CASH-C01

Monthly bank reconciliation review

APX-US | Apex Industrial US | FY2026 Interim (January 1, 2026 to September 30, 2026)

OBJECTIVE

Determine whether bank accounts are reconciled to the general ledger timely and accurately, with reconciling items resolved and an independent review.

Control description	Each month the Staff Accountant reconciles every bank account to the general ledger within 10 days of month end, investigates and explains every reconciling item and escalates any item older than 30 days. The Controller, who does not prepare reconciliations, reviews and signs each one within 5 business days of preparation.
Risks and assertions	R-CASH-01: Cash balances are misstated because bank accounts are not reconciled to the general ledger timely and accurately, or reconciling items are not resolved (Cash and cash equivalents). Assertions: Existence / occurrence, Completeness, Valuation / accuracy
Type and nature	Manual, Detective
Frequency	Monthly, key control
Test template	Bank reconciliation review v1
Test plan	TP-2026-002: FY2026 interim testing (FY2026)
Test period	FY2026 Interim (January 1, 2026 to September 30, 2026)
Test status	Approved | Locked
Population	bank_reconciliations_2026-01_to_2026-09.csv, 45 rows
Population completeness	Tied to the source system: row count 45 and total 3,738,640.67 agreed to the file.
Sampling	5 selected (random), planned 5
AI models	fast claude-haiku-4-5; standard claude-sonnet-5

OVERALL CONCLUSION

Effective

All 5 sampled reconciliations met every attribute, with no difference to the general ledger and an independent review within 5 business days. The control operated effectively for the interim period.

BASIS FOR CONCLUSION

The conclusion rests on the recorded results. 5 of 5 selected samples were tested. By sample: 5 passed and 0 exceptions were noted. No result was overridden. No deficiency was raised from this test. The walkthrough concluded the control is designed effectively.

5	5	0	0	0
SAMPLES	PASSED	EXCEPTIONS	N/A	OPEN

Attribute results across 5 samples x 5 attributes: 25 pass, 0 fail, 0 N/A, 0 not recorded.

Sign-offs

Role	Name	Date
Preparer	Elena Ruiz (3rd line)	October 13, 2026
Reviewer	Michael Grant (3rd line)	October 15, 2026
Approver	Rachel Kim (2nd line)	October 16, 2026
Testing basis	Independent of the control owner	-

Results are the recorded results of the preparer and reviewer. AI suggestions nobody recorded are shown beside them (in italics in the matrix, with the AI's reason in each sample section) and do not count as results. Generated October 16, 2026, 3:20:00 PM UTC by Elena Ruiz.

SAMPLE

Procedures

What was done: each attribute tested on every sample, and the walkthrough performed once, with the test method.

Objective: Determine whether bank accounts are reconciled to the general ledger timely and accurately, with reconciling items resolved and an independent review.

#	Code	Test step	Method	Type
1	**A1**	Reconciliation completed within 10 days of month end	Inspection	Date check
2	**A2**	Adjusted bank balance agrees to the general ledger balance	Reperformance	Amount tie-out
3	**A3**	Reconciling items were investigated and resolved or escalated	Inspection	Yes / No judgement
4	**A4**	Reconciliation reviewed by someone other than the preparer within 5 business days	Inspection	Date check
5	**A5**	Reviewer is independent of the preparer	Inspection	Name match (SoD)

Walkthrough (test of design) questions

#	Question	Method
Q1	Is there a complete list of bank accounts, and does the population include every account for the period?	Inquiry
Q2	What aging threshold triggers escalation of unreconciled items?	Inquiry

Walkthrough and test of design

How the control is designed, and the walkthrough recorded before sampling.

Control description	Each month the Staff Accountant reconciles every bank account to the general ledger within 10 days of month end, investigates and explains every reconciling item and escalates any item older than 30 days. The Controller, who does not prepare reconciliations, reviews and signs each one within 5 business days of preparation.
Performed by	Staff Accountant
Reviewed by	Controller
Systems and reports	Oracle NetSuite (general ledger), Close Manager (close checklist)
Evidence expected	Signed and dated reconciliation with the bank statement, the trial balance and the reviewer's sign-off
Control version	Version 2, effective from January 1, 2026, approved January 9, 2026
Design quality	93 of 100 (Strong, verified)

Walkthrough

Status	Complete
Performed	February 11, 2026 by Elena Ruiz
Transaction traced	BR-4421-2026-01
Participants	Susan Blake (Controller), Maria Lopez (Staff Accountant)

#	Step	Method	What was seen or said	Result	Evidence
S1	Is there a complete list of bank accounts, and does the population include every account for the period?	Inspection	Yes. Close Manager holds one reconciliation task per active bank account each month. Agreed the 16 accounts in the task list to the bank account master in NetSuite: no account missing, none closed.	**OK**	-
S2	What aging threshold triggers escalation of unreconciled items?	Inquiry	Items older than 30 days must be escalated to the Controller in writing and listed on the reconciliation with the action taken. Confirmed with Susan Blake and seen in the reconciliation policy, section 4.2.	**OK**	-
S3	Trace one reconciliation from preparation to review	Observation	Followed BR-4421-2026-01 (Operating x4421, January 2026): prepared 3 February, statement and trial balance attached, reviewed and signed by the Controller 4 February, task locked in Close Manager.	**OK**	-
S4	Can a preparer approve their own reconciliation in Close	Inspection	No. Inspected the Close Manager role settings: a task's approver must differ from its preparer, and the Controller	**OK**	-

SAMPLE

#	Step	Method	What was seen or said	Result	Evidence
	Manager?		role holds no preparer tasks.		

DESIGN CONCLUSION **Designed effectively**

The control is designed to prevent and detect misstatement of cash: complete account coverage, a defined escalation threshold and a system-enforced independent review.

Completed February 11, 2026 by Elena Ruiz.

Sampling

How many items were tested and how they were picked.

Selection method	Random (seeded)
Sample size	5 selected, planned 5
Basis for the sample size	Company sample size table: a recurring monthly control performed for 5 bank accounts (45 reconciliations in the period) is tested with 5 items
Seed	AX7Q-4M2D
How the rows were chosen	Random selection of 5 from 45 rows without replacement (seed AX7Q-4M2D).

Results matrix

Recorded result of every attribute for every sample. Where nothing is recorded, the AI's suggestion is shown in italics.

Legend: Pass Fail N/A Not tested

#	Sample	A1	A2	A3	A4	A5	Sample result
1	BR-5062-2026-01	Pass	Pass	Pass	Pass	Pass	Pass
2	BR-9014-2026-04	Pass	Pass	Pass	Pass	Pass	Pass
3	BR-1185-2026-06	Pass	Pass	Pass	Pass	Pass	Pass
4	BR-4421-2026-09	Pass	Pass	Pass	Pass	Pass	Pass
5	BR-7730-2026-09	Pass	Pass	Pass	Pass	Pass	Pass

SAMPLE

Sample 1 BR-5062-2026-01

Population row 4 | 3 evidence files | 8 screenshots

PASS

AI READING: PASS *Latest AI run, shown beside the recorded result.*

All 5 attributes pass. The reconciliation ties to the bank statement and to trial balance TB-110, every reconciling item is explained, and David Chen reviewed it 1 business day after Maria Lopez prepared it.

Sample key fields

Recon ID	BR-5062-2026-01	**Adjusted Bank Balance**	35,695.98
Period	2026-01	**Month End**	January 31, 2026
Bank	Union Plains Bank	**Bank Account**	Disbursements x5062
Account Type	Controlled disbursement	**GL Account**	1040 Cash, disbursements
Currency	USD	**Risk Rating**	High
Bank Statement Balance	36,087.23	**Outstanding Checks**	-1,773.29
Deposits In Transit	1,382.04	**GL Balance**	35,695.98
Unreconciled Difference	0	**Open Items**	3

Attribute results

Code	Attribute	Recorded values	Result	Source	Rev.	Comment and evidence
A1	Reconciliation completed within 10 days of month end	Month end: January 31, 2026 Prepared date: February 3, 2026	Pass	AI accepted	✓	Evidence: E-1 Screenshots: Fig 1.1 By Elena Ruiz on October 12, 2026, 2:10:00 PM UTC
A2	Adjusted bank balance agrees to the general ledger balance	Bank account: Disbursements x5062 Adjusted bank balance: 35,695.98 GL balance: 35,695.98	Pass	AI accepted	✓	Evidence: E-1 Screenshots: Fig 1.2, Fig 1.3 By Elena Ruiz on October 12, 2026, 2:11:00 PM UTC
A3	Reconciling items were investigated and resolved or escalated	Items investigated: Yes Items over 30 days: 0	Pass	AI accepted	✓	Evidence: E-1 Screenshots: Fig 1.4 By Elena Ruiz on October 12, 2026, 2:12:00 PM UTC
A4	Reconciliation reviewed by someone other than the preparer within 5 business days	Prepared date: February 3, 2026 Reviewed date: February 4, 2026	Pass	AI accepted	✓	Evidence: E-1, E-2 Screenshots: Fig 1.5, Fig 1.6 By Elena Ruiz on October 12, 2026, 2:13:00 PM UTC
A5	Reviewer is independent of the preparer	Prepared by: Maria Lopez Reviewed by: David Chen	Pass	AI accepted	✓	Evidence: E-1, E-3 Screenshots: Fig 1.7, Fig 1.8 By Elena Ruiz on October 12, 2026, 2:14:00 PM UTC

How the AI decided

Built by SOXLayer from what the AI run did: the documents read, the values verified, the rule and its inputs, and every downgrade or cap.

A1 Reconciliation completed within 10 days of month end

1. Value found: Month end: January 31, 2026. Prepared date: February 3, 2026.
2. Rule (Pass): 3 calendar days from month end to preparation, within the 10 day limit.

A2 Adjusted bank balance agrees to the general ledger balance

1. Value found: Adjusted bank balance: 35,695.98 (reconciliation, page 1).
2. Value found: GL balance: 35,695.98 (trial balance TB-110, page 2).
3. Rule (Pass): Difference 0.00 against a tolerance of 0.00.

A3 Reconciling items were investigated and resolved or escalated

1. Value found: Reconciling items: 3, each with an explanation. Items older than 30 days: 0.
2. AI reading (Pass): Every item is explained and none is aged, so no escalation was required.

A4 Reconciliation reviewed by someone other than the preparer within 5 business days

1. Value found: Prepared date: February 3, 2026. Reviewed date: February 4, 2026.

SAMPLE

2. Rule (Pass): 1 business day from preparation to review, within the 5 business day limit.

A5 Reviewer is independent of the preparer

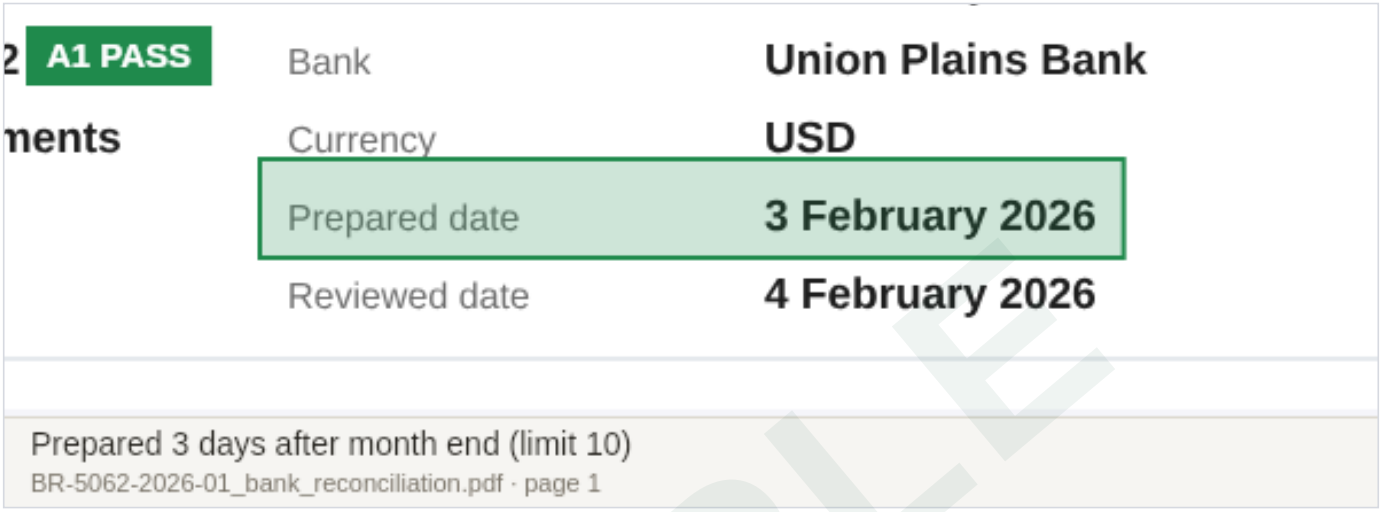
1. Value found: Prepared by: Maria Lopez. Reviewed by: David Chen.
2. Rule (Pass): The names differ.

Evidence screenshots

Cropped from the original file; the boxed region is what the recorded value was read from.

