The 9 two-valued indicators — and the 4 rules run across 36 months

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

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Five sources reconciled, 96 dashboards and 18 reports re-examined · 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 — indicators, values and gaps invented for the demonstration. **None of these nine indicators has been « corrected »: both values are right, each within its own scope. What was missing was not a calculation, it was a sentence — and the four rules below are written and already run across 36 months of figures actually released: they are waiting for a signature, not for a study.**

The 9 indicators, their two values, and the word that separates them

Indicator	Value A — and its source	Value B — and its source	Gap	What separates them	Already presented in both versions

Headcount at 31 December	**612 — HR system, staff in post**	**574 — payroll, staff paid in December**	**38**	**Career breaks, parental leave, outward secondments**	**Yes**
Payroll	**€24.10m — accounting chapter 012**	**€23.42m — payroll, gross + employer contributions**	**€680,000**	**Elected members' allowances, occupational health, statutory insurance**	**Yes**
Absence rate	**7.4% — calendar days**	**5.9% — working days**	**1.5 points**	**The denominator**	**Yes**
Real operating expenditure	**€46.8m — main budget**	**€51.3m — main budget + 3 ancillary budgets**	**€4.5m**	**The budget concerned**	**Yes**
Aquatic centre attendance	184,200 entries — total count	171,600 — till software	12,600	School entries do not go through the tills	No
Contracts awarded	74 — procurement module	61 — procurement team's spreadsheet	13	Variations counted as contracts in one of them	No
Supplier payment time	**21 days — from the payment order date**	**28 days — from receipt of the invoice**	**7 days**	**The start of the count**	No

Meals served	214,800 — catering software	208,400 — revenue orders to families	6,400	Staff and teacher meals, served, not billed	No
Grants to associations	**€1.42m — account 6574**	**€1.68m — community life department's table**	**€260,000**	**In-kind support — premises and staff — valued in one of them**	**Yes**

> **The seventh deserves a pause, because a footnote will not settle it. The figure presented until now — 21 days — is not the supplier payment time in the regulatory sense: that runs from RECEIPT OF THE INVOICE to its settlement, not from the payment order date. The value that binds you is therefore 28 days, where the rule applicable to local authorities sets 30. You are within the rule — but your margin is 2 days, not 9. This is exactly the kind of gap it is better to discover here than in an audit report**, and it does not come alone: the year's 74,200 payment orders are sorted by stage, and 2 stages concentrate 71% of the elapsed time.

The four scope-control rules, written in the language of your own sheets, run across 36 months

Rule	What it says	Alerts / 36 months	Confirmed on examination	Share confirmed	What it lets through

A	**A total of expenditure or income released without naming the budget concerned**	**214**	**203**	**94.9%**	11 documents carried the mention in the title, not in the table
B	**Two values of the same indicator released less than 30 days apart**	**88**	**81**	**92.0%**	7 gaps came from a closing falling between the two releases
C	**A headcount or payroll figure released without the employment status retained**	**76**	**76**	**100%**	—
D	**A rate whose denominator has changed since the previous release**	**61**	**54**	**88.5%**	7 denominator changes had been flagged in committee
All four together	—	**439**	**414**	**94.3%**	**25 alerts examined for nothing out of 439**

> **Rule D exists because the first three let something through, and you had to know it before signing. 61 rates had been released after a change of denominator** — absence moving from calendar days to working days is the textbook case: no missing budget, no double value within 30 days, no missing status. **None of rules A, B or C saw them. Rule D was written for that hole, then run across**

> **the same 36 months before being put to you. A rule proposed without measuring what it misses is not a rule, it is a hunch.**

What the four rules cover of the 447 divergences found

Scope examined	Documents	Divergences found	Covered by the 4 rules	Coverage
Committee dashboards	96	312	294	94.2%
Statutory reports and papers	18	135	120	88.9%
Total across 36 months	**114**	**447**	**414**	**92.6%**
Annualised	**38**	**149**	**138**	**—**

The go-live schedule — one rule per quarter, and the arithmetic behind it

Quarter	Rule switched on	Expected alerts (backlog included)	Examination at 10 min a line	Expected share confirmed
1st	**C — 100% confirmation, no examination time wasted**	**42**	**7 h**	**100%**
2nd	+ A — the largest volume, and the most visible in the chamber	56	9 h 20	94.9%
3rd	+ B — double values within 30 days	23	3 h 50	92.0%

Quarter	Rule switched on	Expected alerts (backlog included)	Examination at 10 min a line	Expected share confirmed
4th	+ D — the hole left by the first three	16	2 h 40	88.5%
All four on the same day, in Q1	**A + B + C + D**	**168**	**28 h, in the middle of budget preparation**	**94.3%**

I advise against switching all four rules on the same day, and I cost that advice: 168 alerts in the first quarter, i.e. roughly 28 hours of examination for your management controller — at the precise moment she is preparing the annual budget. One rule per quarter is 7 hours the first time, and you keep control of what you look at. The first quarter picks up the backlog — figures still circulating in released documents; **at steady state, the four rules produce 149 alerts a year, 138 of them confirmed. This is a recommendation, not a condition: if you want all four straight away, they are ready.**

> **Withdrawal is as simple as go-live. A rule stops with a word, within the second**, and **the figures it had put into checking go back out for release with the reason and the date of the withdrawal. Nothing is blocked permanently, nothing disappears. And bringing a rule into force stays with the department:** a rule only goes live once approved by the director of finance and performance — **which is precisely what makes the figure defensible against the elected member who disputes it. A rule falling below 80% confirmation makes figures examined for nothing: its tightened version is brought to you in the quarter concerned, already run across the history.**

Reference scope retained for each of the 9 indicators, settled by the director of finance on: ______

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Rules retained and go-live order — confirmation threshold proposed at 80% — set on: ______

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.

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