AN EXAMPLE TRAIL MAP

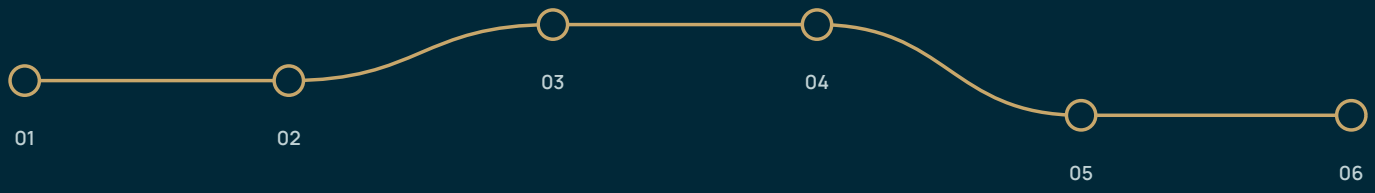
A payment pack with a clear trail.

A Trail Map (the reviewed report format) from purchase request to approved payment-ready evidence.

Cedarline Manufacturing

A fictional US manufacturer buying indirect materials and routine operating supplies.

THE SIX-STEP TRAIL



Routine purchase request submitted TO Approved invoice included in a payment-ready pack

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.

The example invoice reaches accounts payable before all of its supporting evidence does. The first move is a dependable receipt record. The second is a visible owner for each mismatch. Only then should a standard payment-ready pack be assembled from approved information.

RECOMMENDED FIRST MOVE

Pilot receipt evidence and an owned exception queue for one purchasing category. Preserve approval limits, supplier-change checks and payment authorization.

ILLUSTRATIVE BASELINE / AUTHORED DATA, NOT MEASURED CUSTOMER RESULTS

12

business hours / invoice

Review-to-payment-ready time

Elapsed business-clock time from first match review to an approved payment-ready pack.

480 business hours / 40 invoices = 12 hours.

Includes waiting. It is not labor time, bank execution time or a cash-saving estimate.

Source E01

10 of 40

example invoices

First-review exceptions

Invoices with at least one match or evidence exception at first review.

10 unique exception invoice IDs among 40 reviewed invoices.

Multiple issues on the same invoice count once; categories overlap.

Source E02

6 of 40

example invoices

Receipt evidence missing

Invoices without the required linked receipt record at first review.

6 invoices missing a receipt link among 40 reviewed invoices.

These six are within the ten exceptions, not six additional exceptions.

Source E02

4 of 10

exception invoices

Exceptions without an owner

First-review exception invoices with no named person responsible for resolution.

4 unassigned items among the 10 exception invoices.

The denominator is exceptions, not all invoices; it is 4 of the 40 total.

Source E04

02 / FOLLOW THE HANDOFFS

The work, before and after.

In scope: One fictional legal entity, one plant and indirect-material purchasing. Request, purchase order, receipt evidence, invoice match and approval. Handoffs among requester, buyer, receiver and accounts payable.

CURRENT TRAIL

Request purchase

Requester / Request form + email

Describe the need and route approval, sometimes with missing cost-center context.

Place the order

Buyer / ERP purchase order

Create the approved PO and send it to the supplier.

Receive goods

Receiving team / Receipt log + ERP

Record arrival; the proof is not always attached to the PO before an invoice arrives.

Match invoice

Accounts payable / AP inbox + match sheet

Compare invoice, PO and receipt; chase missing evidence through email.

Resolve exceptions

AP + buyer + requester / Email threads

Clarify price, quantity or evidence differences; some items have no resolver.

Prepare for payment

AP approver / ERP + payment workbook

Rebuild the support pack and obtain approval before payment preparation.

PROPOSED TRAIL / PILOT DESIGN

Approve a complete request

Budget approver / Request checklist

Require category, cost center, requester and approval reference.

Keep the PO as reference

Buyer / ERP purchase order

Retain the approved PO and controlled amendments as the match reference.

Attach receipt evidence

Receiving team / PO-linked receipt

Capture quantity, receiver, date and exceptions at the point of receipt.

Match with evidence

Accounts payable / Match checklist

Show missing and conflicting facts; do not infer that missing evidence means acceptance.

Assign the next action

Named exception resolver / Owned exception queue

Record reason, owner, next review and resolution evidence.

Approve one controlled pack

AP approver / Versioned payment-ready pack

Link the approved invoice, PO, receipt and exception decision; retain independent payment authorization.