PASS **Fig 1.1 A1: Reconciliation completed within 10 days of month end**

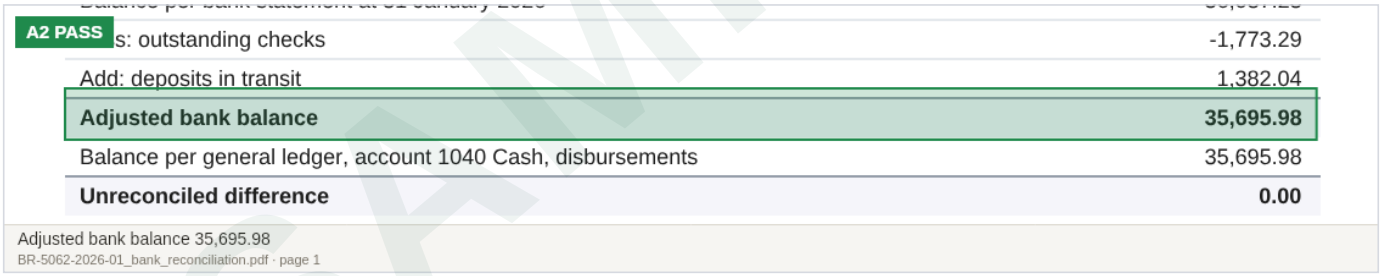
BR-5062-2026-01_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared date 3 February 2026"

PASS **Fig 1.2 A2: Adjusted bank balance agrees to the general ledger balance**

BR-5062-2026-01_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Adjusted bank balance 35,695.98"

PASS **Fig 1.3 A2: Adjusted bank balance agrees to the general ledger balance**

BR-5062-2026-01_bank_reconciliation.pdf | page 2 | verified: Yes | AI: Pass

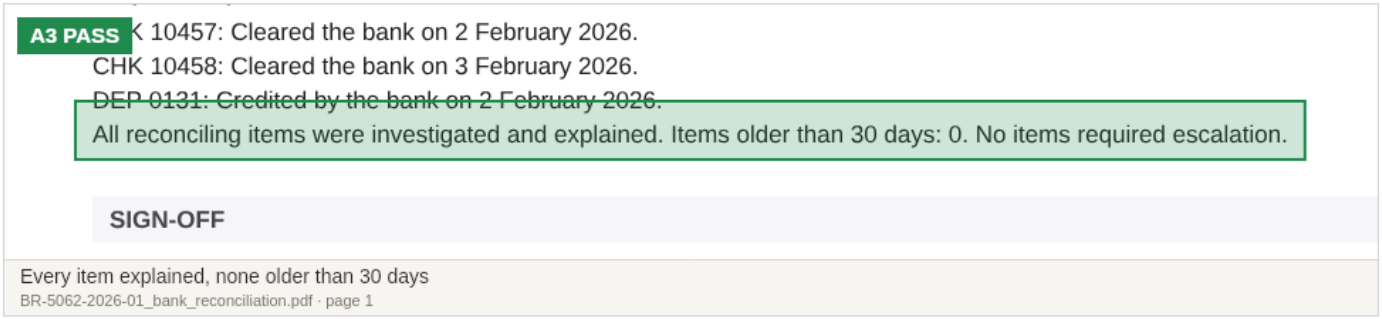


"Cash, disbursements (Disbursements x5062) 35,695.98"

SAMPLE

PASS **Fig 1.4 A3: Reconciling items were investigated and resolved or escalated**

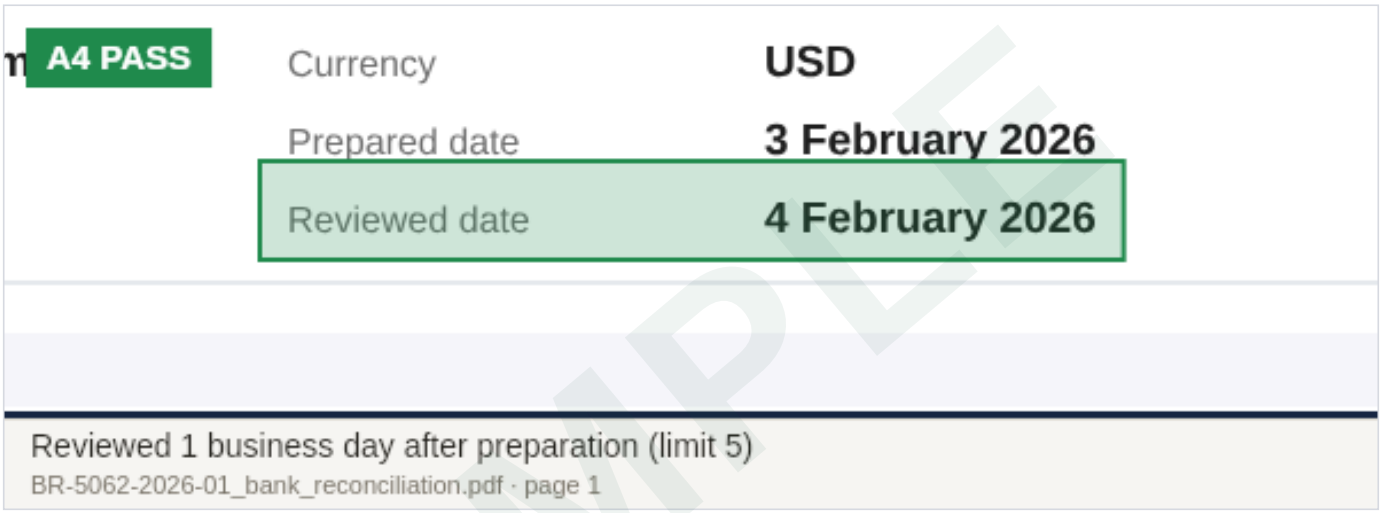
BR-5062-2026-01_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"All reconciling items were investigated and explained. Items older than 30 days: 0. No items required escalation."

PASS **Fig 1.5 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

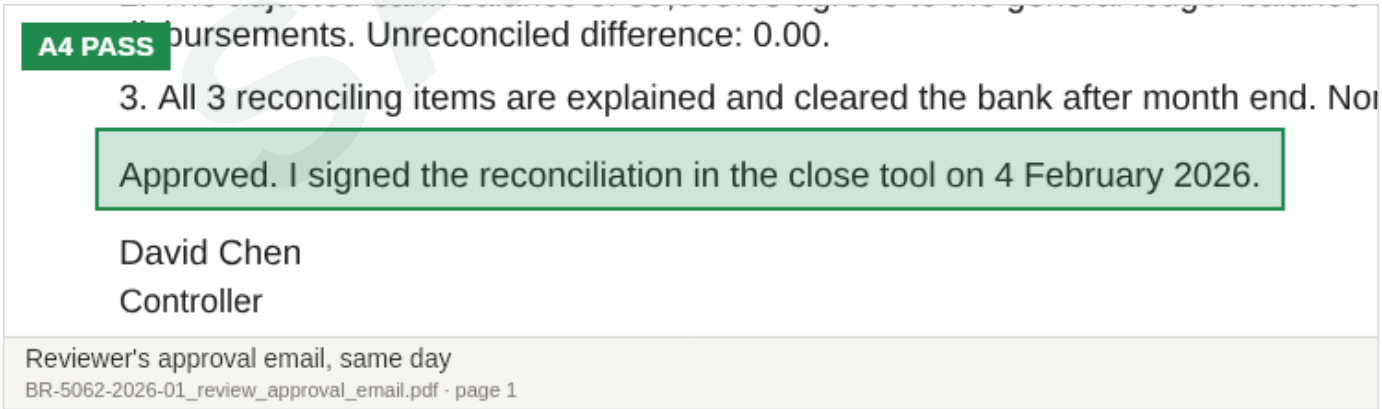
BR-5062-2026-01_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Reviewed date 4 February 2026"

PASS **Fig 1.6 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

BR-5062-2026-01_review_approval_email.pdf | page 1 | verified: Yes | AI: Pass

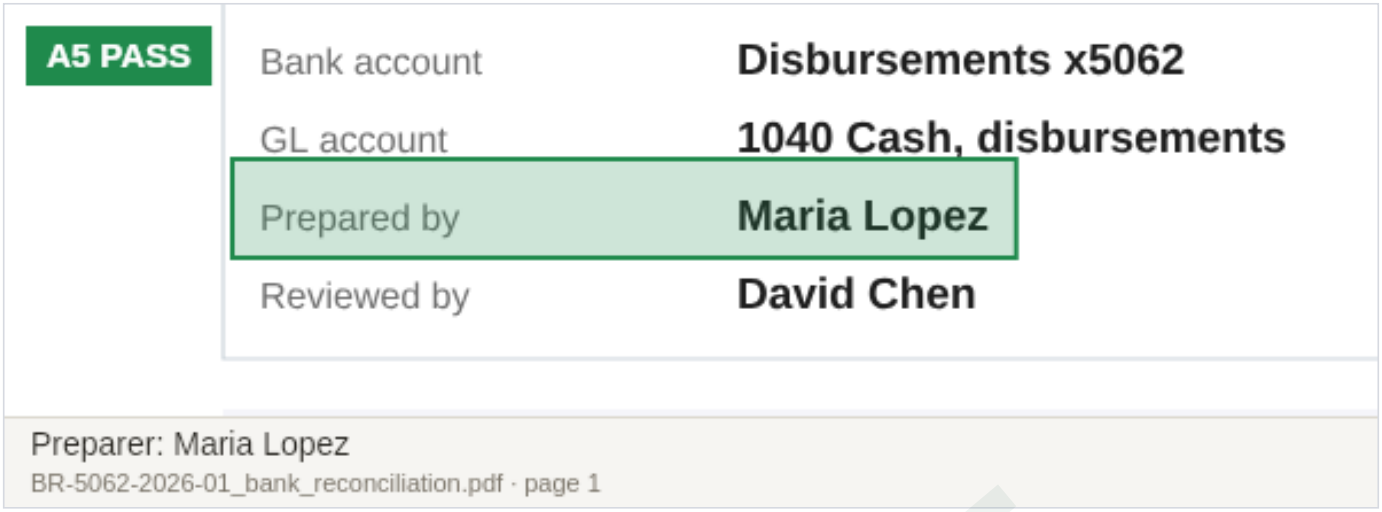


"Approved. I signed the reconciliation in the close tool on 4 February 2026."

SAMPLE

PASS **Fig 1.7 A5: Reviewer is independent of the preparer**

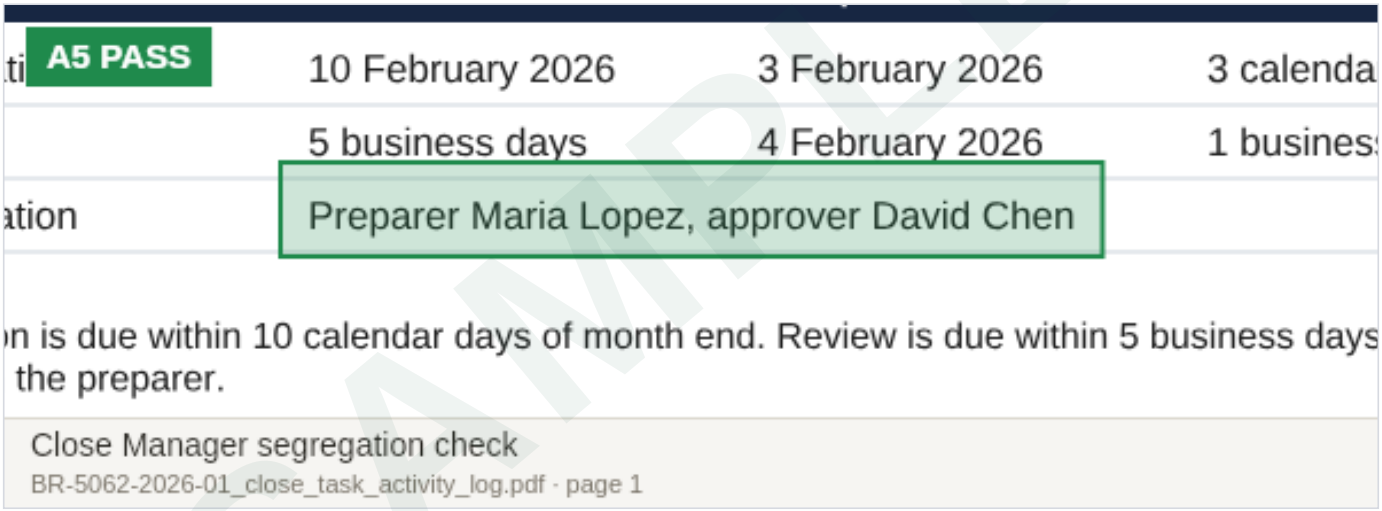
BR-5062-2026-01_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared by Maria Lopez"

PASS **Fig 1.8 A5: Reviewer is independent of the preparer**

BR-5062-2026-01_close_task_activity_log.pdf | page 1 | verified: Yes | AI: Pass



"Preparer Maria Lopez, approver David Chen"

SAMPLE

Sample 2 BR-9014-2026-04

Population row 20 | 3 evidence files | 8 screenshots

PASS

AI READING: PASS *Latest AI run, shown beside the recorded result.*

All 5 attributes pass. The reconciliation ties to the bank statement and to trial balance TB-110, every reconciling item is explained, and David Chen reviewed it 1 business day after James Carter prepared it.

