

DATA ANALYTICS REPORT — NOT AN AUDIT COMMUNICATION. This report lists data anomalies detected through automated testing. It does not constitute an audit opinion, internal control assessment, or management letter per ISA 265/PCAOB AS 1305. The auditor must perform additional procedures and provide all deficiency classifications in the blank section below.



Anomaly Summary Report

| | |
|-----------------|---|
| Client | Meridian Capital Group, LLC |
| Period | FY 2025 (January 1 – December 31, 2025) |
| Prepared | 24th February 2026 |

I. Scope

Tools Executed: 8 of 12 available tools

Total Tool Runs: 14

| Tool | Runs | Last Run |
|----------------------------|------|--------------------|
| Trial Balance Diagnostics | 2 | Feb 10, 2026 14:32 |
| Journal Entry Testing | 2 | Feb 11, 2026 09:15 |
| AP Payment Testing | 1 | Feb 11, 2026 10:48 |
| Payroll & Employee Testing | 1 | Feb 11, 2026 11:22 |
| Revenue Testing | 2 | Feb 12, 2026 08:45 |
| AR Aging Analysis | 1 | Feb 12, 2026 10:30 |
| Fixed Asset Testing | 3 | Feb 13, 2026 14:05 |
| Bank Reconciliation | 2 | Feb 14, 2026 09:00 |

II. Data Anomalies by Tool

Total Anomalies: 12 | High: 4 | Medium: 5 | Low: 3

Journal Entry Testing (3 items)

| # | Severity | Description |
|---|----------|---|
| 1 | HIGH | 3 unbalanced journal entries where debits do not equal credits |
| 2 | HIGH | 4 journal entries posted on US federal holidays (Thanksgiving, Christmas) |
| 3 | MEDIUM | 156 entries clustered in last 3 days of each month (10.4% flag rate) |

AP Payment Testing (3 items)

| # | Severity | Description |
|---|----------|--|
| 1 | HIGH | 2 exact duplicate payments totaling \$14,200 to vendor 'Apex Office Solutions' |
| 2 | HIGH | 3 payments processed before invoice date — potential prepayment anomaly |
| 3 | MEDIUM | 5 payments just below \$10,000 approval threshold on consecutive dates |

Revenue Testing (2 items)

| # | Severity | Description |
|---|----------|--|
| 1 | MEDIUM | 7 entries with potential cut-off risk — revenue recorded within 3 days of period end |
| 2 | MEDIUM | Single customer represents 38% of total revenue — concentration risk |

Fixed Asset Testing (2 items)

| # | Severity | Description |
|---|----------|--|
| 1 | MEDIUM | 2 assets with accumulated depreciation exceeding original cost |

| | | |
|---|-----|---|
| 2 | LOW | 12 fully depreciated assets still in use — potential impairment indicator |
|---|-----|---|

AR Aging Analysis (2 items)

| # | Severity | Description |
|---|----------|--|
| 1 | LOW | Allowance-to-receivable ratio of 2.1% — below industry benchmark of 3–5% |
| 2 | LOW | 3 customers exceeding credit limits totaling \$142,000 over-limit |

III. For Practitioner Assessment

The auditor should document their assessment of the data anomalies above, including any implications for the audit approach, control testing, or substantive procedures.

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