data History, you can:

- Eliminate field tracking limits
- Preserve change history indefinitely

- Attribute every change to a specific user
- Provide auditors with instant, complete, trustworthy records

**Always be audit-ready. Always be SOX-compliant.**