Sample key fields

Recon ID	BR-9014-2026-04	**Adjusted Bank Balance**	35,681.44
Period	2026-04	**Month End**	April 30, 2026
Bank	Union Plains Bank	**Bank Account**	Tax reserve x9014
Account Type	Savings	**GL Account**	1050 Cash, tax reserve
Currency	USD	**Risk Rating**	Low
Bank Statement Balance	35,638.18	**Outstanding Checks**	-414.12
Deposits In Transit	457.38	**GL Balance**	35,681.44
Unreconciled Difference	0	**Open Items**	3

Attribute results

Code	Attribute	Recorded values	Result	Source	Rev.	Comment and evidence
A1	Reconciliation completed within 10 days of month end	Month end: April 30, 2026 Prepared date: May 4, 2026	Pass	AI accepted	✓	Evidence: E-4 Screenshots: Fig 2.1 By Elena Ruiz on October 12, 2026, 2:16:00 PM UTC
A2	Adjusted bank balance agrees to the general ledger balance	Bank account: Tax reserve x9014 Adjusted bank balance: 35,681.44 GL balance: 35,681.44	Pass	AI accepted	✓	Evidence: E-4 Screenshots: Fig 2.2, Fig 2.3 By Elena Ruiz on October 12, 2026, 2:17:00 PM UTC
A3	Reconciling items were investigated and resolved or escalated	Items investigated: Yes Items over 30 days: 0	Pass	AI accepted	✓	Evidence: E-4 Screenshots: Fig 2.4 By Elena Ruiz on October 12, 2026, 2:18:00 PM UTC
A4	Reconciliation reviewed by someone other than the preparer within 5 business days	Prepared date: May 4, 2026 Reviewed date: May 5, 2026	Pass	AI accepted	✓	Evidence: E-4, E-5 Screenshots: Fig 2.5, Fig 2.6 By Elena Ruiz on October 12, 2026, 2:19:00 PM UTC
A5	Reviewer is independent of the preparer	Prepared by: James Carter Reviewed by: David Chen	Pass	AI accepted	✓	Evidence: E-4, E-6 Screenshots: Fig 2.7, Fig 2.8 By Elena Ruiz on October 12, 2026, 2:20:00 PM UTC

How the AI decided

Built by SOXLayer from what the AI run did: the documents read, the values verified, the rule and its inputs, and every downgrade or cap.

A1 Reconciliation completed within 10 days of month end

1. Value found: Month end: April 30, 2026. Prepared date: May 4, 2026.
2. Rule (Pass): 4 calendar days from month end to preparation, within the 10 day limit.

A2 Adjusted bank balance agrees to the general ledger balance

1. Value found: Adjusted bank balance: 35,681.44 (reconciliation, page 1).
2. Value found: GL balance: 35,681.44 (trial balance TB-110, page 2).
3. Rule (Pass): Difference 0.00 against a tolerance of 0.00.

A3 Reconciling items were investigated and resolved or escalated

1. Value found: Reconciling items: 3, each with an explanation. Items older than 30 days: 0.
2. AI reading (Pass): Every item is explained and none is aged, so no escalation was required.

A4 Reconciliation reviewed by someone other than the preparer within 5 business days

1. Value found: Prepared date: May 4, 2026. Reviewed date: May 5, 2026.

SAMPLE

2. Rule (Pass): 1 business day from preparation to review, within the 5 business day limit.

A5 Reviewer is independent of the preparer

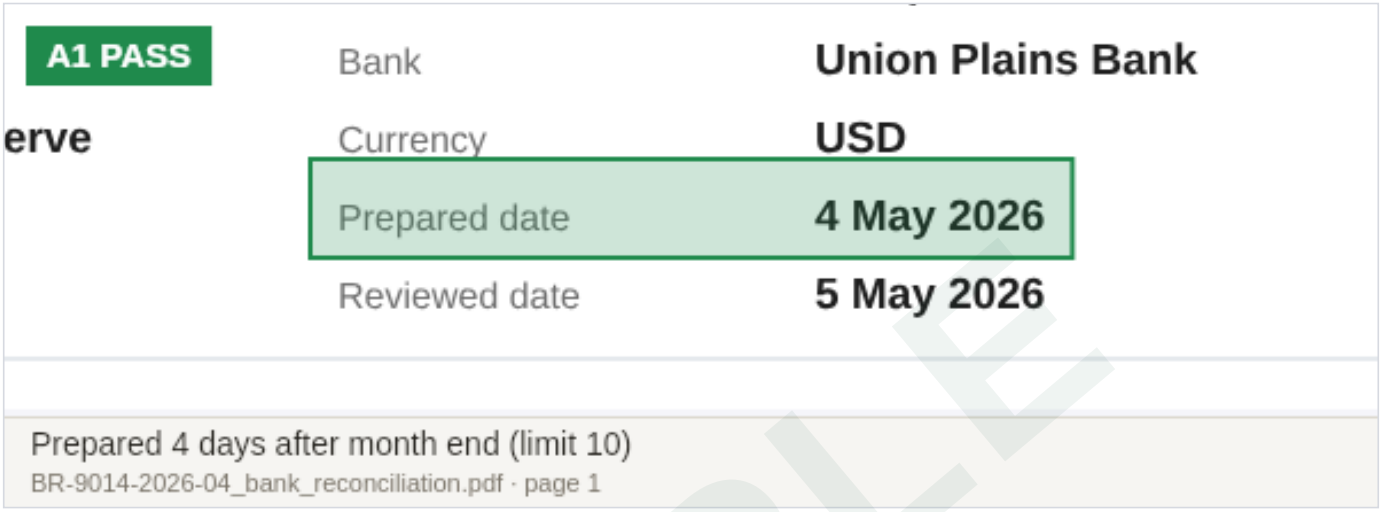
1. Value found: Prepared by: James Carter. Reviewed by: David Chen.
2. Rule (Pass): The names differ.

Evidence screenshots

Cropped from the original file; the boxed region is what the recorded value was read from.

PASS **Fig 2.1 A1: Reconciliation completed within 10 days of month end**

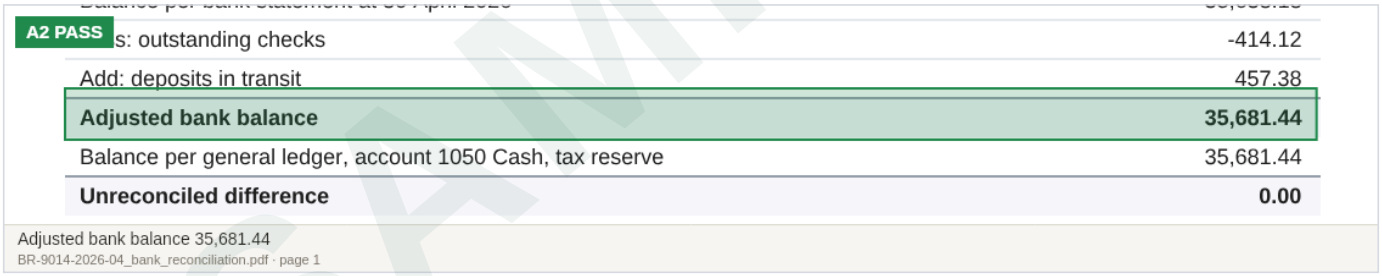
BR-9014-2026-04_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared date 4 May 2026"

PASS **Fig 2.2 A2: Adjusted bank balance agrees to the general ledger balance**

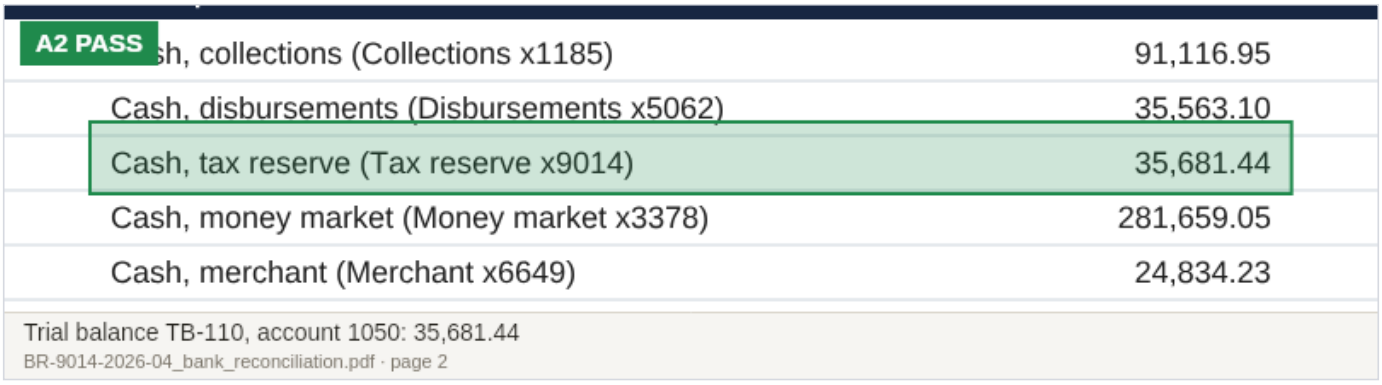
BR-9014-2026-04_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Adjusted bank balance 35,681.44"

PASS **Fig 2.3 A2: Adjusted bank balance agrees to the general ledger balance**

BR-9014-2026-04_bank_reconciliation.pdf | page 2 | verified: Yes | AI: Pass

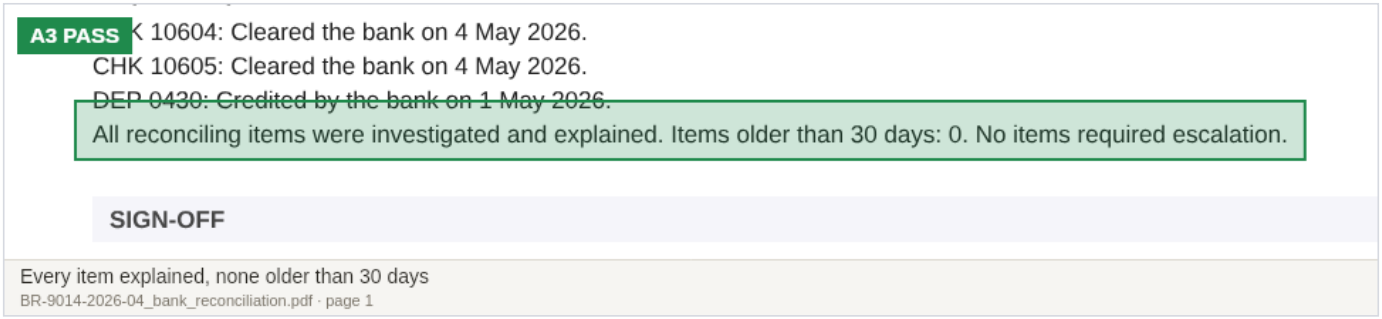


"Cash, tax reserve (Tax reserve x9014) 35,681.44"

SAMPLE

PASS **Fig 2.4 A3: Reconciling items were investigated and resolved or escalated**

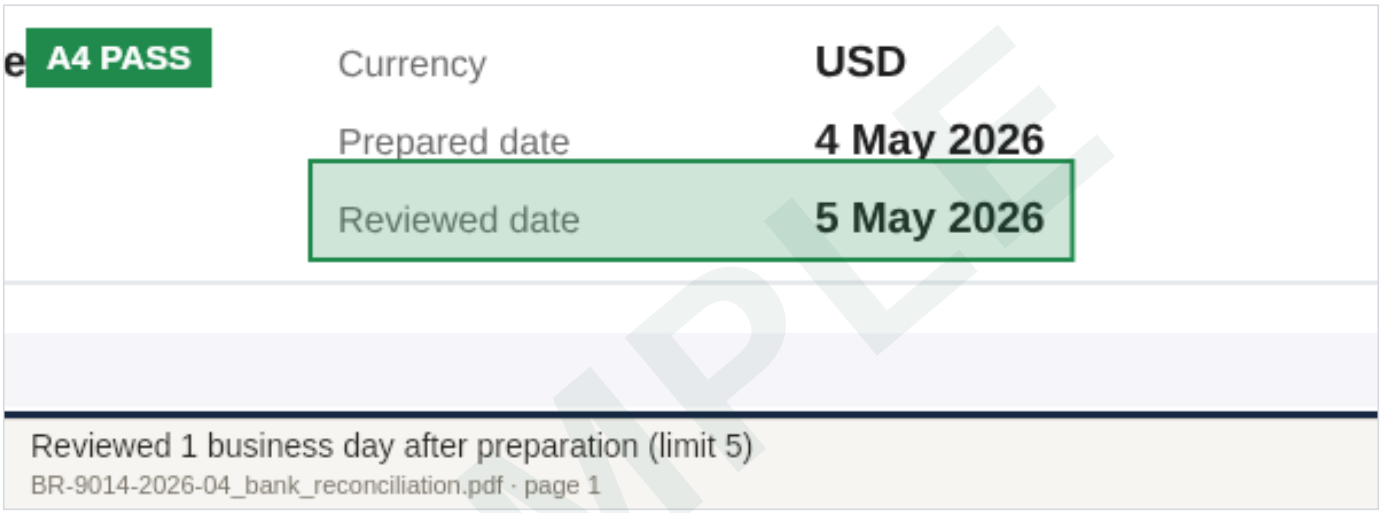
BR-9014-2026-04_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"All reconciling items were investigated and explained. Items older than 30 days: 0. No items required escalation."

