THOMAS EAPEN · SELECTED WORK

From source records to a reviewable audit

A conceptual reconciliation flow that makes differences and missing records visible for review.

Conceptual example · invented labels and relationships

One-page print edition · A3 landscape

SOURCE A / ILLUSTRATIVE

Workforce totals

Four prepared records in a common unit: minutes for one invented reporting period.

SOURCE B / ILLUSTRATIVE

Submitted totals

Four corresponding submission records. One differs, and the two sources have unmatched keys.

01 / PREPARE

Normalise

Align record keys, reporting periods and units.

→

02 / COMPARE

Retain both sides

Use all keys so missing counterparts stay visible.

→

03 / EXPLAIN

Flag exceptions

Distinguish a difference from an absent record.

→

04 / REVIEW

Resolve with context

Return the comparison to a reviewer before any correction.

Independently invented reconciliation; all quantities are minutes

Record	Workforce	Submitted	Difference	Status
Record A	480	480	0	Match
Record B	420	450	+30	Review difference
Record C	300	—	—	Missing submission
Record D	—	240	—	Missing reference
Record E	360	360	0	Match

2

matching records

3

items needing review

- **Record B:** 450 − 420 = +30 minutes.
- **Record C:** no submission; the difference remains unknown.
- **Record D:** no workforce counterpart; retain it for investigation.

A clear exception is more useful than an unexplained total. Compare prepared totals under a common key and unit. This example does not calculate pay, apply employment rules or automatically correct a source record.

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New illustrative material explaining the approach. Values, configurations and results shown here are not historical workplace records.