



# Accrual Completeness Estimator

<b>Client</b>	Meridian Capital Group, LLC
<b>Period</b>	FY 2025 (January 1 – December 31, 2025)
<b>Source Document</b>	Trial Balance — FY2025
<b>Source File</b>	meridian_tb_fy2025.csv
<b>Source Context</b>	Exported from Meridian ERP (QuickBooks Enterprise) on Jan 15, 2026
<b>Prepared</b>	2nd March 2026

# Accrual Completeness Estimator

Meridian Capital Group, LLC

2nd March 2026 • WP-ACE-001

## I. Scope

Period Tested ...	FY 2025 (January 1 - December 31, 2025)
Source ...	Trial Balance - FY2025 (meridian_tb_fy2025.csv)
Accrual Accounts Identified .....	6
Total Accrued Balance .....	\$289,000.00
Prior Period Data .....	Included
Threshold .....	50%
Monthly Run-Rate .....	\$485,646.00
Accrual-to-Run-Rate .....	59.5%

The automated accrual completeness estimation procedures documented in this workpaper were performed on the accrual account balances and run-rate data provided by management for the period under examination. These procedures are designed to identify potential data anomalies that may warrant further investigation by the engagement team. The analysis was performed with reference to the FASB Accounting Standards Codification and applicable professional auditing standards.

## II. Accrual Accounts

Account	Balance	Matched Keyword
Accrued Payroll	\$142,000.00	accrued
Accrued Interest Payable	\$24,500.00	accrued
Accrued Utilities	\$8,200.00	accrued
Accrued Legal Fees	\$35,000.00	accrued
Warranty Reserve	\$18,750.00	reserve
Deferred Revenue	\$60,550.00	deferred
<b>TOTAL</b>	<b>\$289,000.00</b>	

## III. Run-Rate Analysis

Metric	Value
Prior Operating Expenses (Annual)	\$5,827,750.00
Monthly Run-Rate	\$485,646.00
Total Accrued Balance	\$289,000.00

Accrual-to-Run-Rate Ratio	59.5%
Threshold	50%
Below Threshold	No

## Narrative

The accrual-to-run-rate ratio of 59.5% exceeds the 50% threshold, suggesting accrual balances are within a reasonable range relative to operating activity levels. However, the practitioner should verify the completeness of the warranty reserve and deferred revenue balances against supporting documentation.

**Interpretive Context:** The results presented herein reflect automated data analytics and are intended to support, not replace, professional judgment. Identified anomalies may indicate areas requiring additional inquiry but do not, in themselves, constitute evidence of error, fraud, or material misstatement. The engagement team should evaluate each flagged item in the context of the overall engagement risk assessment and perform corroborating procedures as deemed necessary under applicable professional standards.

## Authoritative References

Body	Reference	Topic	Status
FASB	ASC 450-20	Contingencies — Loss Contingencies	Current

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This memo documents automated accrual completeness testing procedures per ISA 520 (Analytical Procedures). Results represent data anomalies identified through analytics and are not conclusions regarding internal control effectiveness, fraud, or material misstatement risk. The auditor must evaluate each flagged item in the context of the engagement and perform additional procedures as necessary per professional standards. This memo does not constitute audit evidence sufficient to support an opinion without corroborating procedures. Generated by Paciolus — Zero-Storage Audit Intelligence.