PASS **Fig 2.5 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

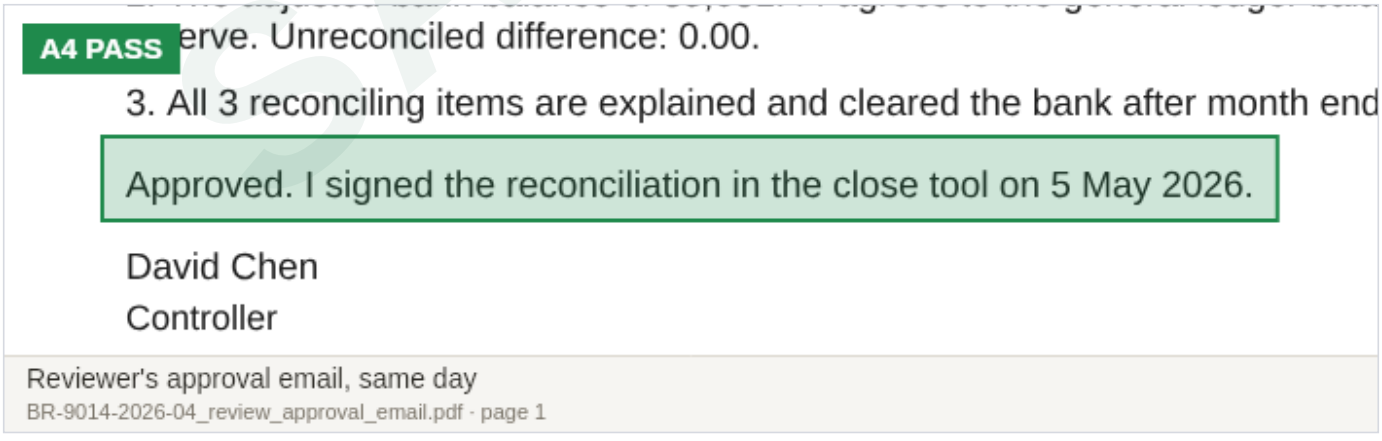
BR-9014-2026-04_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Reviewed date 5 May 2026"

PASS **Fig 2.6 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

BR-9014-2026-04_review_approval_email.pdf | page 1 | verified: Yes | AI: Pass

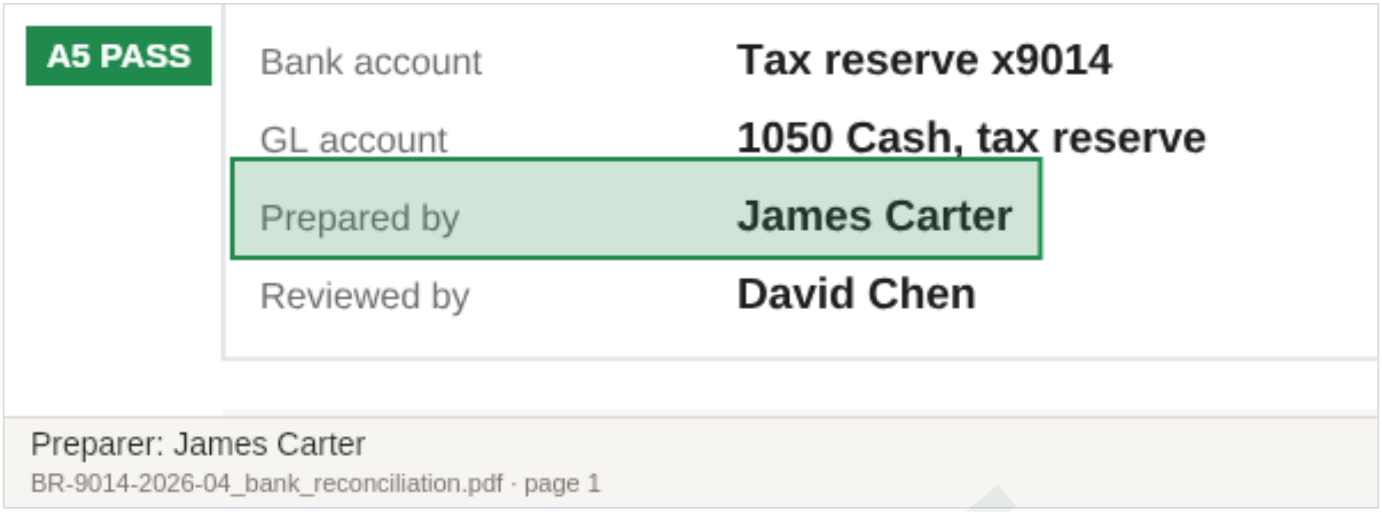


"Approved. I signed the reconciliation in the close tool on 5 May 2026."

SAMPLE

PASS **Fig 2.7 A5: Reviewer is independent of the preparer**

BR-9014-2026-04_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared by James Carter"

PASS **Fig 2.8 A5: Reviewer is independent of the preparer**

BR-9014-2026-04_close_task_activity_log.pdf | page 1 | verified: Yes | AI: Pass



"Preparer James Carter, approver David Chen"

SAMPLE

Sample 3 BR-1185-2026-06

Population row 28 | 3 evidence files | 8 screenshots

PASS

AI READING: PASS *Latest AI run, shown beside the recorded result.*

All 5 attributes pass. The reconciliation ties to the bank statement and to trial balance TB-110, every reconciling item is explained, and Susan Blake reviewed it 1 business day after Priya Nair prepared it.

Sample key fields

Recon ID	BR-1185-2026-06	**Adjusted Bank Balance**	99,445.6
Period	2026-06	**Month End**	June 30, 2026
Bank	First Harbor Bank	**Bank Account**	Collections x1185
Account Type	Depository	**GL Account**	1030 Cash, collections
Currency	USD	**Risk Rating**	Moderate
Bank Statement Balance	100,036.2	**Outstanding Checks**	-2,797.5
Deposits In Transit	2,206.9	**GL Balance**	99,445.6
Unreconciled Difference	0	**Open Items**	3

Attribute results

Code	Attribute	Recorded values	Result	Source	Rev.	Comment and evidence
A1	Reconciliation completed within 10 days of month end	Month end: June 30, 2026 Prepared date: July 6, 2026	Pass	AI accepted	✓	Evidence: E-7 Screenshots: Fig 3.1 By Elena Ruiz on October 12, 2026, 2:22:00 PM UTC
A2	Adjusted bank balance agrees to the general ledger balance	Bank account: Collections x1185 Adjusted bank balance: 99,445.6 GL balance: 99,445.6	Pass	AI accepted	✓	Evidence: E-7 Screenshots: Fig 3.2, Fig 3.3 By Elena Ruiz on October 12, 2026, 2:23:00 PM UTC
A3	Reconciling items were investigated and resolved or escalated	Items investigated: Yes Items over 30 days: 0	Pass	AI accepted	✓	Evidence: E-7 Screenshots: Fig 3.4 By Elena Ruiz on October 12, 2026, 2:24:00 PM UTC
A4	Reconciliation reviewed by someone other than the preparer within 5 business days	Prepared date: July 6, 2026 Reviewed date: July 7, 2026	Pass	AI accepted	✓	Evidence: E-7, E-8 Screenshots: Fig 3.5, Fig 3.6 By Elena Ruiz on October 12, 2026, 2:25:00 PM UTC
A5	Reviewer is independent of the preparer	Prepared by: Priya Nair Reviewed by: Susan Blake	Pass	AI accepted	✓	Evidence: E-7, E-9 Screenshots: Fig 3.7, Fig 3.8 By Elena Ruiz on October 12, 2026, 2:26:00 PM UTC

How the AI decided

Built by SOXLayer from what the AI run did: the documents read, the values verified, the rule and its inputs, and every downgrade or cap.

A1 Reconciliation completed within 10 days of month end

1. Value found: Month end: June 30, 2026. Prepared date: July 6, 2026.
2. Rule (Pass): 6 calendar days from month end to preparation, within the 10 day limit.

A2 Adjusted bank balance agrees to the general ledger balance

1. Value found: Adjusted bank balance: 99,445.60 (reconciliation, page 1).
2. Value found: GL balance: 99,445.60 (trial balance TB-110, page 2).
3. Rule (Pass): Difference 0.00 against a tolerance of 0.00.

A3 Reconciling items were investigated and resolved or escalated

1. Value found: Reconciling items: 3, each with an explanation. Items older than 30 days: 0.
2. AI reading (Pass): Every item is explained and none is aged, so no escalation was required.

A4 Reconciliation reviewed by someone other than the preparer within 5 business days

1. Value found: Prepared date: July 6, 2026. Reviewed date: July 7, 2026.

SAMPLE

2. Rule (Pass): 1 business day from preparation to review, within the 5 business day limit.

A5 Reviewer is independent of the preparer

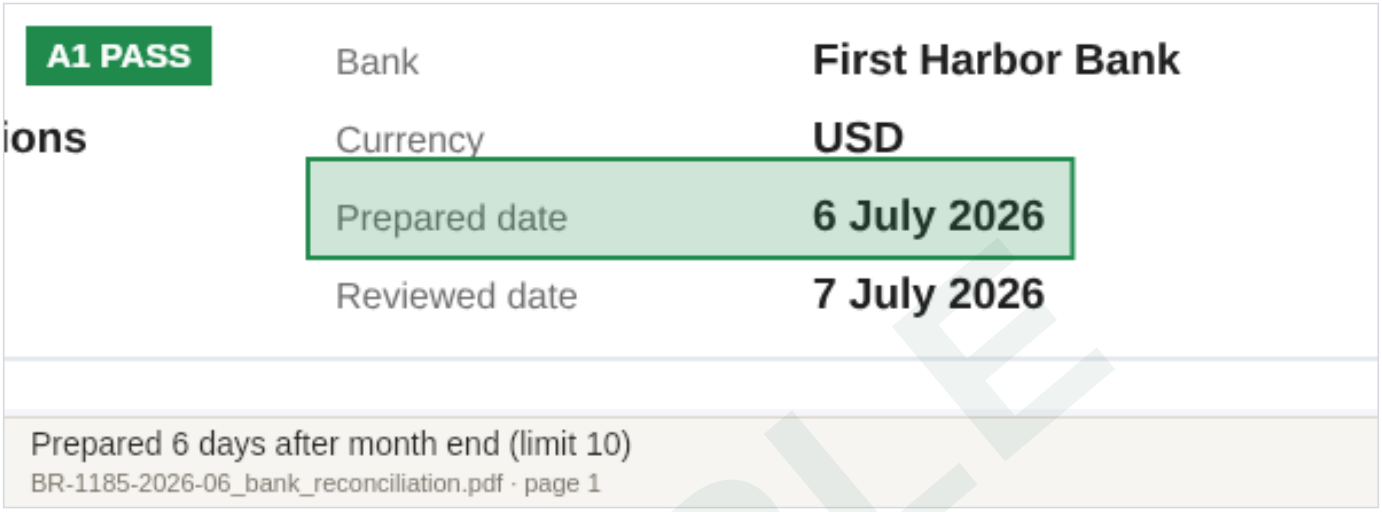
1. Value found: Prepared by: Priya Nair. Reviewed by: Susan Blake.
2. Rule (Pass): The names differ.

Evidence screenshots

Cropped from the original file; the boxed region is what the recorded value was read from.

PASS **Fig 3.1 A1: Reconciliation completed within 10 days of month end**

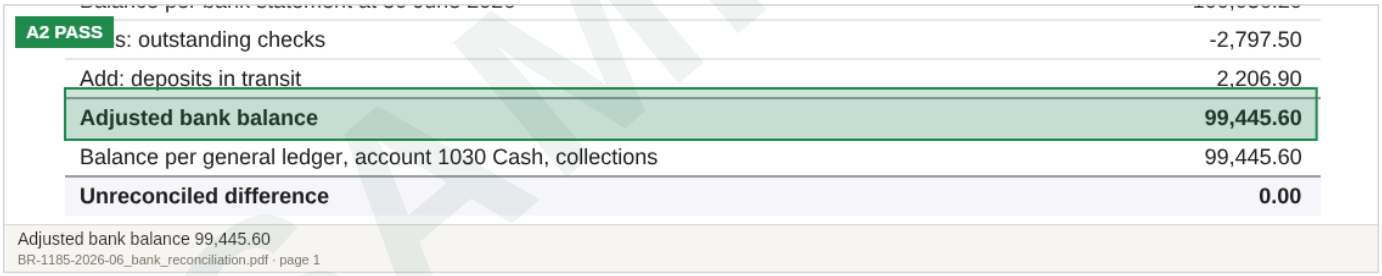
BR-1185-2026-06_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared date 6 July 2026"

PASS **Fig 3.2 A2: Adjusted bank balance agrees to the general ledger balance**

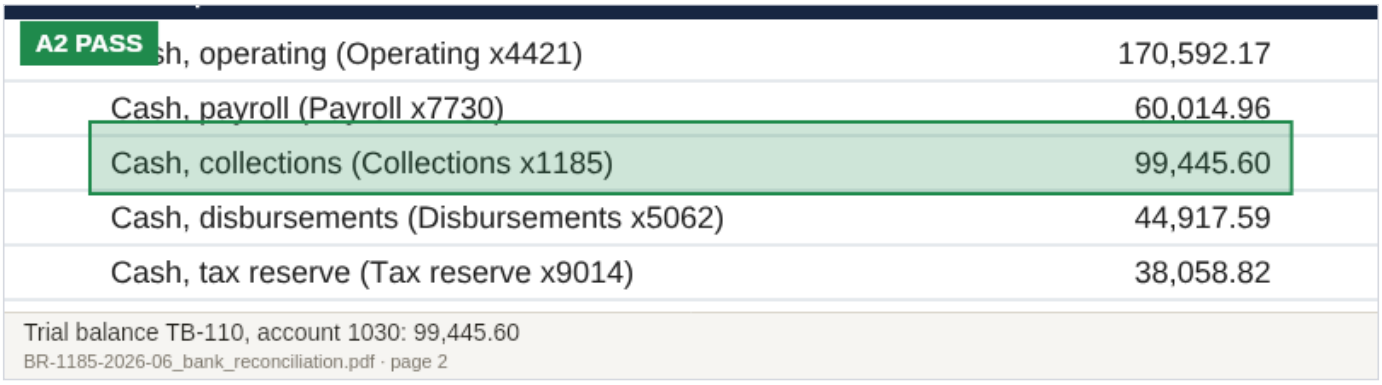
BR-1185-2026-06_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Adjusted bank balance 99,445.60"

