



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

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Six families, checking as they arise · fictional document

Fictional document — demonstration example

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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

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: _____

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