

One Balance, Two Workflows

A worksheet for testing whether finance can reuse an explanation.

Worked example

Use with: the AP preparer and the close reviewer. Choose one explained balance and test whether the second person can follow the work using their own access.

Illustrative case: One supplier, one legal entity, USD. Credit CN-410 has an original value of \$20,000. Verified records show \$14,000 previously applied. The \$6,000 still open needs further checks. This example establishes no new settlement.

What should carry forward?

AGREEMENT	ESTABLISHED IN THE AP INVESTIGATION	NEEDED IN THE CLOSE REVIEW
Identity	Credit CN-410, supplier account and legal entity, with original source IDs	The same reviewed mapping and any unresolved identity issue
Meaning	\$20,000 original; \$14,000 previously applied; \$6,000 still open	Explicit labels and the calculation, including the unresolved remainder
Time	Relevant allocation history through the defined review cutoff	Confirmation that the history supports the close period being reviewed
Evidence	Credit note and application records linked to the explanation	Supporting records the close reviewer can retrieve through their own access

What stays specific to each workflow?

AP: Prepare the next question about the potential remainder. Required entitlement and settlement checks remain visible.

Close: Assess the supplier balance and any accounting treatment using the retained evidence. The AP explanation does not itself approve a posting.

The handoff test

Ask the close reviewer to reproduce the \$14,000 prior application without requesting a fresh investigation. Record what they can retrieve, what they have to reconstruct and which limitation changes their review.

Example outcome: The application evidence is reusable if the reviewer can inspect it for the required scope. The \$6,000 remainder remains unresolved until the further checks are complete. Reusing the evidence leaves the open remainder open.

Use the next page to test your own handoff.

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Your handoff review

Complete this with the preparer and receiving reviewer. Use a retained evidence reference for each finding; record "not checked" where no review has occurred.

FIELD	YOUR RECORD
Balance / business question	
Supplier or counterparty / legal entity / currency	
Review period / cutoff / source version	
First workflow / preparer	
Second workflow / receiving reviewer	

REUSE CHECK	EVIDENCE REFERENCE AND RESULT
Identity: can the reviewer follow the source IDs and mapping?	
Meaning: can they distinguish the measures and reproduce the calculation?	
Time: does the retained history support the receiving workflow's cutoff?	
Evidence: can they open the support through their own access?	
Limitations: can they see what remains unresolved?	

Record the next step

What could be reused without reconstruction?

What had to be rebuilt, and who will fix that handoff?

Which conclusion remains unresolved?

Owner / next review date / dependent output to update:

Retain this sheet with the evidence. Repeat the affected checks if the source, mapping, period or explanation changes.