PASS **Fig 3.3 A2: Adjusted bank balance agrees to the general ledger balance**

BR-1185-2026-06_bank_reconciliation.pdf | page 2 | verified: Yes | AI: Pass

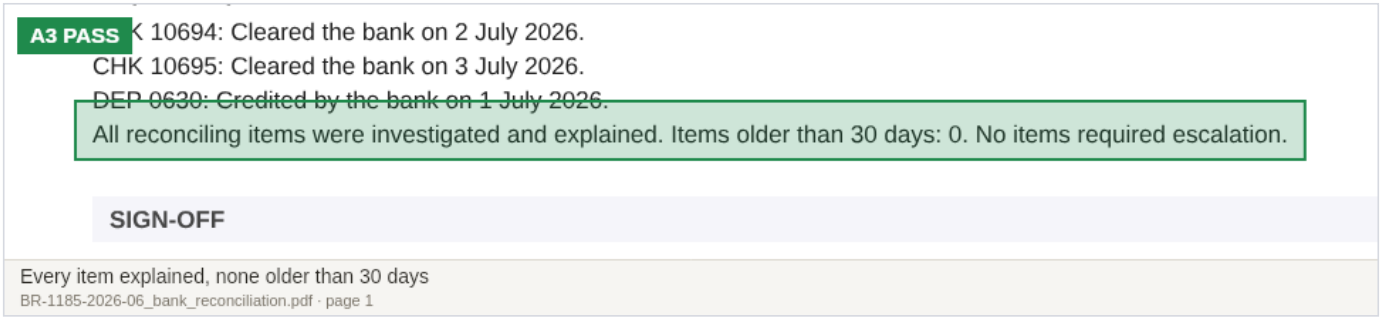


"Cash, collections (Collections x1185) 99,445.60"

SAMPLE

PASS **Fig 3.4 A3: Reconciling items were investigated and resolved or escalated**

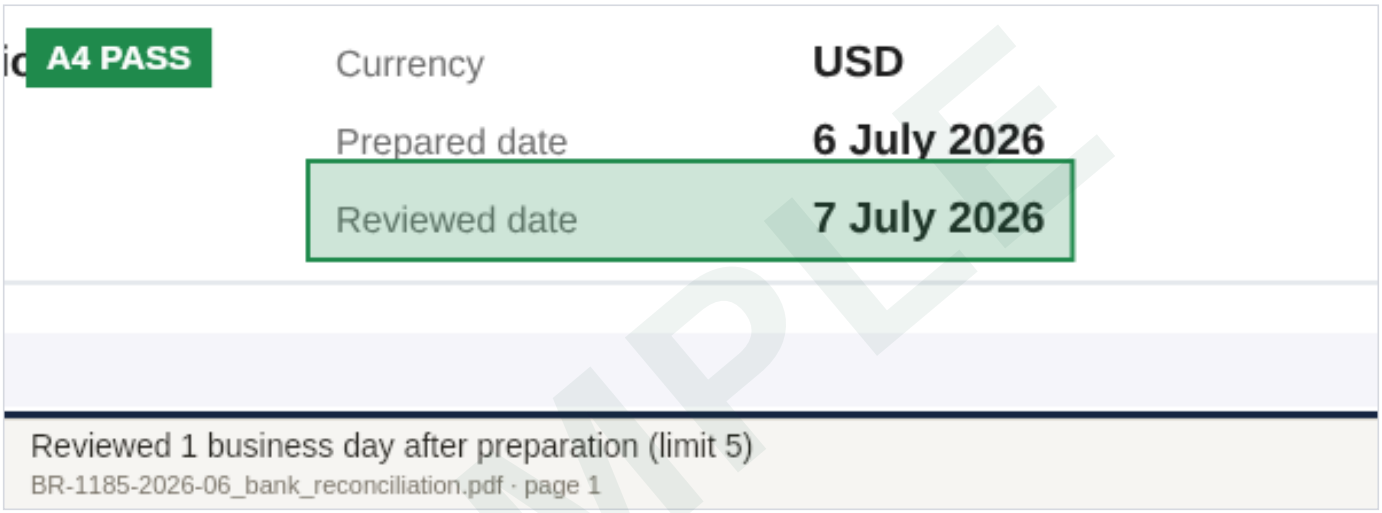
BR-1185-2026-06_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"All reconciling items were investigated and explained. Items older than 30 days: 0. No items required escalation."

PASS **Fig 3.5 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

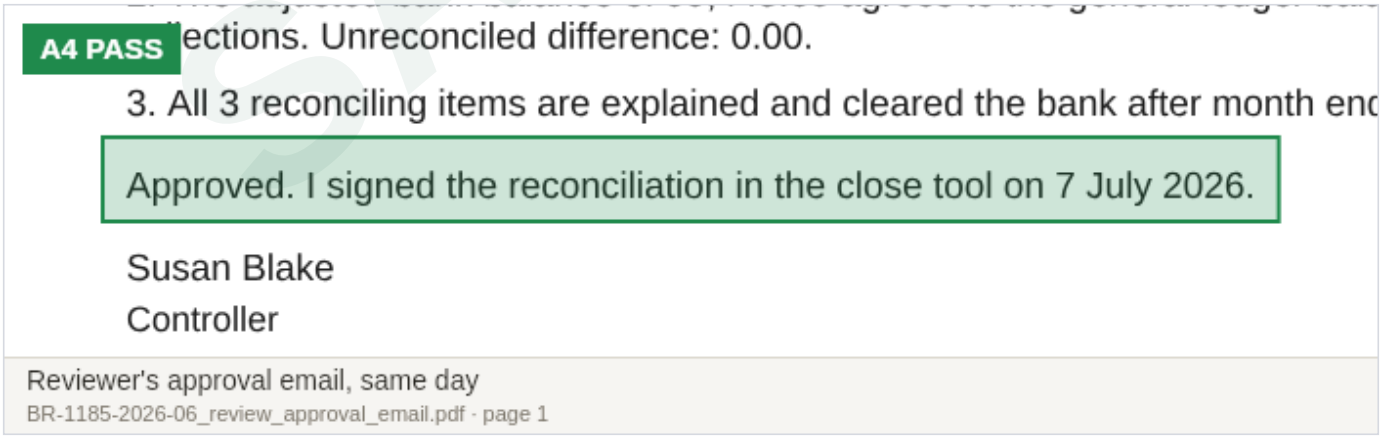
BR-1185-2026-06_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Reviewed date 7 July 2026"

PASS **Fig 3.6 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

BR-1185-2026-06_review_approval_email.pdf | page 1 | verified: Yes | AI: Pass

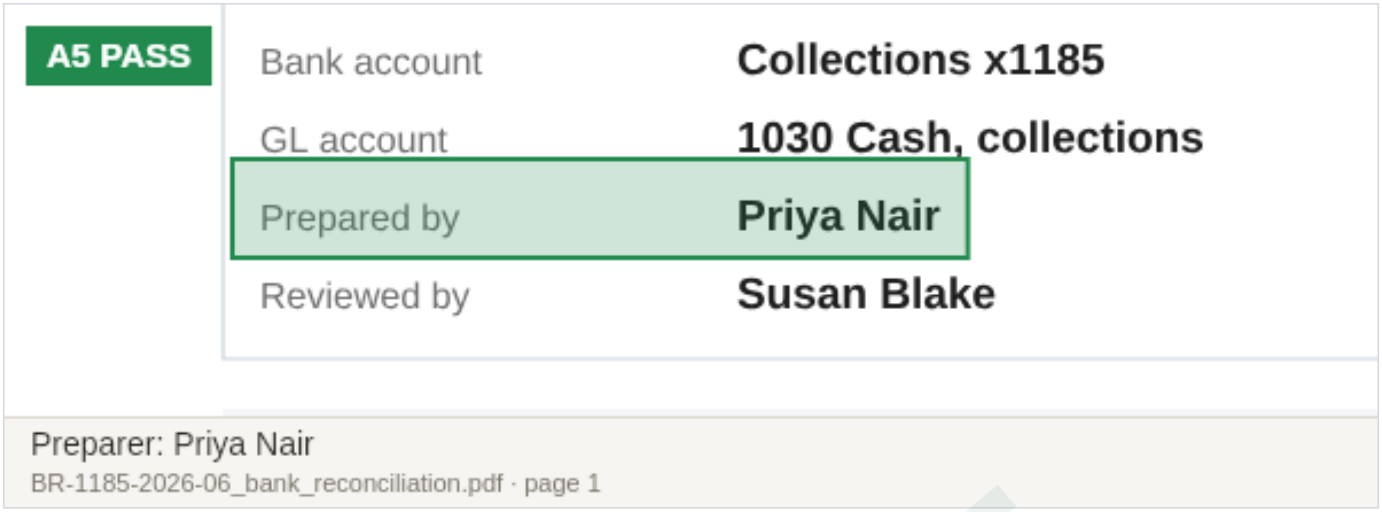


"Approved. I signed the reconciliation in the close tool on 7 July 2026."

SAMPLE

PASS **Fig 3.7 A5: Reviewer is independent of the preparer**

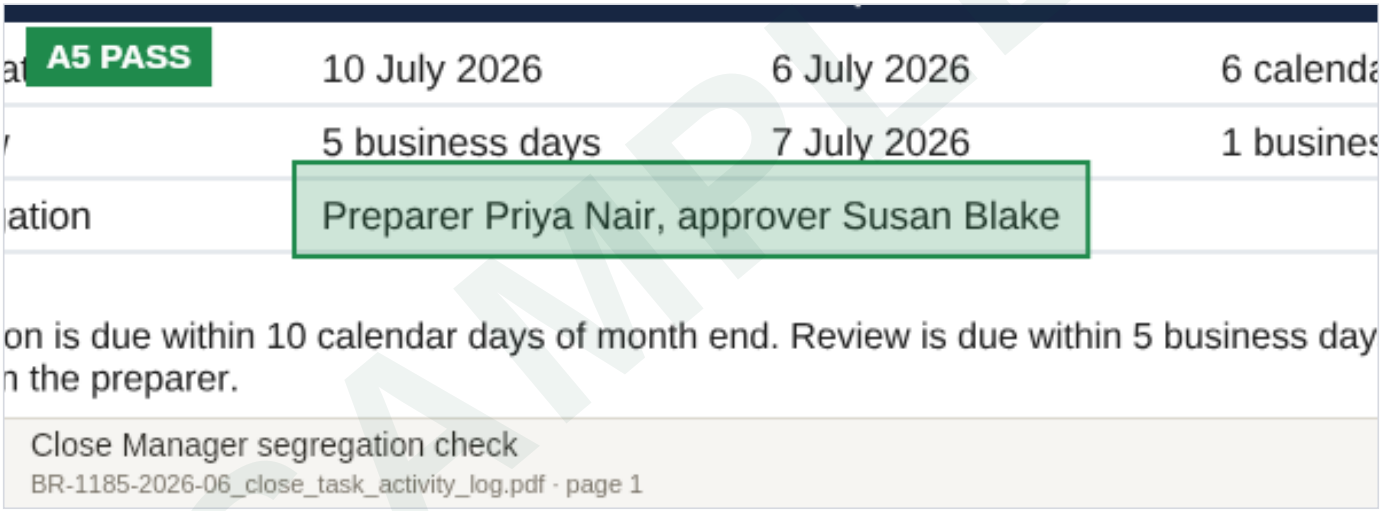
BR-1185-2026-06_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared by Priya Nair"

PASS **Fig 3.8 A5: Reviewer is independent of the preparer**

BR-1185-2026-06_close_task_activity_log.pdf | page 1 | verified: Yes | AI: Pass



"Preparer Priya Nair, approver Susan Blake"

SAMPLE

Sample 4 BR-4421-2026-09

Population row 41 | 3 evidence files | 8 screenshots

PASS

AI READING: PASS *Latest AI run, shown beside the recorded result.*

All 5 attributes pass. The reconciliation ties to the bank statement and to trial balance TB-110, every reconciling item is explained, and David Chen reviewed it 1 business day after Maria Lopez prepared it.

Sample key fields

Recon ID	BR-4421-2026-09	**Adjusted Bank Balance**	186,793.32
Period	2026-09	**Month End**	September 30, 2026
Bank	First Harbor Bank	**Bank Account**	Operating x4421
Account Type	Business checking	**GL Account**	1010 Cash, operating
Currency	USD	**Risk Rating**	High
Bank Statement Balance	184,669.06	**Outstanding Checks**	-4,130.76
Deposits In Transit	6,255.02	**GL Balance**	186,793.32
Unreconciled Difference	0	**Open Items**	3

Attribute results

Code	Attribute	Recorded values	Result	Source	Rev.	Comment and evidence
A1	Reconciliation completed within 10 days of month end	Month end: September 30, 2026 Prepared date: October 5, 2026	Pass	AI accepted	✓	Evidence: E-10 Screenshots: Fig 4.1 By Elena Ruiz on October 12, 2026, 2:28:00 PM UTC
A2	Adjusted bank balance agrees to the general ledger balance	Bank account: Operating x4421 Adjusted bank balance: 186,793.32 GL balance: 186,793.32	Pass	AI accepted	✓	Evidence: E-10 Screenshots: Fig 4.2, Fig 4.3 By Elena Ruiz on October 12, 2026, 2:29:00 PM UTC
A3	Reconciling items were investigated and resolved or escalated	Items investigated: Yes Items over 30 days: 0	Pass	AI accepted	✓	Evidence: E-10 Screenshots: Fig 4.4 By Elena Ruiz on October 12, 2026, 2:30:00 PM UTC
A4	Reconciliation reviewed by someone other than the preparer within 5 business days	Prepared date: October 5, 2026 Reviewed date: October 6, 2026	Pass	AI accepted	✓	Evidence: E-10, E-11 Screenshots: Fig 4.5, Fig 4.6 By Elena Ruiz on October 12, 2026, 2:31:00 PM UTC
A5	Reviewer is independent of the preparer	Prepared by: Maria Lopez Reviewed by: David Chen	Pass	AI accepted	✓	Evidence: E-10, E-12 Screenshots: Fig 4.7, Fig 4.8 By Elena Ruiz on October 12, 2026, 2:32:00 PM UTC

How the AI decided

Built by SOXLayer from what the AI run did: the documents read, the values verified, the rule and its inputs, and every downgrade or cap.

