



Analytical Procedures Memo

Client	Meridian Capital Group, LLC
Period	FY 2024 vs. FY 2025
Source Document	Trial Balance Comparison — FY2024 vs FY2025
Source File	meridian_multi_period.csv
Source Context	Exported from Meridian ERP (QuickBooks Enterprise) on Jan 15, 2026
Reference	APC-2026-0224-434
Prepared	24th February 2026

I. Scope

Source ... Trial Balance Comparison – FY2024 vs FY2025 (meridian_multi_period.csv)	
Periods Compared	FY 2024 vs. FY 2025
Total Accounts Analyzed	247
Material Movements	8
Significant Movements	22
Minor Movements	217
Dormant Accounts	3

The automated analytical procedures and trend analysis procedures documented in this workpaper were performed on the trial balance data across reporting periods 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. Movement Summary

New Accounts	4
Closed Accounts	2
Sign Changes	1
Increases	142
Decreases	95
Unchanged	3

III. Significant Account Movements

Account	Prior	Current	Change	% Change	Type
Revenue — Consulting Services	\$3,600,000.00	\$4,250,000.00	\$650,000.00	+18.1%	Increase
Cost of Goods Sold	\$2,400,000.00	\$2,890,000.00	\$490,000.00	+20.4%	Increase
Cash and Cash Equivalents	\$776,750.00	\$1,245,000.00	\$468,250.00	+60.3%	Increase
Salaries & Wages	\$1,180,000.00	\$1,420,000.00	\$240,000.00	+20.3%	Increase
Accounts Receivable — Trade	\$750,000.00	\$892,000.00	\$142,000.00	+18.9%	Increase
Long-Term Debt	\$1,620,000.00	\$1,500,000.00	-\$120,000.00	-7.4%	Decrease
Marketing & Advertising	\$120,000.00	\$195,000.00	\$75,000.00	+62.5%	Increase
Inventory	\$494,000.00	\$456,000.00	-\$38,000.00	-7.7%	Decrease

IV. Lead Sheet Summary

Lead Sheet	Name	Accounts	Prior Total	Current Total	Net Change
A	Cash & Equivalents	3	\$776,750.00	\$1,245,000.00	\$468,250.00
B	Receivables	5	\$750,000.00	\$892,000.00	\$142,000.00
E	Fixed Assets	18	\$2,100,000.00	\$2,240,000.00	\$140,000.00
G	Payables	8	\$567,000.00	\$634,000.00	\$67,000.00
N	Revenue	6	\$5,800,000.00	\$6,850,000.00	\$1,050,000.00

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.

V. Authoritative References

Body	Reference	Topic	Status
FASB	ASC 250-10	Accounting Changes and Error Corrections — Overall	Current
FASB	ASC 270-10	Interim Reporting — Overall	Current

VI. Conclusion

Based on the analytical procedures applied comparing FY 2024 to FY 2025, 30 material/significant movement(s) were identified out of 247 accounts analyzed. The auditor should investigate these movements to determine whether they are explained by known business changes or require further substantive testing.

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This memo documents automated analytical procedures and trend analysis testing procedures per ISA 520 (Analytical Procedures) and PCAOB AS 2305 (Substantive 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.