

TB Population Profile Report

Meridian Capital Group, LLC

24th February 2026 • WP-PP-001

I. Scope

Period Tested ... FY 2025 (January 1 – December 31, 2025)
Source ... Trial Balance – FY2025 (meridian_tb_fy2025.csv)
Unique Accounts 247
Total Population Value \$12,847,392.50
Gini Coefficient 0.7823 (High)

The automated population profile analysis procedures documented in this workpaper were performed on the trial balance population 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. Descriptive Statistics

Statistic	Value
Mean (Absolute Balance)	\$52,012.52
Median (Absolute Balance)	\$18,450.00
Standard Deviation	\$198,750.00
Minimum	\$125.00
Maximum	\$4,250,000.00
25th Percentile (P25)	\$4,200.00
75th Percentile (P75)	\$67,500.00

III. Magnitude Distribution

Bucket	Count	% of Accounts	Sum of Balances
\$0 — \$1,000	32	13.0%	\$18,750.00
\$1,001 — \$10,000	78	31.6%	\$412,000.00
\$10,001 — \$100,000	95	38.5%	\$3,245,000.00
\$100,001 — \$1,000,000	35	14.2%	\$4,921,642.50
> \$1,000,000	7	2.8%	\$4,250,000.00

IV. Concentration Analysis

The Gini coefficient of **0.7823** indicates **High** concentration. A Gini of 0 means all accounts have equal balances; 1.0 means one account holds all value. Higher concentration warrants targeted substantive procedures on dominant accounts.

Rank	Account	Category	Net Balance	% of Total
1	Revenue — Consulting Services	Revenue	\$4,250,000.00	33.1%
2	Cost of Goods Sold	Expense	\$2,890,000.00	22.5%
3	Property, Plant & Equipment	Asset	\$3,420,000.00	26.6%
4	Long-Term Debt	Liability	\$1,500,000.00	11.7%
5	Salaries & Wages	Expense	\$1,420,000.00	11.1%

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.

Authoritative References

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

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This memo documents automated population profile analysis testing procedures per ISA 520 (Analytical Procedures) and ISA 530 (Audit Sampling). 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.