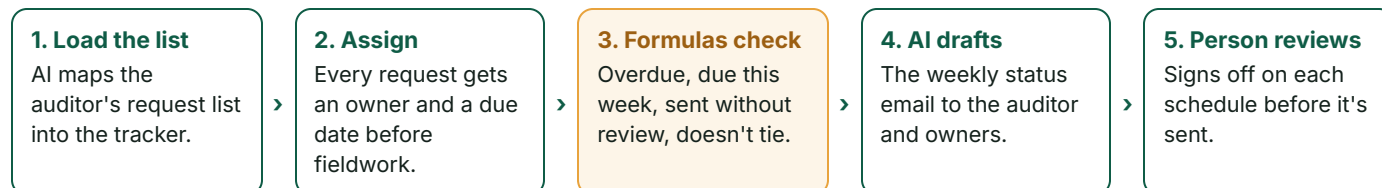


AI WORKFLOW FOR FINANCE TEAMS

Get Ahead of the Audit Request List

Every year-end audit or review starts with a list of 40 to 100 requests, the "PBC" (prepared by client) list. Fieldwork goes smoothly when every item has an owner and a due date, gets reviewed before it goes out, and ties to the trial balance. The spreadsheet tracks and ties. AI maps the list and drafts the status updates. A person reviews.



What the tracker flags

Flag	What it means
Missing owner	A request nobody has claimed. These are the ones still open the morning fieldwork starts.
Overdue	Past its due date and not yet sent or closed.
Due this week	Open and due within your reminder window, so it can be raised at the weekly meeting.
Sent without review	Marked sent with no reviewer. A second set of eyes is cheaper than an auditor's follow-up question.
Doesn't tie to TB	A schedule marked ready, reviewed or sent whose total is missing or differs from the trial balance by more than your tolerance.

Summary rolls it up: % complete, open and overdue counts, days to fieldwork, and the same view by owner and by audit area.

The schedule that doesn't tie to the trial balance is the one the auditor finds. An accrual schedule that's \$14,500 off the GL turns into a request for support, then a proposed adjustment, then a longer fieldwork bill. Tie every schedule to the final trial balance before it goes out, and re-tie it if a late entry is posted.

The usual list, by area

Area	Typical requests
Cash	Bank reconciliations, confirmation authorizations, subsequent-period statements
AR and revenue	AR aging tied to the GL, subsequent receipts, allowance calculation, cutoff support, key contracts
Inventory	Count sheets and summary, costing support, obsolete and slow-moving reserve
Fixed assets and leases	Fixed asset rollforward, invoices for large additions, lease schedule and agreements
Prepays, AP and accruals	Prepaid schedule, AP aging, search for unrecorded liabilities, accrued expenses and bonus
Debt and equity	Loan agreements, debt rollforward and interest, covenant calculation, equity rollforward
Payroll and tax	Payroll register to GL, 941s, accrued payroll and PTO, 401(k) remittances, tax provision, sales tax
Legal and other	Legal letters, board minutes, insurance, related parties, commitments, management representation letter

The tracker comes pre-loaded with 40 of these. Replace them with your auditor's actual list.

Where AI fits, and where it doesn't

1. **AI maps the request list.** Auditors send lists in their own format. AI turns it into rows with area, request and a suggested owner, and lists anything unclear instead of guessing.
2. **AI drafts first-pass schedules and explanations** from your exports: the narrative for a rollforward, the explanation for a reconciling item. The numbers come from the GL and the workbook, not the AI.
3. **Formulas track and tie.** The workbook flags overdue items, missing reviews and schedules that don't agree to the trial balance.
4. **AI drafts the weekly status email** from the Summary tab. A person reviews every schedule and every email before anything goes to the auditor.

What never goes into an AI tool

Bank account numbers, employee SSNs and pay details by name, customer and vendor bank details, legal letters and privileged correspondence, and login credentials for the auditor's portal. Use the auditor's secure portal for the documents themselves.

The free Audit Request List Tracker and the prompt are at cforesource.ai/library/audit-pbc-tracker. Free weekly newsletter: cforesource.ai/subscribe.

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