

Ledger Grove Advisory

Oct 16, 2026

Your preparation snapshot

Shadow AI Risk Kit - Accounting edition • Prepared by Firm operations lead

0 of 7 sections reviewed by the preparer. Review marks describe the entries, not whether controls are operating.

3 AI uses recorded

2 Coverage records

3 Risks to review

3 Open actions

Purpose and scope

24 employees and 4 contractors across bookkeeping, advisory and operations

Your partners need consistent staff rules before approving AI-assisted client work.

Next steps and open work

- A-1 • One worked reconciliation still needs independent checking. Engagement partner... • Engagement partner • Due Oct 22, 2026 • In progress
- A-2 • Permission and field-level handling for real client exports remain unconfirmed.... • Engagement partner • Due Oct 22, 2026 • Blocked
- A-3 • Two contractors have not confirmed personal-tool use. Qualified reviewer checks... • Engagement partner • Due Oct 22, 2026 • In progress

Section notes

- Actions: Engagement partner: resolve permission and field-level handling for real client exports remain unconfirmed before extending the workflow. Review by...
- AI uses: Firm operations lead: confirm the scope and supporting evidence for the recorded uses. Keep permission gaps visible and save the reviewed work file.

This report summarizes your records. The Full record export preserves complete notes, entries and review coverage.

Before this leaves your team

Confirm the scope and supporting evidence with the owners. Resolve or clearly disclose open conditions. Choose the full record when the recipient needs detailed answers or evidence locations.

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Top five AI risks and what we are doing about them

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The five reviewer priorities recorded so far, with the next action already in the register. This page is a briefing for leadership. Respondent names are omitted; review free-text notes and action owners before sharing.

Risk	Priority	What we are doing
Permission and field-level handling for real client exports remain unconfirmed	Priority	Permission and field-level handling for real client exports remain unconfirmed. Engagement partner checks client permissions, approved fields and vendor processing ter...
One worked reconciliation still needs independent checking	Investigate	One worked reconciliation still needs independent checking. Engagement partner checks steps and recalculates numerical examples against source records • Engagement par...
Two contractors have not confirmed personal-tool use	Investigate	Two contractors have not confirmed personal-tool use. Qualified reviewer checks current primary sources and reconciles every figure; client advice follows the normal r...

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Reviewer priorities

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Urgent and Priority records appear first; reviewer judgments are not automated. Showing 1-3 of 3 records. Long cells are excerpts; full wording is in the internal working record.

Use / scenario	Priority	Owner
U-2 • Permission and field-level handling for real client exports remain unconfirmed	Priority	Engagement partner
U-1 • One worked reconciliation still needs independent checking	Investigate	Engagement partner
U-3 • Two contractors have not confirmed personal-tool use	Investigate	Engagement partner

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Coverage and open gaps

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3 recorded uses; 0 record-supported. Groups with missing information appear first. Counts do not establish complete discovery. Showing 1-2 of 2 records. Long cells are excerpts; full wording is in the internal working record.

Team / source	Responses / coverage	Open gap
Staff	24 of 24 / Reviewed	Responses are disclosures, not technical verification.
Contractors and associates	2 of 4 / Partial	Two contractors have not confirmed personal-tool use

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AI uses and recorded boundaries

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Each record is one reported AI use. File imports and source approval claims do not grant approval. Review permissions and conditions in the full record. Showing 1-3 of 3 records. Long cells are excerpts; full wording is in the internal working record.

Tool / use	Purpose / information	Owner / status
U-1 • ProcedureDraft	Draft an internal bookkeeping procedure using synthetic examples • Firm-owned procedures and synthetic transactions	Engagement partner / Restricted
U-2 • LedgerNote	Summarize bookkeeping exports for client discussions • None pending permission review	Engagement partner / Unapproved
U-3 • BriefDraft	Draft explanations from verified public guidance and synthetic figures • Public sources and synthetic financial examples	Engagement partner / Restricted

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Action handover

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3 open actions. Open actions first, then earliest recorded due date. Completed entries remain visible. Showing 1-3 of 3 records. Long cells are excerpts; full wording is in the internal working record.

Next action	Owner	Due / status
One worked reconciliation still needs independent checking. Engagement partner checks steps and recalculates numerical examples against source records	Engagement partner	2026-10-22 / In progress
Permission and field-level handling for real client exports remain unconfirmed. Engagement partner checks client permissions, approved fields and vendor processing terms	Engagement partner	2026-10-22 / Blocked
Two contractors have not confirmed personal-tool use. Qualified reviewer checks current primary sources and reconciles every figure; client advice follows the normal r...	Engagement partner	2026-10-22 / In progress