



Quarterly review — 21 staff-days a month

LINDBERGH FORMATION — 16 rue de Maillé, 91310 Montlhéry, France · Companies register (RCS) Evry 817 946 114

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Timesheets and approval log · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. The measures come from the **firm's timesheets**, the **approval log** and the **successive versions of the answers sent** — not from a sector average.

The four items, and what they hand back

Item	Before	After	Handed back per month
Answering routine questions	55 % of enquiry handling time	9 %	49 h — 7.0 days
Finding an item inside a file	35 % of time spent in the file	6 %	44 h — 6.3 days
Chasing missing documents	40 % of close preparation time	8 %	28 h — 4.0 days
Building an advisory file	48 min per file	22 min	26 h — 3.7 days

Item	Before	After	Handed back per month
Total	—	—	147 h — 21.0 staff-days, one full-time equivalent

What those hours became

Measure	Previous quarter	This quarter
Hours booked to “advisory”	base 100	138 — that is +38 %
Annual review meetings held before 30 June	4	9
Files taken on at unchanged headcount	0	11

The number of annual review meetings is the only figure on this list that clients see — and it is the one they pay for. The rest is time handed back; this one is time handed back **visibly**.

The figure that does not flatter the agent

Measure	Value	Reading
Answers prepared over the quarter	741	247 a month
Answers sent after approval	684	57 escalated to a staff member
Answers corrected before sending	61 — that is 8.9 %	Published by the agent, not discovered by the firm
of which concentrated on 9 files	44 of the 61	Customised chart of accounts, no written rule
Correction rate on those 9 files	14.2 %	Against 2.8 % on the other 205

The fix, already applied and measured

Action	Scope	Result
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One hour with the account manager, writing down the customised accounts and what they cover	3 files out of 9	14.2 % → 3.1 % in six weeks
Proposal	The remaining 6 files	Same format, three hours in all

Three hours settled a third of the problem. An unfavourable figure published without an action is a confession; published with its measured cause and its quantified fix, it is what lets the firm know where it stands.

What never varied

Measure	Value
Answers sent without human approval	0 out of 741 prepared
File consultations logged	4,812
Access to a file outside remit	0
Advice sent without the certified accountant's signature	0 out of 183

For the firm to set

Order in which to take the remaining 6 files: _____

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