

NIST IR 8477-Based Set Theory Relationship Mapping (STRM)

Reference document: Secure Controls Framework (SCF) version 2026.1
 STRM Guidance: <https://securecontrolsframework.com/start-here/set-theory-relationship-mapping-strm/>

Focal Document:

Focal Document URL:
 Published STRM URL:

Sarbanes Oxley Act (SOX)

<https://www.govinfo.gov/content/pkg/COMPS-1883/pdf/COMPS-1883.pdf>
<https://content.securecontrolsframework.com/strm/scf-strm-usa-federal-law-sox-2002.pdf>

FDE #	FDE Name	Focal Document Element (FDE) Description	STRM Rationale	STRM Relationship	SCF Control	SCF #	Secure Controls Framework (SCF) Control Description	Strength of Relationship	Notes
302	[15 U.S.C. 7241] CORPORATE RESPONSIBILITY FOR FINANCIAL REPORTS.	N/A	Functional	No Relationship	N/A	N/A	N/A	0	No applicable SCF control
302(a)	REGULATIONS REQUIRED	The Commission shall, by rule, require, for each company filing periodic reports under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m, 78o(d)), that the principal executive officer or officers and the principal financial officer or officers, or persons performing similar functions, certify in each annual or quarterly report filed or submitted under either such section of such Act that—	Functional	Intersects With	Designated Certifying Official	CPL-01.7	Mechanisms exist to designate an individual the authority to make statements of conformity on behalf of the organization.	5	
302(a)(1)	REGULATIONS REQUIRED	the signing officer has reviewed the report;	Functional	Intersects With	Conformity Attestations	CPL-01.8	Mechanisms exist for the certifying official to attest to the accuracy of conformity attestations, based on applicable laws, regulations and/or contractual criteria.	5	
302(a)(2)	REGULATIONS REQUIRED	based on the officer's knowledge, the report does not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading;	Functional	Intersects With	Conformity Attestations	CPL-01.8	Mechanisms exist for the certifying official to attest to the accuracy of conformity attestations, based on applicable laws, regulations and/or contractual criteria.	5	
302(a)(3)	REGULATIONS REQUIRED	based on such officer's knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition and results of operations of the issuer as of, and for, the periods presented in the report;	Functional	Intersects With	Conformity Attestations	CPL-01.8	Mechanisms exist for the certifying official to attest to the accuracy of conformity attestations, based on applicable laws, regulations and/or contractual criteria.	5	
302(a)(4)	REGULATIONS REQUIRED	the signing officers—	Functional	Intersects With	Designated Certifying Official	CPL-01.7	Mechanisms exist to designate an individual the authority to make statements of conformity on behalf of the organization.	5	
302(a)(4)(A)	REGULATIONS REQUIRED	are responsible for establishing and maintaining internal controls;	Functional	Intersects With	Designated Certifying Official	CPL-01.7	Mechanisms exist to designate an individual the authority to make statements of conformity on behalf of the organization.	5	
302(a)(4)(B)	REGULATIONS REQUIRED	have designed such internal controls to ensure that material information relating to the issuer and its consolidated subsidiaries is made known to such officers by others within those entities, particularly during the period in which the periodic reports are being prepared;	Functional	Intersects With	Designated Certifying Official	CPL-01.7	Mechanisms exist to designate an individual the authority to make statements of conformity on behalf of the organization.	5	
302(a)(4)(C)	REGULATIONS REQUIRED	have evaluated the effectiveness of the issuer's internal controls as of a date within 90 days prior to the report; and	Functional	Intersects With	Designated Certifying Official	CPL-01.7	Mechanisms exist to designate an individual the authority to make statements of conformity on behalf of the organization.	5	
302(a)(4)(D)	REGULATIONS REQUIRED	have presented in the report their conclusions about the effectiveness of their internal controls based on their evaluation as of that date;	Functional	Intersects With	Designated Certifying Official	CPL-01.7	Mechanisms exist to designate an individual the authority to make statements of conformity on behalf of the organization.	5	
302(a)(5)	REGULATIONS REQUIRED	the signing officers have disclosed to the issuer's auditors and the audit committee of the board of directors (or persons fulfilling the equivalent function)	Functional	Intersects With	Conformity Attestations	CPL-01.8	Mechanisms exist for the certifying official to attest to the accuracy of conformity attestations, based on applicable laws, regulations and/or contractual criteria.	5	
