

DATA ANALYTICS REPORT — NOT AN AUDIT COMMUNICATION. This report lists data anomalies detected through automated testing. It does not constitute an audit opinion, internal control assessment, or management letter per ISA 265/PCAOB AS 1305. The auditor must perform additional procedures and provide all deficiency classifications in the blank section below.



Anomaly Summary Report

Client	Meridian Capital Group, LLC
Period	FY 2025 (January 1 – December 31, 2025)
Prepared	2nd March 2026

I. Scope

Tools Executed: 8 of 12 available tools

Total Tool Runs: 14

Tool	Runs	Last Run
Trial Balance Diagnostics	2	Feb 10, 2026 14:32
Journal Entry Testing	2	Feb 11, 2026 09:15
AP Payment Testing	1	Feb 11, 2026 10:48
Payroll & Employee Testing	1	Feb 11, 2026 11:22
Revenue Testing	2	Feb 12, 2026 08:45
AR Aging Analysis	1	Feb 12, 2026 10:30
Fixed Asset Testing	3	Feb 13, 2026 14:05
Bank Reconciliation	2	Feb 14, 2026 09:00

II. Data Anomalies by Tool

Total Anomalies: 12 | High: 4 | Medium: 5 | Low: 3

Journal Entry Testing (3 items)

#	Severity	Description
1	HIGH	3 unbalanced journal entries where debits do not equal credits
2	HIGH	4 journal entries posted on US federal holidays (Thanksgiving, Christmas)
3	MEDIUM	156 entries clustered in last 3 days of each month (10.4% flag rate)

AP Payment Testing (3 items)

#	Severity	Description
1	HIGH	2 exact duplicate payments totaling \$14,200 to vendor 'Apex Office Solutions'
2	HIGH	3 payments processed before invoice date — potential prepayment anomaly
3	MEDIUM	5 payments just below \$10,000 approval threshold on consecutive dates

Revenue Testing (2 items)

#	Severity	Description
1	MEDIUM	7 entries with potential cut-off risk — revenue recorded within 3 days of period end
2	MEDIUM	Single customer represents 38% of total revenue — concentration risk

Fixed Asset Testing (2 items)

#	Severity	Description
1	MEDIUM	2 assets with accumulated depreciation exceeding original cost

2	LOW	12 fully depreciated assets still in use — potential impairment indicator
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AR Aging Analysis (2 items)

#	Severity	Description
1	LOW	Allowance-to-receivable ratio of 2.1% — below industry benchmark of 3–5%
2	LOW	3 customers exceeding credit limits totaling \$142,000 over-limit

III. For Practitioner Assessment

The auditor should document their assessment of the data anomalies above, including any implications for the audit approach, control testing, or substantive procedures.

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