AN EXAMPLE TRAIL MAP

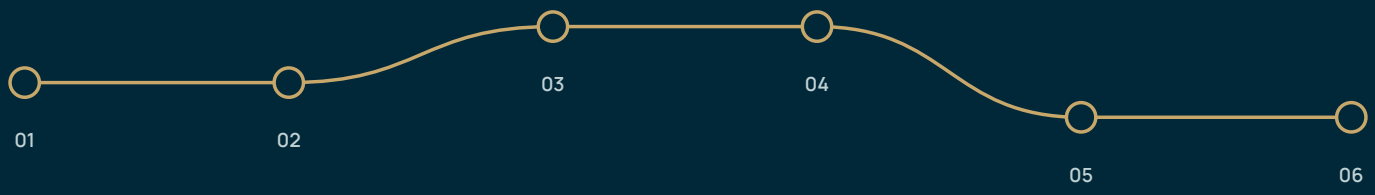
A close with evidence attached.

A Trail Map (the reviewed report format) from close task to reviewed, versioned management pack.

Meridian Components

A fictional components business preparing a monthly management close.

THE SIX-STEP TRAIL



Monthly close checklist opened

TO

Reviewed management pack version approved for release

This fictional sample shows the format and reasoning. Every record and operational figure is authored; pilot targets are proposals to test. In a paid assessment, a named analyst reviews and signs off every finding before delivery.

Explore the interactive report

01 / DECISION AND BASELINE

Start with a decision.

A green task status is useful only when a reviewer can inspect the work behind it. In this authored close, missing support, waiting review and weak backup coverage make progress hard to judge. Standardize the evidence first, then own the review queue and the final pack version.

RECOMMENDED FIRST MOVE

Pilot evidence-linked task completion and a named review queue for one close cycle. Keep preparation, review and posting authority distinct.

ILLUSTRATIVE BASELINE / AUTHORED DATA, NOT MEASURED CUSTOMER RESULTS

6

business hours / decided task

Submitted-to-review-decision time

Elapsed business-clock time for the 16 decided tasks in the 20-task snapshot.

96 business hours / 16 decided tasks = 6 hours.

Four awaiting decisions are excluded. This is not total close duration or reviewer labor.

Source E01

6 of 20

example tasks

Linked support missing

Tasks without the required linked reconciliation or supporting file at the snapshot.

6 task IDs lack a support link among 20 selected tasks.

Missing linkage does not establish an accounting error or absent underlying work.

Source E02

4 of 20

example tasks

Awaiting reviewer action

Tasks submitted for review but with no recorded review decision at the snapshot.

4 task IDs await a decision among 20 selected tasks.

A snapshot is not a review-duration or missed-deadline measurement.

Source E02

3 of 20

example tasks

Named backup missing

Selected tasks without a documented backup for the assigned owner.

3 task IDs lack a backup among 20 selected tasks.

The three can overlap support and review gaps; their impact is unmeasured.

Source E04

02 / FOLLOW THE HANDOFFS

The work, before and after.

In scope: One fictional legal entity and one management-close cycle. Twenty selected tasks, supporting evidence, review and pack assembly. Task owners, reviewers, backups and version control.

CURRENT TRAIL

Open the checklist

Close coordinator / Close workbook

Roll forward tasks and expected dates from the prior period.

Prepare the support

Task preparer / Ledger + working files

Collect extracts and build reconciliations in separate workbooks.

Mark ready for review

Task preparer / Checklist status

Change status; the linked support is not consistently present.

Review and resolve

Finance reviewer / Email + review notes

Inspect support and return questions; the next review action can be unclear.

Assemble the pack

Finance analyst / Reporting workbook

Bring reviewed outputs into the management pack and reconcile versions.

Approve and release

Controller / Shared pack folder

Review the release version; task backup coverage is documented separately.

PROPOSED TRAIL / PILOT DESIGN

Confirm owners and backups

Close coordinator / Versioned close checklist

Name preparer, reviewer, backup, due event and required evidence.