Outside scope: Production scheduling, capital purchases, non-PO expenses and imports. Supplier onboarding changes, bank execution and tax assurance.

03 / INSPECT THE AUTHORED EVIDENCE

Evidence before interpretation.

One example four-week cohort; 40 completed purchase-order invoices tracked from first review to payment readiness. Exception categories overlap and must not be added. The ten exception invoices form a separate ownership denominator. Timing uses an authored eight-hour weekday clock.

E01 Invoice first-review register

Synthetic business records / 40 unique PO invoice IDs in one example four-week window.

40 invoice trails total 480 business hours from first review to payment-ready approval, averaging 12 hours. Each invoice links to its PO, first-review status and approval timestamp.

Interpretation: The elapsed interval includes waiting; replace it with authorized invoice timestamps before estimating capacity or payment effects.

E02 Three-way-match checklist

Synthetic workbook audit / All 40 invoice IDs; invoice-level exception flags.

10 invoices have a first-review exception. Six of those ten lack linked receipt evidence. Some invoices have more than one exception reason.

Interpretation: A missing link may reflect late upload or a genuine receipt issue. The counts are overlapping and cannot be summed.

E03 Receiving-to-AP walkthrough

Authored walkthrough capture / A fictional route through receiving, PO lookup and AP review.

For INV-007 / PO-318, the receipt photo is in email and the partial quantity differs from the invoice. AP reconstructs that evidence before the match can be approved.

Interpretation: A walkthrough explains the hypothesized handoff; it is not an observation of actual staff or system capability.

E04 Exception ownership log

Synthetic queue review / The ten first-review exception invoices from E02.

Four exceptions have no named resolver. The log distinguishes an assigned owner from an approver and records the next action separately.

Interpretation: An empty owner does not establish the cause or duration of a delay. Receipt and ownership gaps can affect the same invoice.

E05 Approval and pack checklist

Authored control design / Request approval, PO amendment, invoice approval and pack preparation.

Different decision points require distinct authority. A completed pack is evidence for the approver; it is not permission to change supplier bank details or release a payment.

Interpretation: Approval thresholds and real segregation of duties need confirmation. This sample is not financial-control assurance.

04 / OPPORTUNITY 01 / START AT RECEIPT

Capture receipt evidence where it starts.

PROPOSED OWNER

Receiving lead + buyer

EFFORT

Low; checklist and reference discipline

WHAT THE EXAMPLE SHOWS

E01 E02 E03

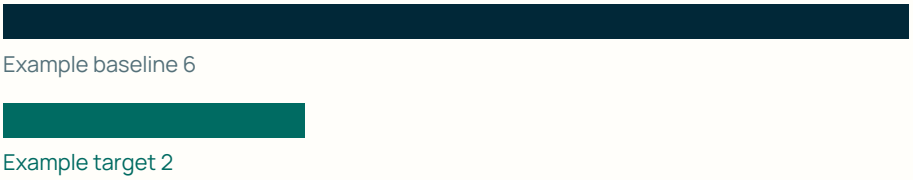
Six of 40 example invoices lack receipt evidence at first review. AP has to locate the evidence after the matching decision should already be possible.

WHAT CHANGES

Require a PO-linked receipt record with quantity, date, receiver and discrepancy status. Make partial delivery explicit. Give the receiving team a simple route to attach evidence and AP a clear view of what remains unconfirmed.

ILLUSTRATIVE PILOT TARGET / UNMEASURED

missing receipts / 40 invoices



Pilot threshold: at most 2 of 40 comparable invoices missing receipt evidence, versus 6 of 40 in the example. Track the 12-hour elapsed baseline separately; four fewer gaps do not establish hours or cash saved.

CONTROL THAT STAYS

Only an authorized receiver confirms receipt. Do not invent a goods-received event or auto-accept quantity differences. Preserve the PO, receipt history and approved amendments.

MEASUREMENT AND DECISION GATE

Review 40 comparable invoices after the capture change. Consider retention only if at most two lack receipt evidence and every partial or disputed receipt remains visible. Stop if receipts are being posted without confirmation.

Competing explanation: The evidence may exist but be poorly linked, or the invoice may arrive before delivery. Separate those cases before changing a receiving procedure.

04 / OPPORTUNITY 02 / OWN THE EXCEPTION

Give every mismatch a next action.

