

# Manual Journal Entries: Where Human Decisions Need Oversight



Manual journal entries are essential for adjusting financial records, but they represent one of the most significant sources of financial reporting risk. Due to their discretionary nature, lack of automated controls, and reliance on human judgment, MJE's often become a focal point for both internal and external audit scrutiny.

MindBridge uses AI and machine learning to analyze 100% of manual journal entries, surfacing unusual patterns, outliers, and anomalies that may indicate risk. This out-of-the-box approach enables continuous oversight, faster detection, and more informed decision-making.

## Maintain Stakeholder Trust Through Accurate Financial Reporting:



**Unusual Entries** – Identify entries that deviate from normal activity for further investigation.



**Timing Irregularities** – Detect entries posted at unusual times, such as period-end or off-cycle adjustments.



**Incorrect Account Coding** – Flag potential misclassifications that affect reporting accuracy.



**Duplicate Journal Entries** – Highlight repeated postings that may overstate or understate balances.



**Unauthorized Entries** – Surface postings made without proper approval or outside of policy.



**Control Circumvention Indicators** – Detect entries that bypass standard workflows or segregation of duties.



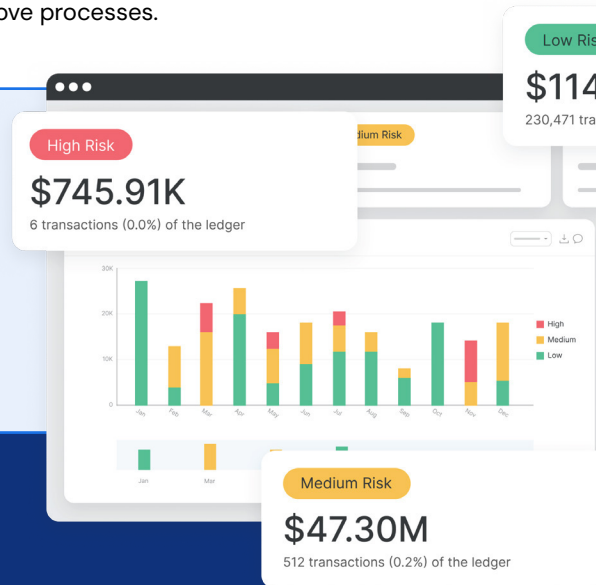
**Recurring Entry Inefficiencies** – Spot repetitive manual entries that could be automated.



**Frequent Manual Corrections** – Detect recurring errors to address root causes and improve processes.

By automating manual entry analysis, organizations gain continuous oversight and deeper confidence in financial accuracy.

- **Continuous Oversight:** Monitor all journal activity in real time to maintain transparency and control.
- **Known Error Detection:** Identify and prioritize familiar risks such as duplicates, misclassifications, and timing errors.
- **Unknown Error Detection:** Uncover subtle or emerging anomalies missed by traditional rules-based reviews.



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