> SAMPLE: a fictional accounting firm. The firm and everything about it below, every number included, are fictional. Not a client of Adwaizer.

AI Audit report: Ashcombe Ridge Accounting (sample)

Prepared by: Adwaizer AI Consulting Inc. · **Engagement:** Adwaizer AI Audit (2 weeks, fixed price CAD 2,100 plus GST/HST for a Canadian client) · **Report version:** sample, October 2026

What this page is. This is the report a client keeps at the end of the Adwaizer AI Audit, shown for a 20-person accounting firm. Ashcombe Ridge Accounting is invented to show the format and depth; the firm does not exist, and neither do its people or numbers. In a real audit, every figure comes from the client's own records or interviews, and every estimate says what it rests on.

How to read the numbers. Nothing in this report was measured. Figures marked *(owner's estimate)* are what the fictional managing partner or staff told us in interviews. Figures marked *(estimate)* are ours and name their assumption next to them. Costs are in Canadian dollars (CAD), before tax.

Professional and legal terms. Professional terms such as compilation engagement or system of quality management are used as CPA Canada and CPA Ontario use them; books and records, and PIPEDA's accountability and safeguards principles, as the Canada Revenue Agency (CRA) and the Office of the Privacy Commissioner of Canada (OPC) use them. Each is cited in section 11. This report is neither a practice inspection nor legal advice, and it does not replace the firm's own reading of the standards.

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1. Executive summary

Ashcombe Ridge Accounting is a 20-person firm of chartered professional accountants in the Ottawa area. It keeps the monthly books of about 60 clients and prepares compilation engagements and tax returns for the rest, about 420 clients in all, most of them small businesses and their owners. Its staff spend much of each month chasing clients for missing receipts and slips, then closing the monthly books under deadline. New clients are set up by hand from email threads. The managing partner's concern is that the firm cannot take on more monthly clients without hiring, and that review time is squeezed at month-end and in tax season.

We mapped 10 workflows and scored 6 AI opportunities. Our recommendation:

1. **Start with a missing-documents list and reminder drafts** (opportunity O1). It compares what each monthly client has sent with what the close needs and lists the gaps; a staff member checks each drafted reminder and sends it. It posts nothing to any ledger, and gives the team back an estimated 6 hours a week.

2. **Next, a month-end pre-review** (O2) that flags uncategorised or unusual transactions and bank reconciliation breaks for the reviewer, before the reviewer starts. Estimated 3 to 4 reviewer hours a week back.
3. **Then a client intake pack** (O3) that turns the intake form into a draft checklist and the fields of the engagement letter, for a partner to approve.

We advise **against** any AI step that signs or issues a compilation engagement report, decides a tax position, or sends anything to a client or the CRA without a person (section 5). The 90-day plan in section 6 delivers the first opportunity in weeks 1 to 4 and the second in weeks 5 to 10. Estimated cost of the three recommended opportunities: CAD 9,000 to 15,500 one-time plus CAD 1,800 to 4,400 a year to run (section 7).

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2. The firm (fictional)

Item	Detail
Name	Ashcombe Ridge Accounting (invented)
Location	Ottawa area, Ontario
Sector	Public accounting firm: monthly bookkeeping, compilation engagements under CSRS 4200 (section 11, [5]), personal (T1) and corporate (T2) tax returns; no audits or reviews
People	20: 2 partners, 1 practice manager, 6 staff accountants, 5 bookkeepers, 2 tax preparers, 1 client-services coordinator, 1 office administrator, 2 seasonal tax-season staff
Clients	About 420 active *(owner's estimate)*: about 60 monthly bookkeeping clients, about 150 year-end compilation and T2 clients, the rest personal tax
Revenue	Not disclosed for this sample
Current tools	A cloud accounting platform for client books, a practice-management tool for time and billing, a client document portal used by about half the clients, shared drives organised by client folder, Microsoft 365 (Outlook, Excel, Teams)
Who we spoke with	Managing partner, second partner, practice manager, two staff accountants, two bookkeepers, client-services coordinator, office administrator (nine 30 to 45 minute interviews)

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3. Current-state findings

F1. Document chasing takes a day and a half a week. For monthly clients, bookkeepers wait for bank statements and receipts before they can close. The client-services coordinator and the bookkeepers spend about 12 hours a week chasing them by email and phone *(owner's estimate)*. In tax season the same work moves to T4 and T5 slips. Each chase is written by hand from a memory of what is missing.

F2. Month-end close is reviewed line by line. About 60 monthly clients close between the 5th and the 15th of each month. A staff accountant reviews each close for about 45 minutes *(owner's estimate)*, much of it spent finding uncategorised transactions, coding that differs from last month and bank reconciliation breaks before any judgement starts.

