Synthetic close-review evidence packet

Controllers, SOX and ICFR owners, internal audit and security teams

Read the complete guide on aona.ai

Treat AI output as an input to the financial-close process, not proof that a control operated. Retain the source, the relevant draft, the reviewer's checks and the authorised accounting decision. AI security events can support input-protection evidence; they do not establish effective internal control over financial reporting.

A simplified two-period allocation exposes a draft error and shows the evidence needed to resolve it through the existing close process.

All invoice values, periods, documents and review actions are fictional. No actual journal, controller approval, audit or product test has occurred.

Your review

Reviewer: ______________________ Date: ______________________

Organisation or team: ____

☐ **Name the control objective**

Identify the financial-reporting risk and the existing preparation, review and approval responsibilities.

☐ **Retain the decision trail**

Link source facts, material AI draft, review checks, exceptions and the final supported workpaper.

☐ **Keep evidence meanings distinct**

Do not substitute an AI usage or DLP event for accounting review or auditor testing.

Checked items record your review, not a compliance approval or an installed-product test result.

Notes and next actions

Decision and scope: ____

Evidence to collect: ____

Owner and next review date: ____

Review matrix

Evidence item	Invented case content	What it establishes
Source TEST-INV-01	Total 12,000; assumed allocation June 9,000 and July 3,000.	The stipulated facts for this teaching example, not a real accounting determination.
Draft TEST-AI-01	Proposes 12,000 as June expense.	The specific generated statement requiring review.

Evidence item	Invented case content	What it establishes
Review TEST-REV-01	Compare draft with the assumed period allocation; identify a 3,000 mismatch.	An example of the check that would need actual reviewer evidence.
Revised workpaper TEST-WP-01	June 9,000; July 3,000, under the exercise assumptions.	The illustrative correction and its source reference.
Approval and posting	No live approval or posting occurs in this exercise.	Use the existing authorised close process for a real decision.
Security evidence	Input-control evaluation is separate and not run here.	A policy event would address the tested data path, not financial correctness.

The discrepancy a reviewer must resolve

- **Stipulated source:** June 9,000 + July 3,000
- **Illustrative AI draft:** June 12,000

Does not match the exercise facts.

- **Review evidence:** Identify and explain the 3,000 mismatch

No real accounting approval is represented.

Simplified financial fixture

Invoice reference: TEST-INV-01
Total in invented currency units: 12000
Assumed June amount: 9000
Assumed July amount: 3000
AI draft statement: all 12000 belongs in June
Review discrepancy: 3000 does not match the stipulated period allocation

The allocation is an exercise assumption, not accounting advice. No real invoice or accounting record is represented.

Review-note example

“Under the exercise assumptions, the draft’s June amount conflicts with the source allocation. Revise the workpaper to show 9000 for June and 3000 for July, retain the source reference and follow the normal approval process.”

This is authored example wording, not a completed human review.

Synthetic close values

Reference	Item	Amount	Status
TEST-INV-01	total	12000	fictional
TEST-INV-01	June allocation	9000	exercise assumption
TEST-INV-01	July allocation	3000	exercise assumption

Reference	Item	Amount	Status
TEST-AI-01	draft June amount	12000	intentionally incorrect example

Sources and scope

Sources checked 2026-09-21. Review the current requirements and your actual agreement before using this workbook for a real decision. General information, not professional approval or a completed control test. It does not validate accounting, approve journal entries, perform the auditor’s tests or establish effective ICFR.

PCAOB AS 2201: Audit of internal control over financial reporting. Risk-based ICFR audit, period-end reporting controls, and distinct testing of design and operating effectiveness.