

Spreadsheet Reconciliation & Data Accuracy Review

Simulated administrative case study | Fictional ecommerce order and payment records

50	8	42	100%
Order records reviewed	Exception records identified	Records matched	Exceptions documented

Project brief

A fictional online retailer needed an independent review of its October order register against a separate payment export. The purpose was to identify inconsistencies before month-end reporting and provide an actionable exception log. All company names, transactions and amounts in this case study are invented for demonstration.

Scope & method

1. Normalize identifiers: align order IDs, date formats and amount fields without changing source data.
2. Compare records: match each of 50 order rows against the payment ledger using the order ID.
3. Apply validation rules: check for duplicates, missing payments, amount differences, invalid identifiers and dates.
4. Document exceptions: record the observed values, type of issue, proposed next action and owner for follow-up.
5. Prepare a review summary: distinguish confirmed matches from unresolved items; no unsupported corrections are made.

Tools & deliverables

Demonstration tools: spreadsheet filters, lookup formulas, duplicate checks and conditional formatting.
Deliverables: reconciliation summary, exception register, source-data control checklist and recommended follow-up procedure.

Portfolio disclosure: This is a simulated skills demonstration, not a client engagement, audit opinion or claim of professional financial certification.

Eight exceptions requiring follow-up

The sample assumes 50 unique order rows and a separate payment export. Forty-two rows pass the defined matching checks; eight are held for clarification. A flagged item is not automatically a confirmed error or loss.

Order ID	Observed discrepancy	Recommended action	Status
ORD-1007	Order \$84.00; payment \$48.00	Verify partial payment or posting error	Open
ORD-1012	Order \$62.50; no matching payment	Check settlement timing / unpaid status	Open
ORD-1018	Order \$39.99; payment ID occurs twice	Check duplicate export or actual charge	Open
ORD-1023	Order \$125.00; payment \$152.00	Inspect source invoice and processor record	Open
ORD-1031	Order \$18.75; payment ID blank	Locate reference and validate mapping	Open
ORD-1038	Order \$210.00; payment dated before order	Verify timestamps and time zones	Open
ORD-1044	Order \$57.00; currency marked CAD	Confirm currency and conversion rules	Open
ORD-1049	Order \$91.20; payment shows voided	Confirm refund/void and order status	Open

Exception classification

Category	Records	Control concern
Amount differences	2	Possible under/overstatement
Missing / invalid references	2	Unmatched transactions
Duplicate reference	1	Possible duplicate posting
Date inconsistency	1	Sequence / reporting accuracy
Currency mismatch	1	Incorrect amount comparability
Voided payment	1	Settlement status unresolved

Interpretation: 84% (42 of 50) of the sampled orders passed the defined cross-file checks. The remaining 16% require source-document verification; this is an exception rate in fictional test data, not a real business performance measure.

A repeatable review process

The objective is not only to find exceptions, but to make future reconciliation simpler, more consistent and easier to hand off.

Proposed standard operating procedure

- 01. Export & preserve. Download the order and payment reports for the same reporting window; retain untouched originals.
- 02. Standardize comparison fields. Ensure consistent order IDs, date formats, currencies and numeric types; document any transformations.
- 03. Match & test. Run ID lookups, amount comparisons, duplicate counts, status checks and missing-value checks.
- 04. Escalate exceptions. Log each flagged record with specific evidence and assign it to the appropriate owner. Do not alter transactions without authorization.
- 05. Resolve & sign off. Record confirmation from the order system or payment processor, retain supporting evidence and timestamp the outcome.
- 06. Report completion. Provide a dated totals summary showing matched, unresolved and resolved records, with reviewer initials.

Quality controls to add

Control	Suggested implementation
Exception log	Use consistent fields: record ID, rule, evidence, owner, status, decision and date.
Conditional flags	Highlight duplicates, missing IDs, mismatched amounts and unexpected statuses.
Source of truth	Require authoritative order or processor records before any correction.
Review cadence	Perform brief weekly checks and a formal month-end reconciliation.

Outcome & professional capabilities demonstrated

The simulated review produces a traceable register of eight exceptions across 50 fictional order rows and a practical SOP for repeatable checking. It demonstrates structured spreadsheet review, discrepancy identification, documentation, risk-aware escalation, and clear administrative reporting—not that a live business was improved.