Reconcile the source

Task preparer / Controlled working file

Record extract date, source reference and reconciliation before submission.

Submit an evidence-linked task

Task preparer / Support checklist

Require the supporting version and a clear ready-for-review decision.

Own the review queue

Named finance reviewer / Review log

Record accepted / returned / waiting, the next action and decision evidence.

Assemble one controlled pack

Finance analyst / Versioned management pack

Link approved task versions and reconcile pack totals to their sources.

Authorize the release

Controller / Release record

Approve a specific version; preserve review history and a controlled replacement path.

Outside scope: Statutory filing, tax advice, audit assurance and accounting-policy redesign. A full ledger audit, system replacement and a guaranteed close timetable.

03 / INSPECT THE AUTHORED EVIDENCE

Evidence before interpretation.

One illustrative month-end snapshot covering 20 selected close tasks. Six lack linked support, four await reviewer action and three lack a named backup. The categories can overlap; they are not thirteen distinct delayed tasks. Timing uses an authored eight-hour weekday clock.

E01 Selected close-task register

Synthetic business records / 20 invented task IDs at one example month-end snapshot.

16 decided tasks total 96 business hours from submission to review decision, averaging 6 hours. Four of the 20 tasks still await a decision and are excluded from that mean.

Interpretation: A decided-task mean can hide an aging backlog. Retain the four waiting tasks and their age when comparing future close cycles.

E02 Support and review checklist

Synthetic workbook audit / The same 20 task IDs at a fixed illustrative snapshot.

Six tasks lack the required support link. Four tasks await reviewer action. The check distinguishes missing evidence from an incomplete review decision.

Interpretation: The groups may overlap. A missing link is not proof that work is wrong; waiting review does not establish how long it has waited.

E03 Preparer-to-reviewer walkthrough

Authored walkthrough capture / A fictional route from ledger extract to task review and pack assembly.

For CLOSE-017, the preparer saves a reconciliation and notifies the controller. The message links an earlier workbook; a late adjustment still has no linked review decision.

Interpretation: No actual staff observations, quoted reviewers or measured close improvement are represented.

E04 Owner and backup roster

Synthetic coverage review / Coverage fields for the same 20 selected tasks.

Three tasks have no named backup. A backup assignment and permission to prepare or approve are separate decisions.

Interpretation: Missing backup coverage does not establish business disruption. Actual competence, access and segregation of duties are untested.

E05 Pack version and release rules

Authored control design / Support version, review status, pack reconciliation and release approval.

The proposed release record identifies a specific approved pack and its source versions. Corrections require a new version and a recorded review decision.

Interpretation: A design illustration, not evidence that financial controls have operated effectively or that the accounts are accurate.

04 / OPPORTUNITY 01 / ESTABLISH THE EVIDENCE

Make support part of task completion.

PROPOSED OWNER

Close coordinator + task preparers

EFFORT

Low; task evidence standards

WHAT THE EXAMPLE SHOWS

E01 E02 E03

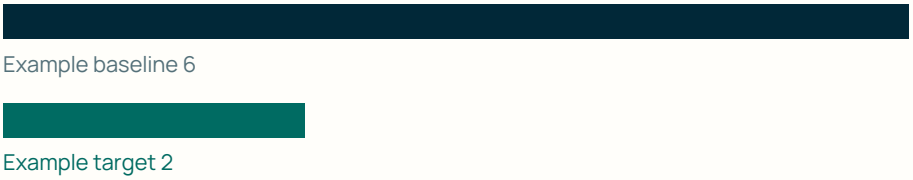
Six of 20 example tasks lack a required support link. A green or submitted status does not give the reviewer a stable route back to the reconciliation and source.

WHAT CHANGES

Define required support by task type. Record the source extract reference, relevant period, reconciliation and supporting-file version. Make ready-for-review mean that those items are present, with explicit exceptions for evidence still pending.