A1 Reconciliation completed within 10 days of month end

1. Value found: Month end: September 30, 2026. Prepared date: October 5, 2026.
2. Rule (Pass): 5 calendar days from month end to preparation, within the 10 day limit.

A2 Adjusted bank balance agrees to the general ledger balance

1. Value found: Adjusted bank balance: 186,793.32 (reconciliation, page 1).
2. Value found: GL balance: 186,793.32 (trial balance TB-110, page 2).
3. Rule (Pass): Difference 0.00 against a tolerance of 0.00.

A3 Reconciling items were investigated and resolved or escalated

1. Value found: Reconciling items: 3, each with an explanation. Items older than 30 days: 0.
2. AI reading (Pass): Every item is explained and none is aged, so no escalation was required.

A4 Reconciliation reviewed by someone other than the preparer within 5 business days

1. Value found: Prepared date: October 5, 2026. Reviewed date: October 6, 2026.

SAMPLE

2. Rule (Pass): 1 business day from preparation to review, within the 5 business day limit.

A5 Reviewer is independent of the preparer

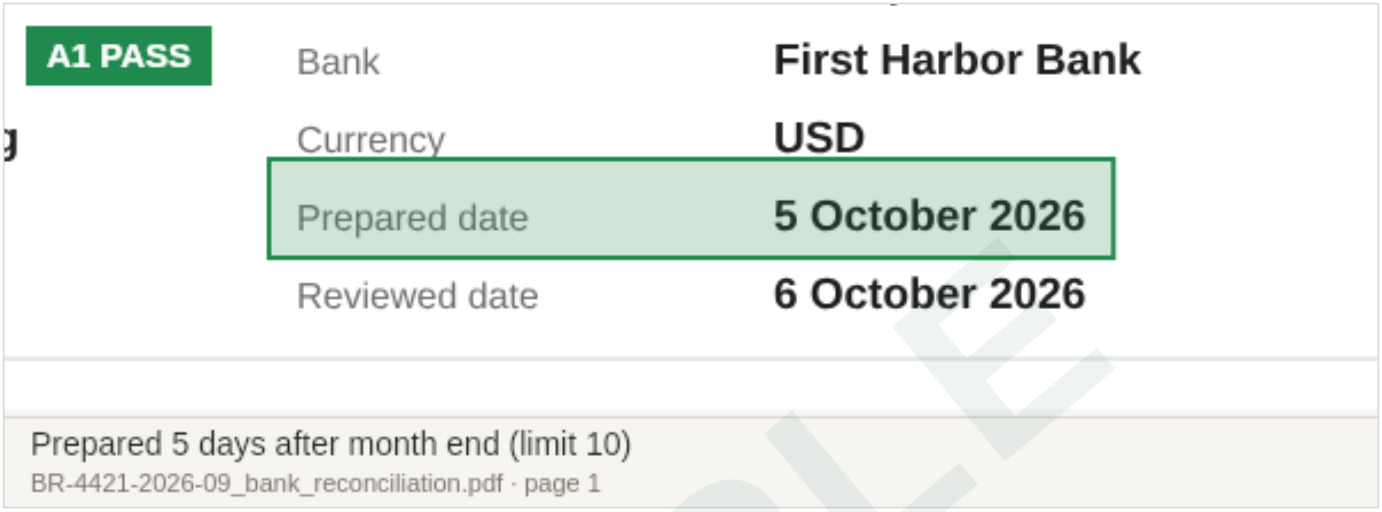
1. Value found: Prepared by: Maria Lopez. Reviewed by: David Chen.
2. Rule (Pass): The names differ.

Evidence screenshots

Cropped from the original file; the boxed region is what the recorded value was read from.

PASS **Fig 4.1 A1: Reconciliation completed within 10 days of month end**

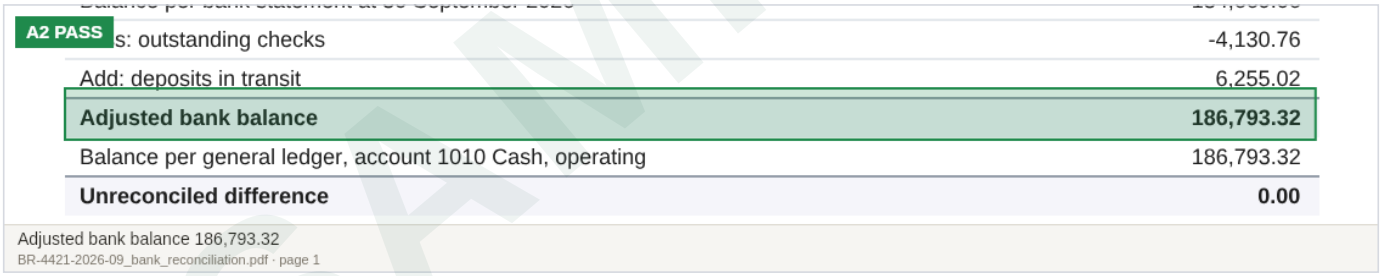
BR-4421-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared date 5 October 2026"

PASS **Fig 4.2 A2: Adjusted bank balance agrees to the general ledger balance**

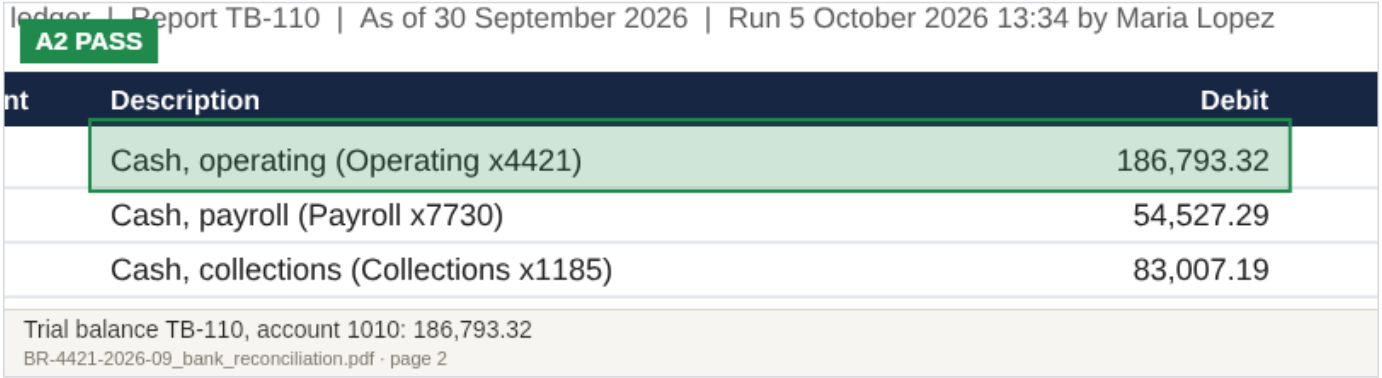
BR-4421-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Adjusted bank balance 186,793.32"

PASS **Fig 4.3 A2: Adjusted bank balance agrees to the general ledger balance**

BR-4421-2026-09_bank_reconciliation.pdf | page 2 | verified: Yes | AI: Pass

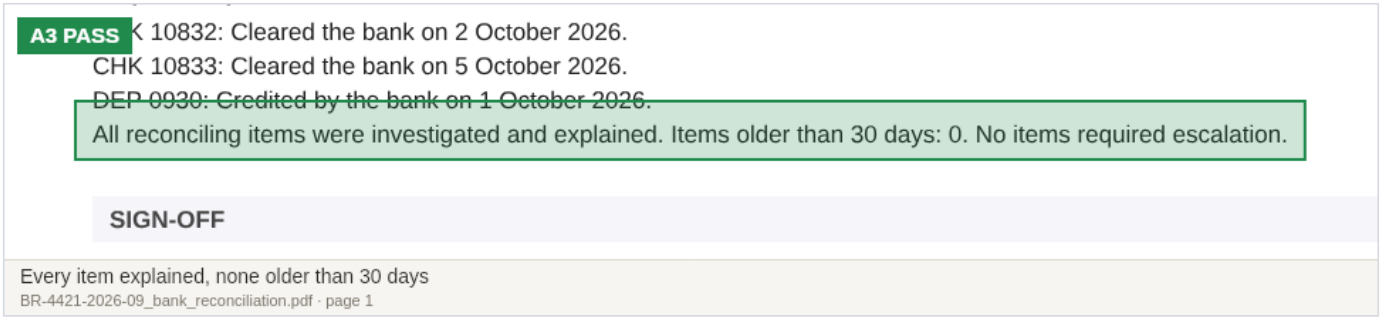


"Cash, operating (Operating x4421) 186,793.32"

SAMPLE

PASS **Fig 4.4 A3: Reconciling items were investigated and resolved or escalated**

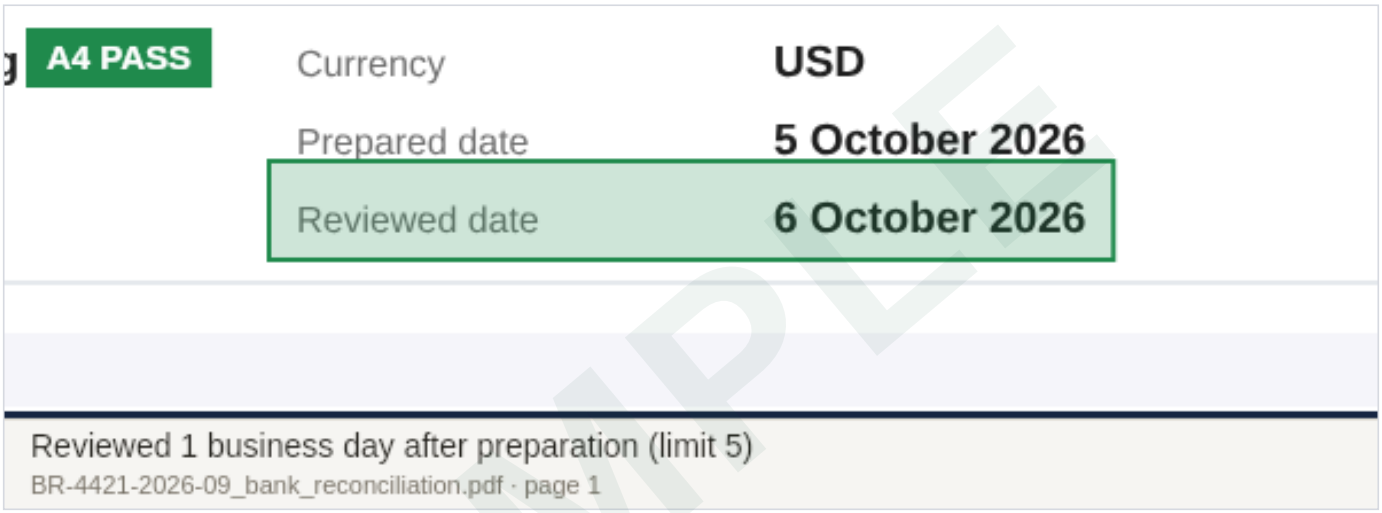
BR-4421-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"All reconciling items were investigated and explained. Items older than 30 days: 0. No items required escalation."

