



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 |



"Particularis de Computis et Scripturis"

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