ILLUSTRATIVE PILOT TARGET / UNMEASURED

missing support / 20 tasks



Pilot threshold: at most 2 missing support links per 20 comparable tasks, versus 6 in the example. Check source quality as well as presence; a lower gap count does not prove accounting accuracy.

CONTROL THAT STAYS

A complete attachment list does not prove the accounting is correct. Preparers reconcile to the authorized source and reviewers still challenge the work. Preserve source versions and do not silently replace approved support.

MEASUREMENT AND DECISION GATE

Pilot twenty comparable tasks in one close cycle. Test the two-missing-link threshold and inspect every attached source for period, version and reconciliation. Return unsupported tasks rather than marking them complete to meet a target.

Competing explanation: The support may exist elsewhere, or task requirements may be unclear. Distinguish absent work from poor linkage and unnecessary documentation before adding steps.

04 / OPPORTUNITY 02 / OWN THE REVIEW

Make review a queue with a decision.

PROPOSED OWNER

Controller + named reviewers

EFFORT

Low; review status and cadence

WHAT THE EXAMPLE SHOWS

E01 E02 E03

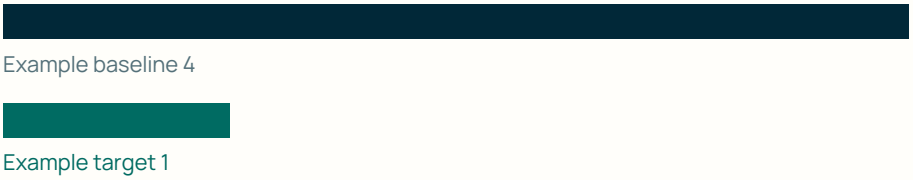
Four of 20 example tasks await reviewer action at the snapshot. Their waiting age is separate from the 6-hour mean for decided tasks; keep both the backlog and completed reviews visible.

WHAT CHANGES

Give every submitted task a named reviewer, next review point and accepted / returned / waiting status. Keep review questions and resolution evidence linked to the task. Make escalation explicit when the reviewer lacks time, authority or complete support.

ILLUSTRATIVE PILOT TARGET / UNMEASURED

awaiting review / 20 tasks



Pilot threshold: at most 1 of 20 tasks awaiting a decision at the same checkpoint, versus 4 in the example. Compare the 6-hour decided-task mean together with backlog age; avoid improving the mean by excluding hard cases.

CONTROL THAT STAYS

Keep preparation and approval distinct where required. A target cannot pressure reviewers to accept unsupported balances. Reviewer reassignment must preserve authority, competence and the decision trail.

MEASUREMENT AND DECISION GATE

Use the same checkpoint and task definition in the next close. Inspect returned tasks and unresolved questions alongside the queue count. Retain only if review completeness holds; stop if waiting items disappear through premature acceptance.

Competing explanation: The snapshot may fall just before a scheduled review batch. Capture submitted and decided timestamps to separate normal cadence from a blocked handoff.

04 / OPPORTUNITY 03 / PROTECT THE FINAL HANDOFF

Release a version that someone owns.

PROPOSED OWNER

Controller + finance analyst

EFFORT

Medium; version and coverage discipline

WHAT THE EXAMPLE SHOWS

E03 E04 E05

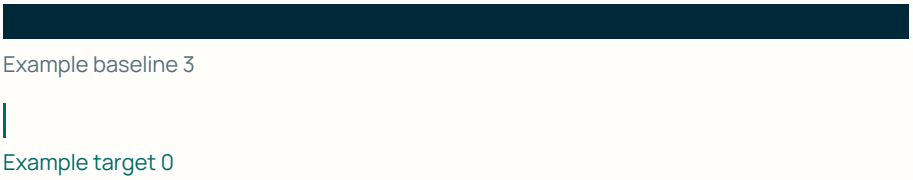
Three of 20 selected tasks have no named backup. The authored walkthrough also separates working files from pack assembly, so ownership and source version need to be visible at release.

