



# Bank Reconciliation Memo

<b>Client</b>	Meridian Capital Group, LLC
<b>Period</b>	December 2025
<b>Source Document</b>	Bank Statement — December 2025
<b>Source File</b>	meridian_bank_rec_dec2025.csv
<b>Source Context</b>	Statement from First National Bank, Acct #****7842
<b>Reference</b>	REC-2026-0302-143
<b>Prepared</b>	2nd March 2026

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Meridian Capital Group, LLC

2nd March 2026 • REC-2026-0302-143

## I. Scope

Source ... Bank Statement – December 2025 (meridian\_bank\_rec\_dec2025.csv)  
Period Tested ..... December 2025  
Total Transactions Analyzed ..... 372  
Bank Statement Transactions ..... 360  
General Ledger Transactions ..... 354  
Bank Column Detection Confidence ..... 95%  
Ledger Column Detection Confidence ..... 91%

The automated bank reconciliation analysis procedures documented in this workpaper were performed on the bank statement and general ledger cash records 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.

## Proof Summary

Metric	Value
Data Completeness	92%
Column Confidence	93%
Tests Executed	3
Tests Clear	1
Items for Review	30

## II. Reconciliation Results

Matched Transactions ..... 342 (91.9%)  
Matched Amount ..... \$4,782,340.00  
Bank-Only (Outstanding Deposits) ..... 18  
Ledger-Only (Outstanding Checks) ..... 12  
Reconciling Difference ..... \$6,750.00

Category	Amount
Bank Statement Total	\$4,828,010.00

General Ledger Total	\$4,821,260.00
Reconciling Difference	\$6,750.00

### III. Outstanding Items

Category	Count	Amount
Bank-Only (Outstanding Deposits)	18	\$45,670.00
Ledger-Only (Outstanding Checks)	12	\$38,920.00

Outstanding items represent transactions present in one source but not the other. These may represent timing differences, recording errors, or items requiring investigation.

**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.

### IV. Authoritative References

Body	Reference	Topic	Status
FASB	ASC 305-10	Cash and Cash Equivalents — Overall	Current
FASB	ASC 230-10	Statement of Cash Flows — Overall	Current

### V. Conclusion

Based on the automated reconciliation procedures applied, the bank reconciliation exhibits an ELEVATED risk profile. The reconciling difference and/or outstanding item volume may indicate recording errors, omissions, or unusual transactions requiring detailed investigation per ISA 500 and ISA 505.

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This memo documents automated bank reconciliation analysis testing procedures per ISA 500 (Audit Evidence), ISA 505 (External Confirmations), and PCAOB AS 2310. 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.