F3. Client intake lives in email. A new client is set up from an email thread: the coordinator copies details by hand into the practice-management tool and the engagement letter, then builds the client folder, about 2 hours per new client *(owner's estimate)*, 6 to 10 new clients a month *(owner's estimate)*.

F4. Records arrive in every format. About half the clients use the portal; the rest send photos and PDFs by email. Files are renamed and filed by hand. The CRA expects books and records, including electronic ones, to be kept readable for six years from the end of the last tax year they relate to, and contracting the record keeping out does not move that responsibility (section 11, [1], [2]); the firm keeps its working papers by client and year on the shared drive.

F5. Clients ask the same questions. "Did you get my statements?", "When is my return filed?" and "What do you still need from me?" reach the coordinator about 40 times a week *(owner's estimate)*, each answered by looking in two or three systems.

F6. Quality management documentation is a partner's evening job. The firm documents its system of quality management for CPA Ontario's practice inspection under CSQM 1 (section 11, [6]); the second partner updates it by hand and wants the firm's use of any new tool written into it.

F7. No AI policy exists. Two staff already paste client emails that carry names and amounts into a free consumer chatbot to draft replies. Under PIPEDA the firm stays accountable for personal information it hands to a third party and must protect it with safeguards suited to its sensitivity (section 11, [3], [4]); a consumer tool the firm has not reviewed cannot be shown to do either until the firm reviews it.

Readiness (our scoring, 1 = weak, 5 = strong)

Dimension	Score	Why
Data	3	Client books are in one cloud platform; documents arrive in mixed formats outside it
Tools	4	Accounting platform and Microsoft 365 already paid for, plus a practice-management tool
People	4	Bookkeepers want fewer chases; reviewers want time for judgement, not searching
Process	3	Month-end and tax season follow checklists; intake and chasing do not
Governance	1	No AI policy; unreviewed consumer tool in use with client information

These scores are our judgement from the interviews, not a measurement.

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4. Workflow map and scored AI opportunities

4.1 Workflows mapped (10)

#	Workflow	Hours a week, staff *(owner's estimate)*	Error risk	Data sensitivity	Fit for AI
W1	Chasing missing documents and slips	12	Low	High (client financial records)	High, with staff sending
W2	Month-end close review for monthly clients	11	High (client books)	High	High as a checker only
W3	Client intake and engagement letter set-up	4	Medium	High (identity and tax numbers)	Medium, with partner approval
W4	Renaming and filing client documents	5	Medium	High	Medium
W5	Client status questions	5	Low	Medium	Medium
W6	Transaction coding in the cloud accounting platform	20+	Medium	High	Already partly automated by the platform's rules
W7	Year-end compilation working papers	Seasonal	High (professional standard)	High	Low
W8	Tax return preparation and review	Seasonal	High (filed with the CRA)	High	Low; slip extraction only
W9	Time entry and billing	3	Low	Low	Low (the practice tool does this)
W10	Quality management documentation	1 to 2	Medium	Low	Low

4.2 Scored opportunities

Scoring: **Value** (time saved or errors avoided), **Effort** (how hard to build and run; 5 = easiest), **Risk** (what could go wrong for clients or for the firm's licence; 5 = safest). Each is 1 to 5; total out of 15. Scores are our judgement, with the reasoning in the last column.

#	Opportunity	Value	Effort	Risk	Total	Reasoning
O1	**Missing-documents list and reminder drafts.** Each week, compare what each monthly client has sent with the close checklist; list the gaps; draft a reminder in the firm's tone for a staff member to check and send.	4	4	5	**13**	Reads only; a person sends every message; removes the work of remembering what is missing
O2	**Month-end pre-review.** Before the reviewer starts, flag uncategorised transactions, coding that differs from prior months and reconciliation breaks, with the reason for each flag.	5	3	4	**12**	Largest time gain for qualified staff; the reviewer still reviews; never posts or changes an entry

#	Opportunity	Value	Effort	Risk	Total	Reasoning
O3	**Client intake pack.** Turn the intake form into a draft checklist and the fields of the engagement letter, and set up the client folder; a partner approves before anything is sent.	3	4	4	**11**	Cuts set-up time; the partner keeps acceptance of every engagement
O5	**Tax slip extraction.** Read slips the client uploads into a draft list for the tax preparer to check against the return.	4	3	4	**11**	Seasonal gain; every figure is checked by the preparer before filing
O4	**Client status answers.** Draft answers to status questions from the portal and practice tool, checked by the coordinator before sending.	3	3	4	**10**	Answers F5; depends on O1 making the gaps list current
O6	**AI drafting the compilation report or choosing tax positions.**	2	2	1	**5**	Professional judgement that the standards place with the practitioner

Top 3 for Ashcombe Ridge: O1 first, then O2, then O3. O5 is a candidate for the next tax season once O1's document list exists.