WHAT CHANGES

Assign a competent backup for each in-scope task and define when coverage is invoked. Assemble one versioned pack from approved task outputs, record the source versions and name the release approver. Replace a released pack only through a recorded review and a new version.

ILLUSTRATIVE PILOT TARGET / UNMEASURED

missing backup / 20 tasks



Pilot threshold: 0 tasks without a named backup among 20 comparable tasks, versus 3 in the example. Test every original coverage gap. Every pack figure must also reconcile to its approved source before release.

CONTROL THAT STAYS

A backup does not inherit approval authority automatically. Check access and segregation of duties. Preserve the released version, corrected version, reason for change and approval; never overwrite the audit trail.

MEASUREMENT AND DECISION GATE

Run a coverage rehearsal for the three originally uncovered tasks and reconcile every pilot pack line to approved support. Release only a named version after controller approval. Stop on an unexplained source or version difference.

Competing explanation: A named backup may lack actual capacity or system access. Test a real handover in the authorized pilot and treat an unproven name in a roster as an open gap.

05 / TURN THE REPORT INTO DECISIONS

The next 90 days.

An illustrative sequence. Replace the synthetic baseline with authorized evidence, then scale only what passes its gate. A failed pilot is a reason to revise or stop.

DAYS 1-30

Define evidence-linked completion.

Close coordinator + preparers

Agree task types, source versions and required support. Replace example metrics and pilot the ready-for-review checklist.

Decision gate: Support is present, period-correct and reconciled; no premature completion.

DAYS 31-60

Own the review decision.

Controller + reviewers

Name reviewers and next-review points; link questions and decisions. Compare the same checkpoint and record submitted-to-decided timestamps.

Decision gate: Review quality holds and returned or waiting work remains visible.

DAYS 61-90

Rehearse coverage and release.

Controller + finance analyst

Test backup coverage and reconcile the proposed pack to approved sources. Approve a specific version and record a scale, revise or stop decision.

Decision gate: Coverage works; every pack figure traces to its source; release authority is intact.

ASSUMPTIONS TO KEEP VISIBLE

- All tasks and states are authored illustrations from a fixed snapshot.
- Support, review and backup gaps can affect the same task.
- No accounting, assurance, close-speed or savings result is claimed.

OPEN QUESTIONS AND OWNERS

- Controller: confirm task-criticality, accounting policy and review authority.
- Close coordinator: collect actual task timestamps and checkpoint definitions.
- Finance owner: verify backup competence, access and pack retention requirements.

06 / YOUR NEXT STEP

Make this your workflow.

Edge is ProcessScout's guided assessment service for one recurring workflow.

$1,500 USD

PAID UPFRONT

One legal entity, one business unit and one workflow.

WHAT YOU RECEIVE

A Trail Map (the reviewed report you receive), three prioritized opportunities, a baseline and a sequenced 90-day plan.

One supported starter asset: an SOP, control checklist, requirements specification or automation blueprint. Production implementation is a separate engagement.

WHEN YOU RECEIVE IT

Five business days after your evidence checklist is complete.

The clock starts when sources, recordings, documents, interview and blocking questions are complete. Payment alone does not start it.



David Bell ProcessScout review lead

25 years in operations and finance, including Shell and Deutsche Bank; founder and CEO of JustPayroll through its 2024 acquisition.

David Bell leads the review approach. The analyst assigned to your assessment owns its recommendations and sign-off.

THREE OPPORTUNITIES, OR YOUR FEE BACK

If ProcessScout cannot identify at least three evidence-backed opportunities from a good-faith intake, the assessment fee is refunded under the assessment terms. This is a deliverable guarantee, not a promise of realized savings.

Read assessment terms

CANCELLATION AND SCOPE PROTECTION

Cancel before analyst review starts for a full refund. If the report materially misses the agreed brief, tell us within 14 days of full access and choose an in-scope correction or a refund after review.

Read the full protection policy

Book a 15-minute fit call

Discuss fit, scope and your decision. The call is not the assessment itself.

Open this interactive sample