

Check the History

A source-readiness worksheet for one finance duty.

Worked example

Use with: the accounting owner and source-system owner. Define one conclusion, compare the relevant population and record any limitation before relying on the result.

Illustrative duty: Establish the balance still open on supplier credit CN-410 for one legal entity, in USD, through a defined cutoff.

The missing history

COMPARABLE ALLOCATION POPULATION	RECORDS	AMOUNT, USD
Retained source reference	1,240	\$3,100,000
Initial import	1,180	\$2,940,000
Missing December slice	60	\$160,000

The missing slice prevents supported conclusions for affected credits. These totals describe the wider allocation population, not the value of credit CN-410.

The record that changes the answer

The credit note shows **\$20,000 original value**. Restored history establishes **\$14,000 previously applied**. That leaves **\$6,000 still open**, subject to subsequent activity, entitlement and other relevant checks. The repair itself creates no new settlement.

Before the required application history was available, the remaining amount was unresolved. Do not treat an absent application as evidence that the credit is unused.

What must be checked after repair?

CHECK	EVIDENCE TO RETAIN
Comparable population	Same entity, currency, period, filters and row grain
Record identity and relationships	Verified source IDs; application linked to the correct credit; overlap resolved
History and freshness	Required historical events and activity through the cutoff
Intended-role access	Supporting records the actual reviewer can retrieve
Revised conclusion	Updated explanation, remaining limitation and affected earlier output

Example disposition: Reassess CN-410 using the restored application. Keep the potential remainder unresolved until its further checks are complete. A numerical match alone does not approve the conclusion.

Use the next page for your own duty.

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Your source-readiness review

Record an evidence reference and result for each check. Use "not checked" where the review has not occurred.

SCOPE	YOUR RECORD
Duty and exact conclusion needed	
Entity / currency / population / cutoff	
Source report or object / version / filters / row grain	
Accounting owner / source owner	

REQUIRED CHECK	EVIDENCE REFERENCE AND RESULT
What records could change the answer?	
Do reference and import counts, amounts and IDs agree on the same basis?	
Are applications and other relationships attached to the correct records?	
Is the required history present, including a known earlier event?	
Is activity current through the duty's cutoff?	
Can the intended reviewer open the relevant support?	

Readiness decision

Record one disposition: Proceed within the stated scope / Restrict / Repair / Inconclusive.

Which conclusion is supported, and which remains unresolved?

Missing evidence / repair owner / next review date:

Earlier packet or report to revisit if the answer changes:

Retain the reviewed source and output versions. Repeat relevant checks when scope, extraction logic or access changes.