



SOLUTION BRIEF

Financial reporting audit agent

End-to-end financial reporting automation with command center for audit teams.

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Business problem

Audit teams are under pressure to deliver higher assurance with fewer hours as financial environments grow more complex. Traditional sampling and manual procedures miss rare but material anomalies and delay detection until fieldwork. Disparate GL and sub-ledger systems complicate end-to-end traceability, making it difficult to rapidly isolate root causes across revenue recognition, accruals, and reclassifications. Leaders need continuous coverage, explainable analytics, and a governed human-in-the-loop workflow that elevates professional judgment rather than replacing it.

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Why now

Regulatory scrutiny and internal control obligations require durable evidence and faster detection. SOX Sections 302 and 404 remain focal for control testing and reporting in U.S. public companies (2024), increasing demand for continuous evaluation of control effectiveness. North American adoption of AI-powered continuous auditing expanded materially in 2024, with U.S. organizations accelerating investments to modernize assurance workflows. Cost pressures are pushing audit functions to shift from periodic testing to continuous risk monitoring and action.

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Solution overview

Gruve's Financial Reporting Audit Agent autonomously analyzes 100% of GL and sub-ledger transactions, continuously scoring risk, clustering anomalies, and proposing remediations. A Web UI Command Center provides explainable findings, lineage to source records, and recommended next actions. Auditors remain in control through human-in-the-loop approvals to accept, reject, or adjust proposed entries or classifications before they are logged or communicated. The agent focuses on high-impact areas—revenue recognition patterns (ASC 606/IFRS 15), accrual precision, cut-off integrity, reclassification errors—while maintaining traceable audit evidence and governance. Deploy as SaaS or hybrid with secure connectors to ERP, data warehouse, and audit repositories.

Gruve solution items

- **Autonomous data ingestion and normalization:** Secure connectors unify GL, AP/AR, inventory, and revenue sub-ledgers with schema mapping and data quality checks.
- **Continuous anomaly detection:** ML-driven population testing flags irregular entries, timing mismatches, duplicate postings, and unusual reclassifications with confidence scores.
- **Revenue recognition analytics:** Rules- and model-based checks for ASC 606/IFRS 15 patterns, contract term alignment, allocation, and period cut-off integrity.
- **Accrual and cut-off integrity:** Variance analysis and trend baselining to detect over/under-accruals and period-end shifts.
- **Explainability and evidence packs:** Each alert includes the control rationale, data lineage, journal evidence, and suggested remediation notes.
- **Command center with HITL:** Approve, reject, or adjust proposed reclasses or accruals; assign tasks; capture rationale for workpapers.
- **Policy and control mapping:** Link anomalies to relevant controls, assertions, and test procedures; monitor residual risk over time.
- **Integrations and security:** SSO, role-based access, audit trails, and export to common workpaper systems; encryption in transit and at rest.

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Solution benefits

- **Full-population assurance:** Analyze 100% of transactions, reducing reliance on sampling and lowering undetected error risk.
- **Faster issue detection:** Continuous monitoring surfaces high-risk anomalies in near real time, speeding investigation and resolution.
- **Higher audit quality:** Explainable analytics with evidence packs enable defensible conclusions and stronger workpapers.
- **Time savings:** Reduce manual testing and data wrangling, reallocating hours to complex, judgment-heavy areas.
- **Lower risk and cost:** Earlier detection mitigates misstatement exposure and compresses costly rework during late-stage fieldwork.
- **Governance by design:** Human-in-the-loop approvals ensure accountability and preserve auditor judgment.

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Tiers of service offerings

Essential

- **Function:** Foundational continuous monitoring and anomaly detection for single ERP and primary ledgers.
- **Key activities:** Connector setup, schema mapping, baseline models, alerting, evidence of exports.
- **Deliverables:** Command Center access, weekly anomaly reports, standard evidence packs, SSO and role-based access.
- **Ideal customer:** Mid-market internal audit teams or single-entity audits seeking rapid coverage.
- **Pricing notes:** Annual SaaS subscription per entity, usage-banded by transaction volume.

Professional

- **Function:** Expanded analytics across multiple sub-ledgers and revenue recognition modules with HITL workflows.
- **Key activities:** Advanced models, ASC 606/IFRS 15 checks, control mapping, workflow integrations, tailored dashboards.
- **Deliverables:** Custom risk scoring, control-aligned reporting, workpaper integrations, quarterly tuning reviews.
- **Ideal customer:** Multi-entity organizations or external audit practices needing cross-ledger coverage.
- **Pricing notes:** Annual SaaS plus platform seats; add-ons for modules and entities.

Enterprise

- **Function:** Global deployment with multi-ERP support, custom policies, and enterprise governance.
- **Key activities:** Cross-region data architecture, custom rules, API extensibility, enterprise change management.
- **Deliverables:** Global Command Center, advanced audit analytics SLAs, dedicated support, security compliance toolkit.
- **Ideal customer:** Large enterprises and Big 4/Top 10 firms with complex portfolios.
- **Pricing notes:** Multi-year SaaS with committed volume, premium support, and enterprise security packages.

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Competitors & differentiation

- **AuditBoard:** Strong SOX workflow, controls management, and compliance modules; less focused on autonomous full-population anomaly remediation workflows. Gruve emphasizes continuous agent-driven analysis with HITL approvals.
- **Diligent (ACL):** Mature audit analytics and GRC suite; Gruve differentiates with autonomous, cross-ledger monitoring and guided remediation in a unified command center.
- **MindBridge:** AI anomaly detection for financial data; Gruve adds end-to-end remediation proposals, evidence packs, and control mapping within an auditor-governed workflow.
- **CaseWare IDEA:** Robust analysis and sampling tools; Gruve provides continuous monitoring at scale with explainability and workflow-native approvals.

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Case study

Workflow before & after

- **Before:** Sample-based testing late in the cycle; manual data pulls; fragmented follow-ups; limited line-of-sight to root causes.
- **After:** Continuous monitoring across all transactions; prioritized exceptions with evidence; HITL approvals convert insights into auditable actions.

At-a-glance results

- 30–50% reduction in manual testing hours within the first quarter.
- 100% transaction coverage from day one of go-live.
- High-risk exceptions triaged within 24–72 hours rather than weeks.

Solutions & outcomes

- Deployed Essential tier, upgraded to Professional for ASC 606 analytics.
- Integrated with SSO and workpapers.
- Enabled policy-to-control mapping and exception workflows.
- Reduced late-stage rework by 35% in FY2024.
- Accelerated close-to-audit handoff by five business days.
- Increased auditor time on high-risk areas by 40%.



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About Gruve

Gruve partners with leading enterprises to transform data into measurable business impact. Our team brings deep expertise in enterprise data architecture, AI and analytics strategy, cloud modernization, and organizational change. We combine technical rigor with business acumen, ensuring recommendations are both architecturally sound and executable within your organizational constraints. With proven success across financial services, healthcare, manufacturing, and technology sectors, Gruve delivers data and AI solutions that drive growth, efficiency, and competitive advantage.

Contact Gruve to see a live demo and map your audit workflow to continuous monitoring.

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