PASS **Fig 4.5 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

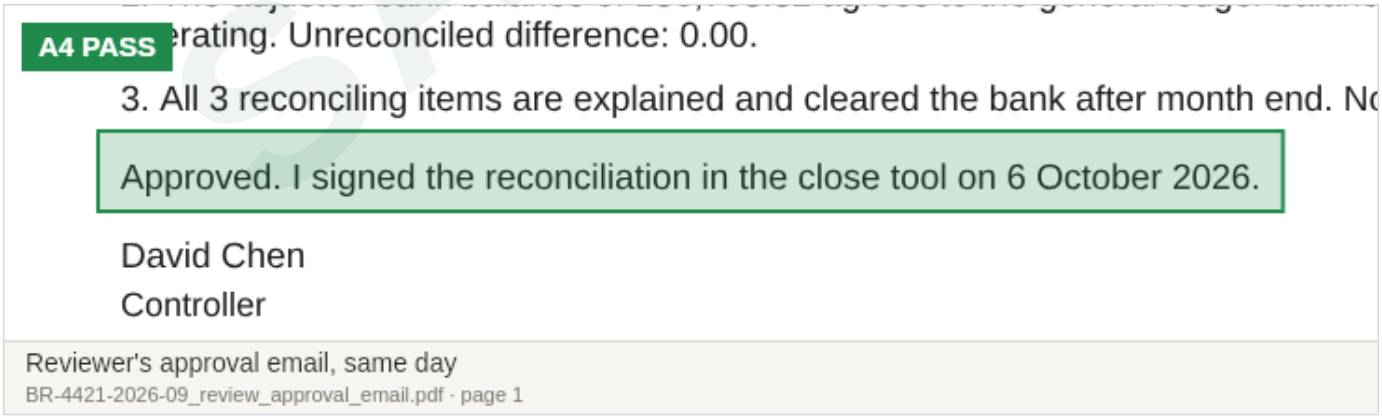
BR-4421-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Reviewed date 6 October 2026"

PASS **Fig 4.6 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

BR-4421-2026-09_review_approval_email.pdf | page 1 | verified: Yes | AI: Pass

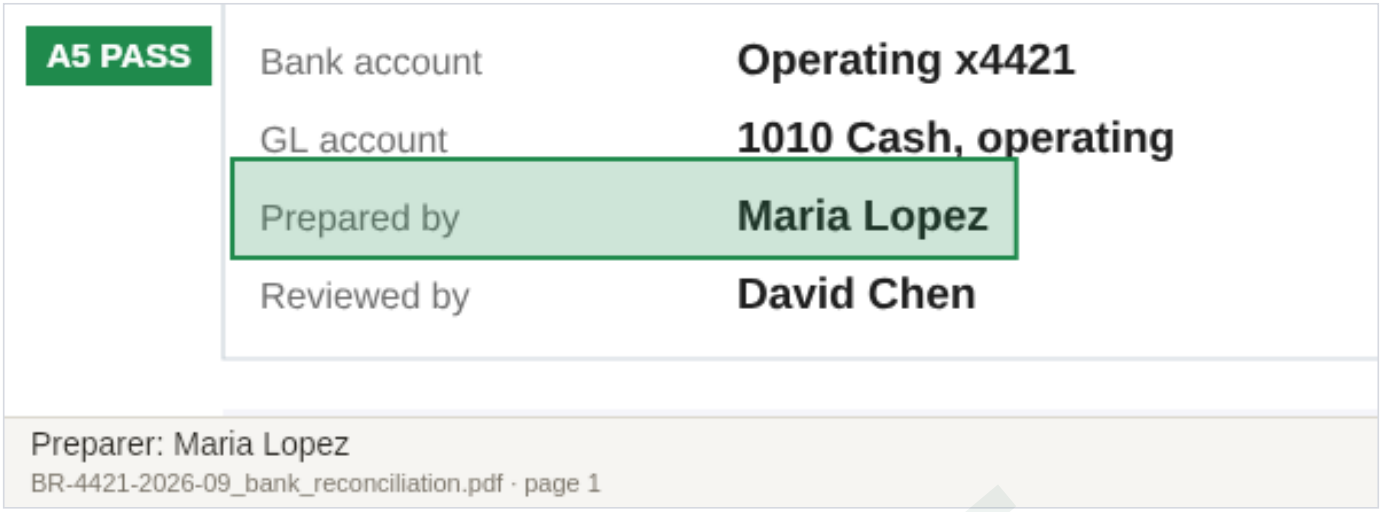


"Approved. I signed the reconciliation in the close tool on 6 October 2026."

SAMPLE

PASS **Fig 4.7 A5: Reviewer is independent of the preparer**

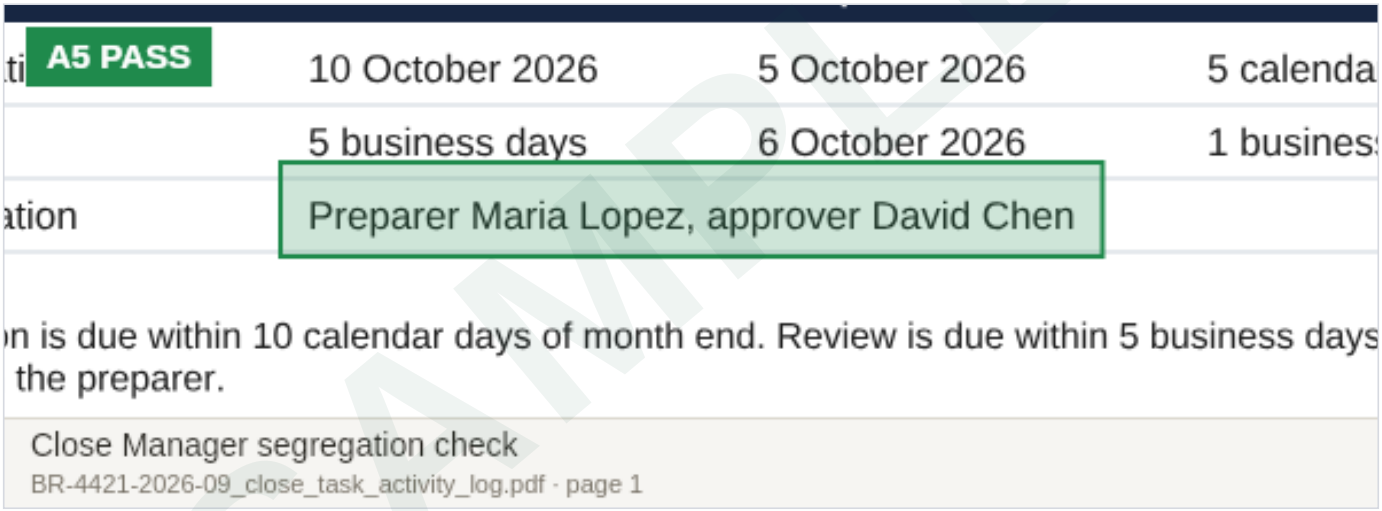
BR-4421-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared by Maria Lopez"

PASS **Fig 4.8 A5: Reviewer is independent of the preparer**

BR-4421-2026-09_close_task_activity_log.pdf | page 1 | verified: Yes | AI: Pass



"Preparer Maria Lopez, approver David Chen"

SAMPLE

Sample 5 BR-7730-2026-09

Population row 42 | 3 evidence files | 8 screenshots

PASS

AI READING: PASS *Latest AI run, shown beside the recorded result.*

All 5 attributes pass. The reconciliation ties to the bank statement and to trial balance TB-110, every reconciling item is explained, and David Chen reviewed it 1 business day after James Carter prepared it.

Sample key fields

Recon ID	BR-7730-2026-09	**Adjusted Bank Balance**	54,527.29
Period	2026-09	**Month End**	September 30, 2026
Bank	First Harbor Bank	**Bank Account**	Payroll x7730
Account Type	Payroll	**GL Account**	1020 Cash, payroll
Currency	USD	**Risk Rating**	High
Bank Statement Balance	55,299.2	**Outstanding Checks**	-2,176.63
Deposits In Transit	1,404.72	**GL Balance**	54,527.29
Unreconciled Difference	0	**Open Items**	3

Attribute results

Code	Attribute	Recorded values	Result	Source	Rev.	Comment and evidence
A1	Reconciliation completed within 10 days of month end	Month end: September 30, 2026 Prepared date: October 2, 2026	Pass	AI accepted	✓	Evidence: E-13 Screenshots: Fig 5.1 By Elena Ruiz on October 12, 2026, 2:34:00 PM UTC
A2	Adjusted bank balance agrees to the general ledger balance	Bank account: Payroll x7730 Adjusted bank balance: 54,527.29 GL balance: 54,527.29	Pass	AI accepted	✓	Evidence: E-13 Screenshots: Fig 5.2, Fig 5.3 By Elena Ruiz on October 12, 2026, 2:35:00 PM UTC
A3	Reconciling items were investigated and resolved or escalated	Items investigated: Yes Items over 30 days: 0	Pass	AI accepted	✓	Evidence: E-13 Screenshots: Fig 5.4 By Elena Ruiz on October 12, 2026, 2:36:00 PM UTC
A4	Reconciliation reviewed by someone other than the preparer within 5 business days	Prepared date: October 2, 2026 Reviewed date: October 5, 2026	Pass	AI accepted	✓	Evidence: E-13, E-14 Screenshots: Fig 5.5, Fig 5.6 By Elena Ruiz on October 12, 2026, 2:37:00 PM UTC
A5	Reviewer is independent of the preparer	Prepared by: James Carter Reviewed by: David Chen	Pass	AI accepted	✓	Evidence: E-13, E-15 Screenshots: Fig 5.7, Fig 5.8 By Elena Ruiz on October 12, 2026, 2:38:00 PM UTC

How the AI decided

Built by SOXLayer from what the AI run did: the documents read, the values verified, the rule and its inputs, and every downgrade or cap.

A1 Reconciliation completed within 10 days of month end

1. Value found: Month end: September 30, 2026. Prepared date: October 2, 2026.
2. Rule (Pass): 2 calendar days from month end to preparation, within the 10 day limit.

A2 Adjusted bank balance agrees to the general ledger balance

1. Value found: Adjusted bank balance: 54,527.29 (reconciliation, page 1).
2. Value found: GL balance: 54,527.29 (trial balance TB-110, page 2).
3. Rule (Pass): Difference 0.00 against a tolerance of 0.00.

A3 Reconciling items were investigated and resolved or escalated

1. Value found: Reconciling items: 3, each with an explanation. Items older than 30 days: 0.
2. AI reading (Pass): Every item is explained and none is aged, so no escalation was required.

A4 Reconciliation reviewed by someone other than the preparer within 5 business days

1. Value found: Prepared date: October 2, 2026. Reviewed date: October 5, 2026.

SAMPLE

2. Rule (Pass): 1 business day from preparation to review, within the 5 business day limit.

A5 Reviewer is independent of the preparer

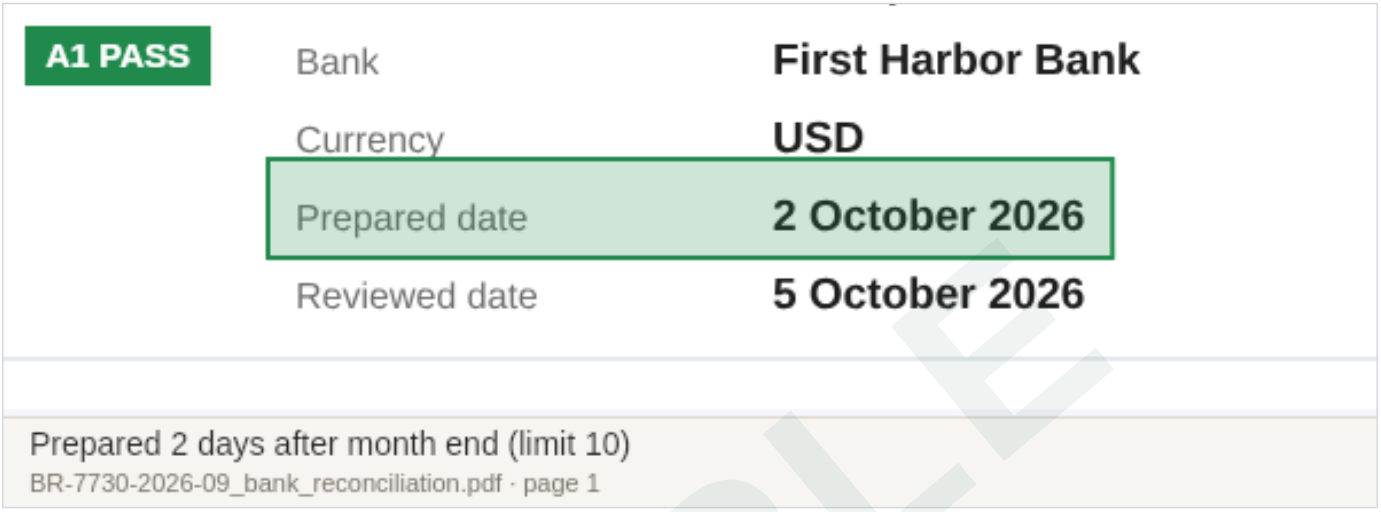
1. Value found: Prepared by: James Carter. Reviewed by: David Chen.
2. Rule (Pass): The names differ.

Evidence screenshots

Cropped from the original file; the boxed region is what the recorded value was read from.