4.3 What could go wrong, per top opportunity

#	Main risk	How we would contain it
O1	A reminder asks a client for something they already sent, or goes to the wrong client	A staff member checks and sends every reminder; the list is compared with the bookkeepers' own list for the first 6 weeks; no message is sent automatically
O2	The pre-review misses a problem, and the reviewer starts to trust it	It runs beside the normal review for two closes; misses are logged; the reviewer signs off the close, never the tool; the firm records the tool in its quality management documentation
O3	A wrong name or tax number ends up in an engagement letter	The partner approves every letter; client identity fields are checked against the client's own documents; the draft is never sent by AI

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5. Do not do yet

Idea	Why not now	Revisit when
Any AI step that drafts or signs a compilation engagement report	The report states the practitioner's and management's responsibilities, and the standard requires the practitioner's own documented work, including a reconciliation of the accounting records to the compiled information (section 11, [5])	Not recommended
AI choosing tax positions, or filing anything with the CRA	Tax judgement and the filed return are the preparer's and the client's responsibility	Not recommended
AI posting or changing entries in client ledgers	The books are the client's records; every entry needs a person who can explain it	O2 has run for six closes with a logged miss rate the partners accept

Idea	Why not now	Revisit when
AI sending messages to clients without a person	One wrong message to a client is a privacy and trust problem; PIPEDA safeguards apply (section 11, [3])	Not recommended
Client data in any AI tool the firm has not reviewed	The firm stays accountable for personal information it hands to a provider, and needs a contract that covers confidentiality and security (section 11, [4])	The AI use policy in week 1 names the reviewed tools

6. 90-day roadmap

Weeks	Work	Owner (Ashcombe Ridge)	Measure of success
1	Write a one-page AI use policy; move staff off the free consumer chatbot to a reviewed business tool under a contract that covers confidentiality and security; add AI use to the quality management documentation	Managing partner	Policy signed by all staff; quality management documentation updated
1-2	O1 design: write the close checklist per client type; export two months of what each monthly client sent; agree the reminder tone	Practice manager, bookkeepers	Checklist and reminder template signed off
3-4	O1 live beside the bookkeepers' own chase list	Client-services coordinator	Gaps found the same week, tracked against the manual list
5-6	O2 design: agree which flags matter with two staff accountants; test on three past closes	Second partner	Flag rules signed off
7-10	O2 pilot on 20 monthly clients beside the normal review	Second partner	80% of flags judged useful by the reviewer *(target, not a forecast)*
11-12	O3 design: intake form and engagement letter fields, with a partner approval step (build starts after day 90)	Managing partner	Fields and approval step agreed

Measures are set by the client in week 1. We do not promise a saving; we agree how it will be measured before work starts.

7. Costs (CAD, estimates)

All figures are **estimates** for this fictional firm. A real proposal replaces them with vendor quotes and a fixed Adwaizer price.

Item	One-time	Yearly running	Assumption
AI Audit (this report)	CAD 2,100 plus GST/HST, fixed	none	Adwaizer's published audit price for a Canadian client (PROPOSAL-RULES §6)

Item	One-time	Yearly running	Assumption
O1 missing-documents list and reminders	2,500 to 4,500	300 to 900	2 to 4 days of build at a small-firm consulting rate; running cost assumes model usage on about 60 clients a week
O2 month-end pre-review	3,500 to 6,000	900 to 2,000	4 to 6 days including flag rules with the reviewers; running cost assumes a business AI subscription for 6 staff accountants plus model usage on about 60 closes a month
O3 client intake pack (build after day 90)	3,000 to 5,000	600 to 1,500	3 to 5 days; running cost assumes a forms tool for the intake form
Total, three opportunities	**9,000 to 15,500**	**1,800 to 4,400**	Sum of the rows above; the audit fee is separate

Value side (estimate). If O1 halves the 12 hours a week of chasing, that is about 6 staff hours a week *(estimate: 12 hours from the owner's estimate; halving is our assumption, to be confirmed in weeks 3-4)*. If O2 cuts a 45-minute review to about 30 minutes on about 60 closes a month, that is about 15 reviewer hours a month, or 3 to 4 hours a week *(estimate: 45 minutes and 60 closes from the owner's estimates; 15 minutes saved is our assumption, to be confirmed in the O2 pilot)*. These are the numbers the week-1 baseline will confirm or correct.

