The four discrepancy rules — written, run over 24 months

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

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Flags, share confirmed and what each rule lets through · fictional document

Fictional document — demonstration example
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Fictional document, produced for the demonstration. **A flag is a gap between an entry and a voted act or a document, never a judgement on an officer. No rule takes effect without the approval of the head of finance, and each one is withdrawn with a word.**

The four rules, as they run today

Rule	What it compares	Flags over 24 months	Confirmed after examination	Share confirmed
A — coding	**The proposed account, against the accounts opened in the voted budget and against the nature of the document**	**892**	**806**	**90.4 %**

Rule	What it compares	Flags over 24 months	Confirmed after examination	Share confirmed
B — duplicate	**Same payee, same amount, same invoice reference within 45 days**	**214**	**187**	**87.4 %**
C — supporting document	**The document attached, against the list required for the nature of the expenditure — annex I of the French general local authorities code, article D. 1617-19**	**1,106**	**1,042**	**94.2 %**
D — appropriations	**The cumulative amount ordered at chapter level, against the appropriations opened after budget amendments**	**61**	**61**	**100 %**
Total	—	**2,273**	**2,096**	**92.2 %**

The figure that does not flatter the agent — the first version of the rules

Quarter	Entries pre-checked	Flags	Unfounded	Share unfounded
First quarter	**2,130**	**214**	**97**	**45 %**
Second quarter	**2,240**	**139**	**11**	**8 %**

Cause of the 97 unfounded flags	Number	What had happened	What removed it

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Accounts opened by local resolution and absent from the reference chart of accounts	**71**	**Rule A was reading a reference chart of accounts instead of the chart voted by the town council on 16 December 2025**	**Rule A rewritten to read the town's own chart of accounts**
Roadworks call-off contract	**18**	**The supporting document expected is the purchase order, not the invoice; rule C was asking for the invoice**	**Rule C rewritten to recognise call-off contract documents**
Situations with no precedent in the two financial years	8	No comparable case in the history	**Brought to the head of finance instead of being settled**
Total	**97**	—	**Rules rerun over 24 months: 0 real discrepancy lost**

One flag in two had someone looking at a correct entry, and the cause was single: two rules were reading a reference that was not the town's own. That is good news, because it is a cause that can be removed — it was, in one night, and the check has been held every night since. **The figure is published at the same level as the others: better that it comes from the record than from a council meeting.**

The threshold of rule A — the trade-off put on both sides

	Current threshold	Threshold raised one notch	Difference
Flags over 24 months	**892**	**594**	**−298**
Share unfounded	**8 %**	**4 %**	**−4 points**
Real discrepancies still found	**806**	**775**	**−31 lost**

	Current threshold	Threshold raised one notch	Difference
Entries looked at for nothing, per year	86 — one every week and a half	**24**	−62
Corresponding payment order rejections	**14 remaining**	**31 more, that is 45**	**35 minutes and nine days' delay each**

> **The arithmetic is the town's own, and it fits in one sentence: 86 two-minute glances a year against 31 rejections of 35 minutes plus nine days' delay to the supplier. The recommendation is to keep the current threshold** — but **the figure is given on both sides, and the threshold changes with a word, in both directions. The decision belongs to the head of finance, and it takes ten minutes.**

What each rule lets through, and it is written down

Rule	What it does not see	What catches it
A — coding	A coding that is technically possible but economically inexact — an account that is open and consistent with the document, but not the right one	**The public accountant's check, and the quarterly review**
B — duplicate	A duplicate whose invoice reference differs — a re-invoicing under another number	**Matching on amount and payee over 12 months, proposed as a second level**
C — supporting document	A document that is present and of the right nature, but whose content does not correspond to the expenditure	The reading by the accounting officer, to whom the document is shown alongside the payment order

Rule	What it does not see	What catches it
D — appropriations	Nothing within its scope — the rule is arithmetic	**100 % confirmed over 24 months**

Threshold of rule A settled by the head of finance: ______

Second-level rule B — go-live granted / deferred: ______

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