Five finance-file reconciliations

Working aid | Prepared 22 November 2026

Define the entity, jurisdiction and review period first. Compare records on the same currency and basis. Use one record per question. Keep personal and confidential documents in controlled files, referenced here by identifier only.

Review status: Not reviewed / Evidence needed / Technical review needed / Documented for this review. A documented management review does not establish tax finality or authority acceptance.

FICTIONAL EXAMPLE - no real supplier, client, tender or financial record.

A question that remains visible

Area / period

Local and head-office records. Fictional entity, October 2026, same currency.

Recorded position / evidence

Schedules use different cut-offs. Fictional local TB A and HQ schedule B.

Unresolved item

Period bridge has not been prepared.

Responsible person / next action

Fictional finance manager. Obtain bridge and review the remaining difference.

Review status

Evidence needed. No conclusion about tax treatment.

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Local / head-office records

Period / entity / currency

Recorded position

Evidence reference and unresolved item

Responsible person and next action

Review status

Payroll support

Period / entity / currency

Recorded position

Evidence reference and unresolved item

Responsible person and next action

Review status

Five finance-file reconciliations

Withholding evidence

Period / entity / currency

Recorded position

Evidence reference and unresolved item

Responsible person and next action

Review status

Contract / invoice mapping

Period / entity / currency

Recorded position

Evidence reference and unresolved item

Responsible person and next action

Review status

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Assessment / correspondence status

Period / entity / currency

Recorded position

Evidence reference and unresolved item

Responsible person and next action

Review status

Use the Excel version to add separate rows for multiple questions. Keep internal follow-up targets distinct from statutory, contractual or notice-specific deadlines. This tool does not calculate or prescribe legal deadlines.