



Data Quality Pre-Flight Report

Client	Meridian Capital Group, LLC
Period	FY 2025 (January 1 – December 31, 2025)
Source Document	Trial Balance Upload — FY2025
Source File	meridian_tb_fy2025.xlsx
Source Context	Exported from Meridian ERP (QuickBooks Enterprise) on Jan 15, 2026
Reference	WP-PF-001
Prepared	24th February 2026

I. Scope

Period Tested ... FY 2025 (January 1 - December 31, 2025)
Source ... Trial Balance Upload - FY2025 (meridian_tb_fy2025.xlsx)
Total Rows 247
Total Columns 7
Readiness Score 82.5 / 100
Assessment Ready with minor issues

The automated data quality assessment procedures documented in this workpaper were performed on the trial balance data file 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. Column Detection

Role	Detected Column	Confidence	Status
Account_Name	Account Description	98%	Confirmed
Debit	Debit Balance	95%	Confirmed
Credit	Credit Balance	95%	Confirmed
Account_Number	Acct #	88%	Confirmed
Account_Type	Category	72%	Low Confidence
Currency	—	0%	Not Found

III. Data Quality Issues

Category	Severity	Description	Affected	Remediation
Missing Data	MEDIUM	15 rows have blank account descriptions	15	Fill in missing account names to improve classification accuracy
Data Type	LOW	3 amount columns contain text values mixed with numbers	3	Remove non-numeric characters from amount columns
Column Detection	LOW	Currency column not detected — defaulting to USD	247	Add a 'Currency' column if multi-currency TB
Formatting	LOW	12 account names contain leading/trailing whitespace	12	Trim whitespace from account names for consistent matching

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 data quality assessment testing procedures per ISA 500 (Audit Evidence) and ISA 330 (Auditor's Responses). 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.