PROPOSED OWNER

Accounts payable lead

EFFORT

Low; queue, status and review cadence

WHAT THE EXAMPLE SHOWS

E02 E04 E05

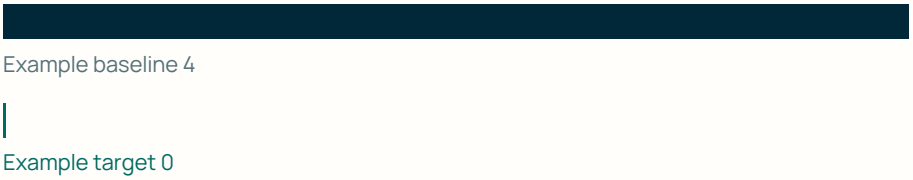
Four of the ten first-review exception invoices have no named resolver. A mailbox can show that an invoice is waiting without showing who should act next.

WHAT CHANGES

Use a single exception queue with invoice ID, reason, named resolver, next action and next review date. Route receipt questions to receiving and commercial differences to the buyer. Keep an escalation owner and backup for absence.

ILLUSTRATIVE PILOT TARGET / UNMEASURED

unassigned / 10 exceptions



Pilot threshold: 0 unassigned items in the next 10 comparable exceptions, versus 4 of 10 in the example. Pair the count with exception age to test whether ownership improves the handoff.

CONTROL THAT STAYS

Assignment is not approval. Record the original discrepancy and the evidence for its resolution. AP cannot clear a price or quantity mismatch solely to remove it from the queue.

MEASUREMENT AND DECISION GATE

At each daily review, every open exception has an owner and a dated next action. Inspect the next ten exceptions for zero unassigned items and no unsupported closures; revise the routing if ownership is nominal only.

Competing explanation: Some work may already be owned informally. Test whether explicit routing improves the next action without adding duplicate administration or concealing overloaded specialists.

04 / OPPORTUNITY 03 / STANDARDIZE AFTER MATCHING

Assemble a pack an approver can trust.

PROPOSED OWNER

AP lead + finance approver

EFFORT

Medium; pack design and reconciliation

WHAT THE EXAMPLE SHOWS

E01 E03 E05

The authored walkthrough rebuilds supporting information for the final pack. Ten of 40 invoices already contain an exception at first review; moving them forward without a resolved trail would hide the problem.

WHAT CHANGES

Create a versioned payment-ready pack that links the approved invoice, PO, receipt and any exception decision. Use a completeness check before submission. Reconcile every included invoice to the ERP and distinguish prepared, reviewed and authorized states.

ILLUSTRATIVE PILOT TARGET / UNMEASURED

business hours / invoice



Proposed timing threshold: a mean of at most 9 business hours from first review to payment readiness, versus the authored 12-hour baseline. Compare 40 comparable completed invoices alongside open-invoice age and pack quality. Elapsed time is not labor or cash.

CONTROL THAT STAYS

Keep independent authorization and the existing supplier-change controls. A pack cannot release funds. Duplicate invoice checks, approval limits and protected bank data remain required.

MEASUREMENT AND DECISION GATE

Pilot 40 comparable completed invoices; retain waiting invoices and their age. Require reconciled support and valid approval for every pack. Compare the same timestamps; stop on an unsupported item or authority mismatch.

Competing explanation: A clearer pack may improve review without changing first-review exceptions. Record review completeness separately and do not attribute the same improvement to both the receipt and pack changes.

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

Make receipt evidence dependable.

Receiving lead + buyer

Define the category, identifiers and acceptable receipt evidence. Replace the example cohort; pilot the PO-linked receipt checklist.

Decision gate: Receipt evidence is valid and accessible; partial deliveries remain explicit.

DAYS 31-60

Put exceptions under ownership.

Accounts payable lead

Assign reason-specific resolvers, backups and next-review dates. Review the queue daily and inspect closed exceptions for supporting evidence.

Decision gate: Zero unassigned pilot exceptions; no unsupported closures or approval bypass.

DAYS 61-90

Approve a controlled pack.

Finance approver + AP lead

Pilot the versioned pack and reconcile all included invoices. Record the decision to scale, revise or stop and maintain the approved procedure.

Decision gate: Pack integrity and authority checks pass; benefits remain unclaimed until measured.

ASSUMPTIONS TO KEEP VISIBLE

- All 40 invoices are invented and belong to the same defined review cohort.
- Missing receipts and unassigned exceptions can overlap.
- No cash, labor-time or supplier-outcome benefit has been measured.

OPEN QUESTIONS AND OWNERS

- Receiving lead: distinguish missing evidence from genuinely unreceived goods.
- AP lead: measure exception age and workload with actual authorized data.
- Finance owner: confirm approval limits, roles 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