

Controller Review & Close Control: From Messy Evidence To A Reliable Decision

How I reconstruct the books, protect the close, and leave a process the next operator can use.

The Real Problem

- The hardest close problems are rarely spreadsheet problems. They are source, cutoff, identity, and authority problems: reports disagree, prior work is stale, support is incomplete, or a proposed fix is technically balanced but not economically supported.
- The controller's job is to find the current truth, show what is still uncertain, and move the company forward without turning missing evidence into a plug.

What This Work Covered

- Reconstructed close and balance-sheet support from accounting, bank, payroll, AP/AR, commerce, and document evidence.
- Reviewed cash and processor clearing, revenue and deferred balances, payroll liabilities and cutoff, AP/AR, inventory and COGS, tax, debt, fixed assets, and post-close changes.
- Distinguished source edits, native-object fixes, journal entries, subledger applications, reporting refreshes, and no-action outcomes instead of treating every variance as a new JE.

Operating Method

- Confirm the entity, period, source identity, accounting basis, authority, and close horizon before testing a conclusion.
- Build the source map first, then test each material hypothesis against the ledger, subledger, statement, contract, operating system, and document evidence available for that assertion.
- Separate verified current facts, supported-but-held conclusions, prior-run context, and unknowns. A held item stays visible with the exact evidence or decision needed.
- Put only final, current actions in the reviewer-facing package. Keep drafts, analysis-only files, and superseded packages out of the action path.
- After an approved change, re-read the live source and verify the object, lines, dates, balances, and intended financial effect.

Reusable Controls

- Built close workflows with source-coverage checks, visible holds, exact approval packets, duplicate guards, and post-change verification.
- A run cannot call itself complete when required source coverage is partial. The unresolved source stays visible and the checkpoint does not advance.
- Every material action has an owner, evidence reference, approval state, next step, and post-action expectation.
- Recurring workpapers use clear input/formula conventions, balance checks, duplicate-posting gates, readable instructions, and visual QA.

Finance Systems Behind The Work

- Designed client-isolated finance systems with explicit source trust, controlled close states, and evidence-bound human review.
- Provider data retains source identity and freshness; normalized facts and close controls remain scoped to the selected entity and period.
- The human review layer can acknowledge, request information, approve for controlled follow-up, or reject. It does not quietly become posting authority.

What The Reviewer Receives

- A short controller brief explaining what changed, what matters, and what decision is needed.
- A source and evidence register showing what was checked, what was missing, and which conclusion each source can support.
- A clean action package with ready items, held items, exact support, and explicit do-not-repeat guidance.
- A recurring workpaper or runbook that lets the next month start from a controlled process rather than another reconstruction.

Privacy And Boundary

- This memo describes real operating methods and deliverable patterns, but the underlying work has been deliberately anonymized.
- No employer or client names, balances, transaction details, credentials, private communications, or raw company records are included.

This is a sanitized work sample based on methods I use in operating finance. Company, client, account, and counterparty details are intentionally withheld.