Anomalies — 1,240 alerts and the year-end close

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

Document issued on 09/11/2026

Six families, checking as they arise · fictional document

> **Fictional document — demonstration example**
> This document is produced by the Blue Lemon Agent website to illustrate what an AI agent hands to its users. The companies, matters, amounts and people in it are invented. It has no legal, accounting or commercial value.

> **Fictional document**, produced for the demonstration. **A discrepancy born in March and found in December is corrected by an adjusting entry; the same discrepancy found in March is corrected by the original document.** That is neither the same accounting quality nor the same time.

The six families of anomalies, over the year

Family	Alerts	What it reveals
Duplicate invoices	**396**	**Concentrated on call-off contracts — see the attachment on the tightened criterion**
Divergent postings for one and the same type of expense	284	The same service posted to two accounts depending on the department

Family	Alerts	What it reveals
Gaps between commitment and payment order	**218**	**including 31 overruns of a contract's maximum amount, stopped before the payment order**
Missing year-end accruals	174	Year-end charges not accrued
Revenue orders issued against settled third-party accounts	112	A payer who had already paid
VAT split discrepancies	56	Water and sewerage ancillary budgets
Total	**1,240**	**1,187 dealt with in the month they were born**

The time this shifts

Item	Share of handling time	In minutes	Annual volume	Time returned
Examining an anomaly	**37 % → 9 %**	**24 min → 6 min**	**1,240**	**372 hours**

What disappears is rebuilding the file: finding the invoice, the commitment, the call-off order and the entry, then setting them side by side. **What remains is the judgement — and that is not delegated.**

What it changes for the year-end close

Measure	Before	After
Discrepancies left to settle at year-end	**1,240**	**53 — one day for two people**
Statement of outstanding revenue	**Six weeks after the close**	**The fourth working day**
Department tied up during the close	Six weeks, the whole department	**The checking has already happened as things arose**

LINDBERGH FORMATION — Blue Lemon Agent — Companies register (RCS) Évry 817 946 114 —
Legal notice (in French): bluelemonagent.ai/mentions-legales

The proposed monthly statement

Content	Frequency	Recipients to settle
Anomalies by budget and by spending department, with the age of each discrepancy	**First working day of the month**	**The finance department alone, or the 46 departments too — for the authority to decide**

> **Continuous checking does not replace the year-end close: it empties it of what should never have reached it.** The 53 discrepancies that remain are the ones that genuinely call for a year-end judgement.

For the authority to settle

Recipients of the monthly anomaly statement: _____

> **Request a demo with your own documents**
> This document is a fictitious example. To see the agent work on your own documents, request a demo from its page.
> https://bluelemonagent.ai/en/secteur-public/metiers/agent-ia-comptable-public

Scope of this document: the service operated by Blue Lemon Agent. For an agent deployed at your premises, the applicable location is that of the architecture set out in the quotation and verified before commissioning; local execution is announced only for the configuration explicitly described and accepted in the quotation; the applicable isolation depends on the deployment mode set out in the quotation, no dedicated isolation being presumed; the encryption mechanisms in transit and at rest, their components and key management are those documented for the architecture chosen; roles and permissions are configured and accepted for the identities and systems actually connected; the events logged, their content, their retention period and who may access them are defined for the deployment chosen.

LINDBERGH FORMATION — Blue Lemon Agent — Companies register (RCS) Évry 817 946 114 —
Legal notice (in French): bluelemonagent.ai/mentions-legales