PASS **Fig 5.1 A1: Reconciliation completed within 10 days of month end**

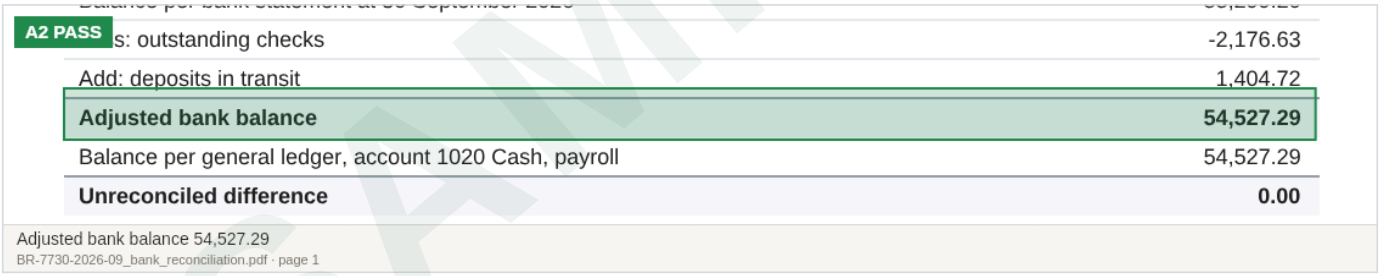
BR-7730-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared date 2 October 2026"

PASS **Fig 5.2 A2: Adjusted bank balance agrees to the general ledger balance**

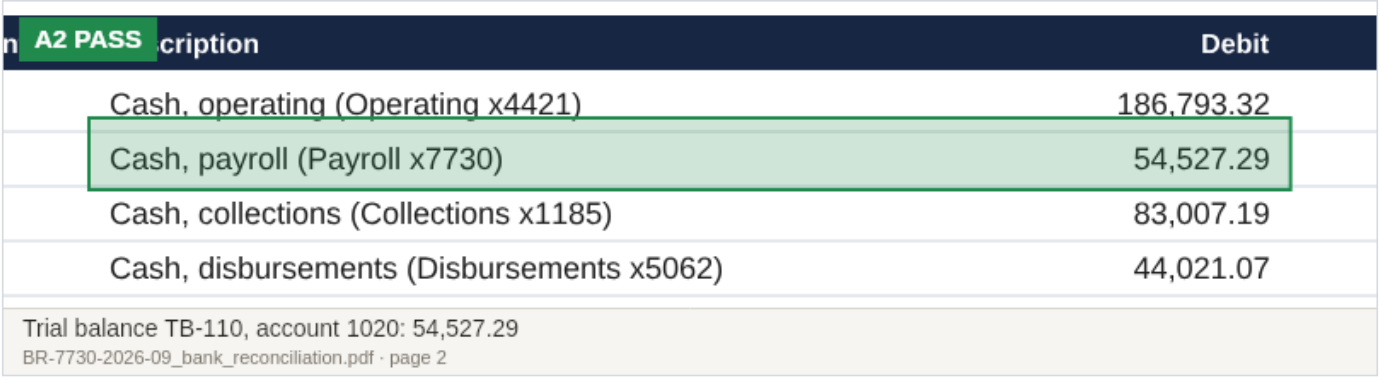
BR-7730-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Adjusted bank balance 54,527.29"

PASS **Fig 5.3 A2: Adjusted bank balance agrees to the general ledger balance**

BR-7730-2026-09_bank_reconciliation.pdf | page 2 | verified: Yes | AI: Pass

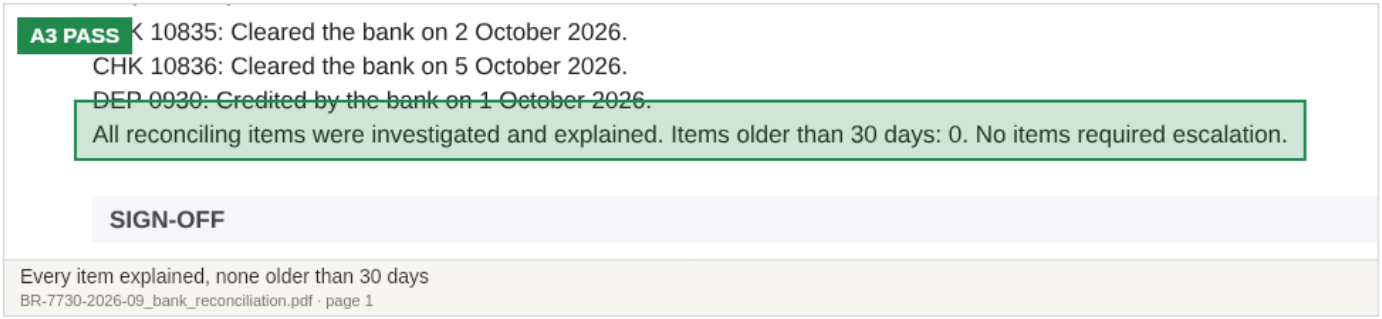


"Cash, payroll (Payroll x7730) 54,527.29"

SAMPLE

PASS **Fig 5.4 A3: Reconciling items were investigated and resolved or escalated**

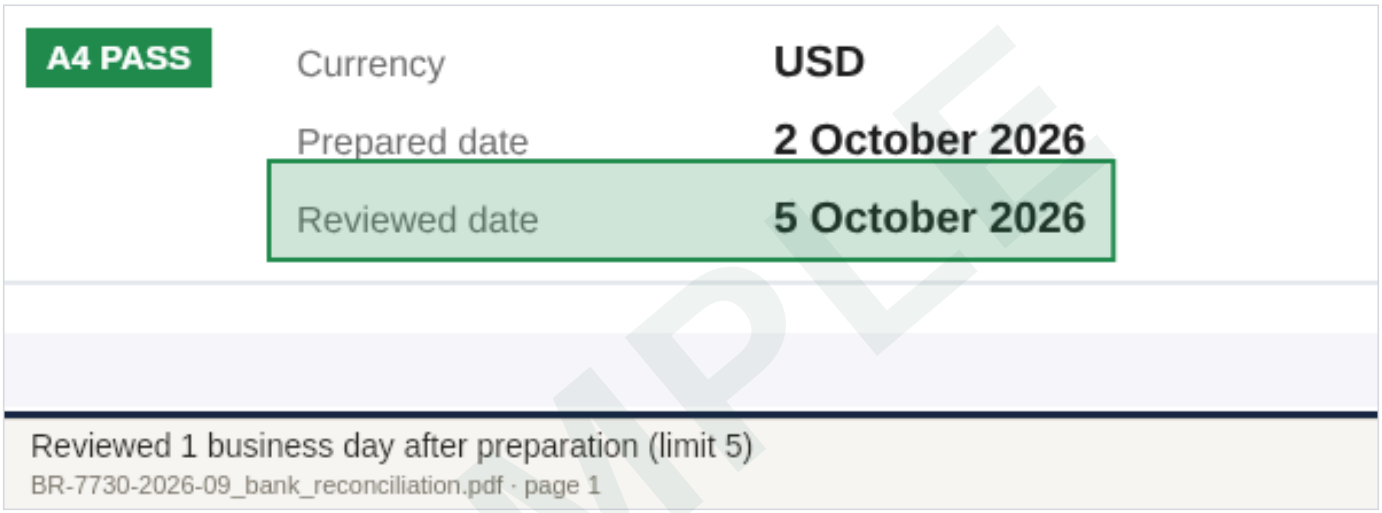
BR-7730-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"All reconciling items were investigated and explained. Items older than 30 days: 0. No items required escalation."

PASS **Fig 5.5 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

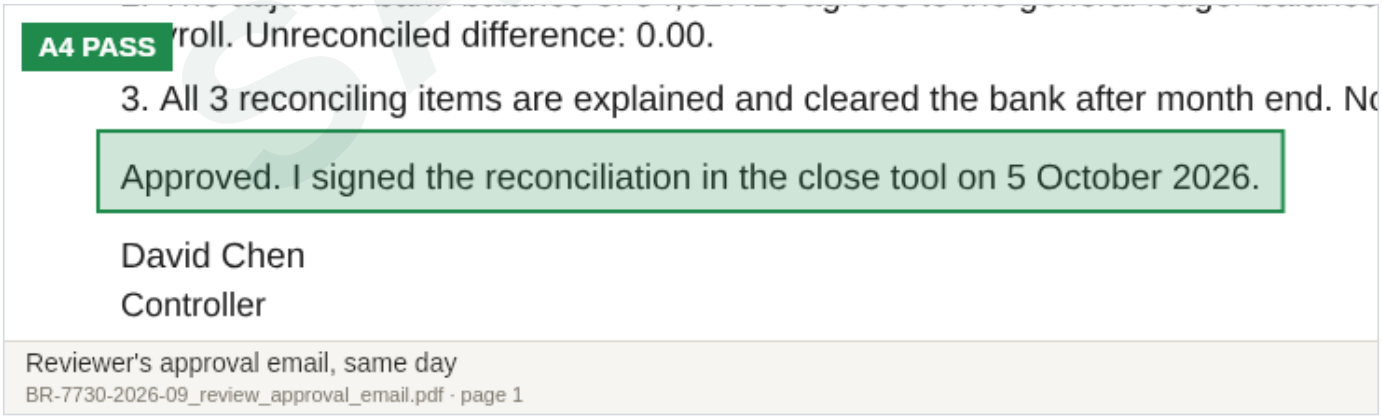
BR-7730-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Reviewed date 5 October 2026"

PASS **Fig 5.6 A4: Reconciliation reviewed by someone other than the preparer within 5 business days**

BR-7730-2026-09_review_approval_email.pdf | page 1 | verified: Yes | AI: Pass

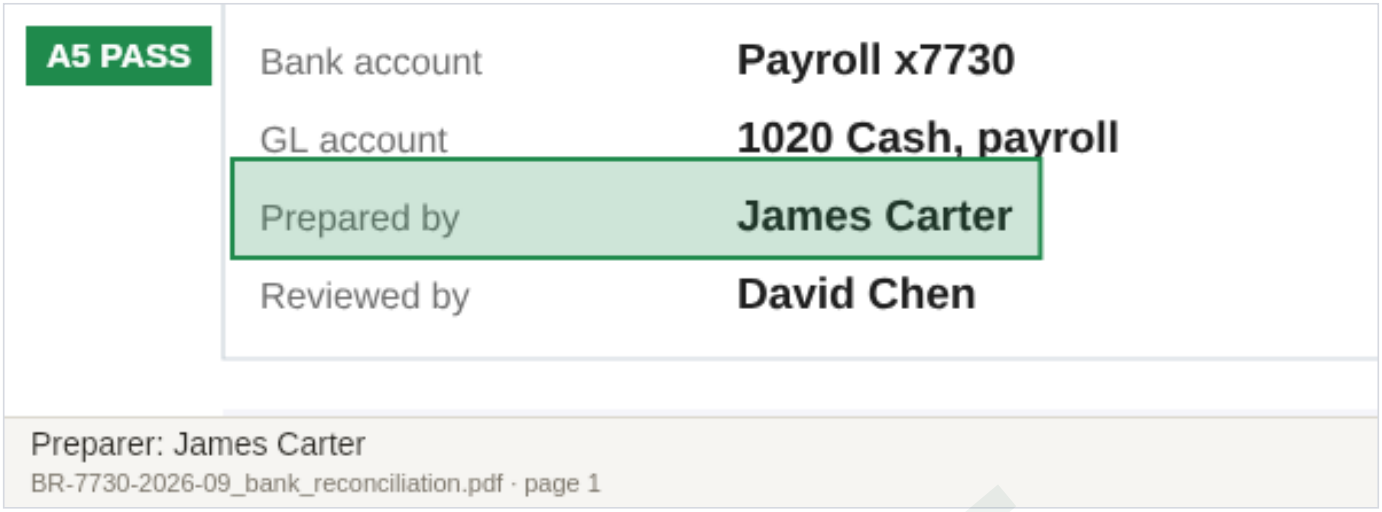


"Approved. I signed the reconciliation in the close tool on 5 October 2026."

SAMPLE

PASS **Fig 5.7 A5: Reviewer is independent of the preparer**

BR-7730-2026-09_bank_reconciliation.pdf | page 1 | verified: Yes | AI: Pass



"Prepared by James Carter"

PASS **Fig 5.8 A5: Reviewer is independent of the preparer**

BR-7730-2026-09_close_task_activity_log.pdf | page 1 | verified: Yes | AI: Pass



"Preparer James Carter, approver David Chen"

SAMPLE

Evidence index

Every file attached to the test or its samples.

Ref	File	Attached to	Size	SHA-256
E-1	BR-5062-2026-01_bank_reconciliation.pdf	Sample 1 (BR-5062-2026-01)	19 KB	`f88947d331abd319...`
E-2	BR-5062-2026-01_review_approval_email.pdf	Sample 1 (BR-5062-2026-01)	7 KB	`eaea04eebf679902...`
E-3	BR-5062-2026-01_close_task_activity_log.pdf	Sample 1 (BR-5062-2026-01)	10 KB	`6a37bc3a7ed98462...`
E-4	BR-9014-2026-04_bank_reconciliation.pdf	Sample 2 (BR-9014-2026-04)	19 KB	`dbda8a59ae417d74...`
E-5	BR-9014-2026-04_review_approval_email.pdf	Sample 2 (BR-9014-2026-04)	7 KB	`3d52110c0f0692c7...`
E-6	BR-9014-2026-04_close_task_activity_log.pdf	Sample 2 (BR-9014-2026-04)	10 KB	`b6cd5cb340c23e36...`
E-7	BR-1185-2026-06_bank_reconciliation.pdf	Sample 3 (BR-1185-2026-06)	19 KB	`3be3b67d63aa5758...`
E-8	BR-1185-2026-06_review_approval_email.pdf	Sample 3 (BR-1185-2026-06)	7 KB	`4db1328110273c36...`
E-9	BR-1185-2026-06_close_task_activity_log.pdf	Sample 3 (BR-1185-2026-06)	10 KB	`10aef6ac9e80f497...`
E-10	BR-4421-2026-09_bank_reconciliation.pdf	Sample 4 (BR-4421-2026-09)	19 KB	`bebbea7576418353...`
E-11	BR-4421-2026-09_review_approval_email.pdf	Sample 4 (BR-4421-2026-09)	7 KB	`9a7f11e75a3558f2...`
E-12	BR-4421-2026-09_close_task_activity_log.pdf	Sample 4 (BR-4421-2026-09)	10 KB	`add721832b16139e...`
E-13	BR-7730-2026-09_bank_reconciliation.pdf	Sample 5 (BR-7730-2026-09)	19 KB	`15607ed9c69a2d68...`
E-14	BR-7730-2026-09_review_approval_email.pdf	Sample 5 (BR-7730-2026-09)	7 KB	`182012d5a46b2b1f...`
E-15	BR-7730-2026-09_close_task_activity_log.pdf	Sample 5 (BR-7730-2026-09)	10 KB	`0cfd27234367012f...`

SAMPLE