



DIAGNOSTIC INTELLIGENCE SUMMARY

Analysis Report for meridian_tb_fy2025.csv

Source Document	meridian_tb_fy2025.csv
Reference	PAC-2026-0302-142
Prepared	2nd March 2026

Executive Summary

✓ Balanced

Total Debits \$12,847,392.50
Total Credits \$12,847,392.50
Variance \$0.00
Rows Analyzed 247
Materiality Threshold \$50,000.00

Risk Assessment

Total Findings

8

Material Exceptions

3

Minor Observations

5

Exception Details

Material Exceptions (3)

Ref	Account	Classification	Nature of Exception	Amount
TB-M001	Suspense — Clearing Account	Other	Suspense account with uncleared balance at period end	\$67,850.00

Ref	Account	Classification	Nature of Exception	Amount
TB-M002	Revenue — Consulting Services	Revenue	Single account represents 62% of total revenue — concentration risk	\$4,250,000.00
TB-M003	Cost of Goods Sold	Expense	Account represents 45% of total expenses — concentration risk	\$2,890,000.00
TOTAL				\$7,207,850.00

Minor Observations (5)

Ref	Account	Classification	Nature of Exception	Amount
TB-I001	Accounts Receivable — Trade	Asset	Credit balance of \$23,400 — expected debit for trade receivable	\$-23,400.00
TB-I002	Office Supplies	Expense	Multiple round-number transactions (\$5,000.00 exactly) — 8 occurrences	\$40,000.00
TB-I003	Prepaid Insurance	Asset	Credit balance of \$1,200 — expected debit for prepaid	\$-1,200.00
TB-I004	Advertising Expense	Expense	Round-dollar amount (\$100,000.00) — estimate or manipulation indicator	\$100,000.00
TB-I005	Intercompany Receivable	Asset	Single counterparty concentration — 100% of intercompany balance	\$325,000.00
TOTAL				\$489,600.00



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