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8. Tool choices

Ashcombe Ridge already pays for its accounting platform and Microsoft 365, plus a practice-management tool, and is not asking to switch. Every opportunity above is designed to work with those tools first.

Need	Option we would put in front of Ashcombe Ridge	Why it fits
O1 chase list and O2 flags, if the team wants one board for month-end	**monday.com** (work management), as an option next to the practice-management tool	One shared board per close where each gap or flag has an owner and a due date, without changing the accounting platform
O3 intake form	**Jotform** (Forms), as an option	A structured intake form that feeds the checklist instead of an email thread
O1 reminder drafts and O2 flag reasons	A Claude or OpenAI build by Adwaizer, in a reviewed business tool, with a staff check before anything leaves the firm	Firm-specific checklists and tone need a small build; client data stays in reviewed tools

We're a monday.com partner, so we may earn a referral fee; the recommendation stands on fit. New to monday.com: https://try.monday.com/q1hi6cfy4tr6. We are experienced with Jotform. Ashcombe Ridge can stay on its current tools for all of the above; the partner tools are options, not conditions.

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9. What Ashcombe Ridge would buy next

Next step	What it is	Indicative scope
Build package 1: O1	Missing-documents list and reminder drafts, handed over tested with a one-page runbook	Fixed scope and fixed price, about 1 week *(estimate)*
Build package 2: O2	Month-end pre-review with reviewer sign-off	Fixed scope and fixed price, about 2 weeks *(estimate)*
Build package 3: O3 + O5	Client intake pack, then tax slip extraction before the next tax season	Fixed scope and fixed price, 2 to 3 weeks *(estimate)*, after packages 1 and 2
Staff training	Two 90-minute sessions on safe AI use with client information and on checking AI drafts, built on the AI use policy from week 1	Half a day *(estimate)*

Each package is quoted separately after this audit. Ashcombe Ridge can also take this report and build any of it with its own team or another provider.

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10. How the work would be delivered

- **Certified delivery:** PMP and PMI-ACP certified; fixed scope and fixed price.
- **Weekly progress:** small deliveries every week, each shown in a live demo.
- **No surprises:** a risk and issue log shared with you, and written acceptance criteria you sign off.

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11. Sources for the professional and legal terms

Found by web search on 31 Oct 2026; the standards and statutes themselves are the authoritative text.

1. Canada Revenue Agency, Where to keep your records, for how long and how to request the permission to destroy them early: records are generally kept six years from the end of the last tax year they relate to; early destruction needs the CRA's written permission. https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/keeping-records/where-keep-your-records-long-request-permission-destroy-them-early.html
2. Canada Revenue Agency, Information Circular IC05-1R1, Electronic Record Keeping: electronic records must stay readable for the retention period, and contracting record keeping out to a third party does not relieve the person of these responsibilities. https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/ic05-1/electronic-record-keeping.html
3. Office of the Privacy Commissioner of Canada, PIPEDA fair information principles: principle 1 (accountability) and principle 7 (safeguards appropriate to the sensitivity of the information). https://www.priv.gc.ca/en/privacy-topics/privacy-laws-in-canada/the-personal-information-protection-and-electronic-documents-act-pipeda/p_principle/
4. Office of the Privacy Commissioner of Canada, Interpretation Bulletin: Accountability: an organization stays responsible for personal information it transfers to a third-party service

provider and can meet that through contracts that cover confidentiality and security. https://www.priv.gc.ca/en/privacy-topics/privacy-laws-in-canada/the-personal-information-protection-and-electronic-documents-act-pipeda/pipeda-compliance-help/pipeda-interpretation-bulletins/interpretations_02_acc/

5. CPA Canada, CSRS 4200, Compilation Engagements: guidance resources (the compilation engagement report, the practitioner's and management's responsibilities, and the required documentation, including a reconciliation of the accounting records to the compiled information). https://www.cpacanada.ca/business-and-accounting-resources/audit-and-assurance/standards-other-than-cas/publications/new-compilation-standard-guidance-resources
6. CPA Ontario, Practice Inspection: firms document the design, implementation and operation of their system of quality management under CSQM 1, and practice inspection evaluates that documentation. https://www.cpaontario.ca/members/regulations-guidance/accounting-firms/practice-inspection/

Sample report. Ashcombe Ridge Accounting is fictional; any likeness to a real firm or business is a coincidence. Adwaizer AI Consulting Inc. promises no savings or regulatory outcome; every figure above is an estimate or an owner's estimate as labelled.