Causes of discrepancy — 1,004 out of 1,240

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

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Five financial years reread, 92,000 payments · fictional document

Fictional document — demonstration example
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Fictional document, produced for the demonstration. **The count covers what the revenue offices take in, not what a person does.** No individual indicator is established: **with one manager and two deputies, an indicator per post would identify the person.**

A revenue office allows an officer to take certain payments directly on the municipality's behalf, and requires him to remit them to the public accountant. The revenue manager is personally answerable for the money he handles: a cash shortfall is charged to him until he is discharged of it.

What the four offices take in each year

Element	Annual volume	Note
Payments taken	**18,400**	**€412,000 across four offices**
Receipts issued	14,900	Continuous numbering per office

Element	Annual volume	Note
Operating days	**210**	**2 h 40 per day**
Remittance slips to the public accountant	12	One a month
Amicable reminders	980	Out of 1,480 unsettled receivables

The four causes carrying 81 % of discrepancies

Cause of discrepancy	Discrepancies per year	What the cause reveals	Proposed check
Payment entered against the wrong revenue office	**412**	**Almost all between canteen and after-school care — the two services the same families pay for on the same day**	**Check 1 — to open first, with the allocation rule**
Receipt with no matchable invoice reference	**268**	**The cause that costs an evening at month-end**	**Check 2**
Apparent duplicate payment	248	**See the attachment on the tightened criterion**	Check 3 — to open last
Gap between the receipt book total and the amount remitted	76	**All below €15, all regularised — but each one cost a search**	Check 4
Subtotal	**1,004**	**81 % of the 1,240 discrepancies**	—
Scattered causes	236	None exceeds 3 % on its own	Handled as they arise

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The first two checks carry 680 of the 1,240 discrepancies — 55 % of the search work. The other two can wait until the end of the first quarter: **tackling two causes out of four handles more than half the problem in half an hour of approval.**

What a late discrepancy costs today

Measure	Value	What it carries
Discrepancies found only at the close	**68**	**The original document can no longer be consulted: only the adjusting entry remains**
Preparing a day's receipts	**1 h 36 out of the day's 2 h 40 — 60 %**	**Down to 16 minutes, that is 10 %**
Arrears over three financial years	**€39,600**	**of which €24,156 — 61 % — on families the reminders have not yet reached**
Breaks in numbering found over five financial years	**4**	All in 2022, all explained and documented

The dry run over the past financial year

What was replayed	Result	Reading
The four checks run over the 18,400 payments	**1,004 discrepancies found on the day itself**	**Against 68 discovered at the close — same work, with the original document still to hand**
Trial day of 94 payments	**6 discrepancies**	**All 6 would have been discovered at the month-end close**

> **The revenue manager's personal liability makes an exhaustive, traced check more protective than a spot check. It is not an extra burden: it is what**

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allows a dated log to be produced the day someone asks how the totals are shown to agree.

For the authority to settle

Order in which the four checks are opened, settled by the revenue manager: _____

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