

ANALYZE

Advanced

60 MIN

• UPDATED 2026-09-30

Detect balance-sheet variances automatically with a reconciliation agent.

Set up a Copilot Studio agent that flags variances between the GL detail and the balance sheet, and drafts the correcting entries.

MICROSOFT 365

Excel

WORKS WITH

Copilot Studio

Business Outcome

Faster month-end close with fewer variances slipping through to the final balance sheet.

Workflow Steps

Step 1: Define the reconciliation rule

Excel

Set an explicit materiality threshold — a flat dollar amount, a percentage of account balance, or whichever is larger (e.g. "over \$500 or 1%, whichever is greater") — and write it down in the agent's instructions rather than leaving it implicit.

Without a stated number, the agent has no way to distinguish a \$12 rounding difference worth ignoring from a \$5,000 variance worth real attention.

Step 2: Connect the agent to your GL export and balance sheet

Copilot Studio

Point a Copilot Studio agent at the general ledger detail and the balance sheet tab so it can compare them line by line each period.

PROMPT

Compare the GL detail export against the balance sheet by account. Flag any variance over \$500 or 1% of the account balance, and draft a correcting journal entry with a one-line explanation for each flagged item.

Step 3: Review flagged items before posting anything

Excel

Treat every drafted correcting entry as a suggestion, not an instruction — the agent doesn't know about timing differences or in-flight approvals that explain a variance.

Step 4: Track recurring variances

Excel

If the same account flags every month, that's a process problem worth fixing upstream, not something to keep correcting downstream.

✓ Check the work

- Trace each flagged variance back to its source transactions in the GL before accepting the correcting entry.
- Confirm the materiality threshold is actually being applied consistently across accounts.
- Watch for the same account recurring month after month — that signals a root-cause issue, not a one-off.

Expected Outcome

A list of flagged balance-sheet variances above your materiality threshold, each with a drafted correcting entry for review.



Want help rolling this out across your team? **Go to Liminals.Tech** 