302(a)(5)(A)	REGULATIONS REQUIRED	all significant deficiencies in the design or operation of internal controls which could adversely affect the issuer's ability to record, process, summarize, and report financial data and have identified for the issuer's auditors any material weaknesses in internal controls; and	Functional	Intersects With	Conformity Attestations	CPL-01.8	Mechanisms exist for the certifying official to attest to the accuracy of conformity attestations, based on applicable laws, regulations and/or contractual criteria.	5	
302(a)(5)(B)	REGULATIONS REQUIRED	any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal controls; and	Functional	Intersects With	Conformity Attestations	CPL-01.8	Mechanisms exist for the certifying official to attest to the accuracy of conformity attestations, based on applicable laws, regulations and/or contractual criteria.	5	
302(a)(6)	REGULATIONS REQUIRED	the signing officers have indicated in the report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of their evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.	Functional	Intersects With	Conformity Attestations	CPL-01.8	Mechanisms exist for the certifying official to attest to the accuracy of conformity attestations, based on applicable laws, regulations and/or contractual criteria.	5	
302(b)	FOREIGN REINCORPORATIONS HAVE NO EFFECT	Nothing in this section 302 shall be interpreted or applied in any way to allow any issuer to lessen the legal force of the statement required under this section 302, by an issuer having reincorporated or having engaged in any other transaction that resulted in the transfer of the corporate domicile or offices of the issuer from inside the United States to outside of the United States.	Functional	No Relationship	N/A	N/A	N/A	0	No applicable SCF control
302(c)	DEADLINE	The rules required by subsection (a) shall be effective not later than 30 days after the date of enactment of this Act.	Functional	No Relationship	N/A	N/A	N/A	0	No applicable SCF control
404	[15 U.S.C. 7262] MANAGEMENT ASSESSMENT OF INTERNAL CONTROLS	N/A	Functional	No Relationship	N/A	N/A	N/A	0	No applicable SCF control
404(a)	RULES REQUIRED	The Commission shall prescribe rules requiring each annual report required by section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)) to contain an internal control report, which shall—	Functional	Intersects With	Conformity Assessment	CPL-01.4	Mechanisms exist to conduct assessments to demonstrate security, compliance and/or resilience capability conformity with applicable cybersecurity and data protection laws, regulations and/or contractual obligations.	5	
404(a)(1)	RULES REQUIRED	state the responsibility of management for establishing and maintaining an adequate internal control structure and procedures for financial reporting; and	Functional	Subset Of	Security, Compliance & Resilience Program (SCRIP)	GOV-01	Mechanisms exist to facilitate the implementation of security, compliance and resilience governance controls.	5	
404(a)(2)	RULES REQUIRED	contain an assessment, as of the end of the most recent fiscal year of the issuer, of the effectiveness of the internal control structure and procedures of the issuer for financial reporting.	Functional	Intersects With	Conformity Assessment	CPL-01.4	Mechanisms exist to conduct assessments to demonstrate security, compliance and/or resilience capability conformity with applicable cybersecurity and data protection laws, regulations and/or contractual obligations.	5	
404(b)	INTERNAL CONTROL EVALUATION AND REPORTING	With respect to the internal control assessment required by subsection (a), each registered public accounting firm that prepares or issues the audit report for the issuer, other than an issuer that is an emerging growth company (as defined in section 3 of the Securities Exchange Act of 1934), shall attest to, and report on, the assessment made by the management of the issuer. An attestation made under this subsection shall be made in accordance with standards for attestation engagements issued or adopted by the Board. Any such attestation shall not be the subject of a separate engagement.	Functional	Intersects With	Conformity Assessment	CPL-01.4	Mechanisms exist to conduct assessments to demonstrate security, compliance and/or resilience capability conformity with applicable cybersecurity and data protection laws, regulations and/or contractual obligations.	5	
404(c)	EXEMPTION FOR SMALLER ISSUERS	Subsection (b) shall not apply with respect to any audit report prepared for an issuer that is neither a "large accelerated filer" nor an "accelerated filer" as those terms are defined in Rule 12b-2 of the Commission (17 C.F.R. 240.12b-2).	Functional	No Relationship	N/A	N/A	N/A	0	No applicable SCF control