

REVIEWER

Reviewer guide

Last verified against build: dev_rc1_20261005 (development copy, release candidate 3.2.0-RC1, store design), 2026-10-05.

You review the month the Preparer submitted and either close it - which appends it to the store for good - or reject it with a reason. You can never close a month you submitted yourself. What you may do: Refresh, Reject submission, Close period, Closing pack, archive notes (ArchiveLog[Notes]), DataView and AN_RawView (show and export lines; open a line's source file with a reason).

The monthly cycle

Step	Where	What	Done when
0	Home	Open the platform file with macros enabled. The banner says "awaiting review" for the active month.	Banner not red or amber
1	ControlPanel	Read every check: REVIEW items must carry an explanation you agree with (what, why, who approved). ADVISORY items (amber) are listed in the closing pack.	You agree with every explanation
2	Recon	Every company x currency reconciles (Status OK) or is explained.	-
3	Dashboard, AN_Exec_* pages, AN_Watchlist	The month's movements are plausible; every counted WATCH / ALERT (DRAFT levels) was looked at by the Preparer (submission comment). Placeholders ("*") are not alerts.	You can explain the month
4	AN_RawView (optional)	Spot-check lines of a company-month; the reconciliation must say OK.	-
5a	Home > Close period	Comment, confirm. The command checks four-eyes, that the data did not change after the submission, the close gate, the column-map lock and that the lines to append equal the close-out values; then it appends the month to the store, copies the files to the inbox, writes the controls file and the sealed ArchiveLog row, moves ActivePeriod on and refreshes.	Result "OK: closed ... integrity OK"; ARCHIVE_COMPLETE, ARCHIVE_INTEGRITY and ACTIVE_OPEN OK
5b	Home > Reject submission	Instead of closing: the reason the Preparer must act on.	SignOff REJECTED
6	Home > Closing pack	PDFs of ControlPanel and Dashboard, the controls snapshot (ADVISORY items included) and the logs as CSV, in the Export folder.	Pack filed
7	ArchiveLog, column Notes	Optional note on the stored batch (for example the reference of the closing pack).	-

After the close FILES_EXPECTED stays REVIEW until next month's files arrive; that is expected.

Close blocked - what it means

Result text	Cause	Action
BLOCKED: segregation of duties	You submitted this month	A different Reviewer closes
BLOCKED: the data changed after the submission	A refresh or a source change after Submit	The Preparer refreshes and submits again
BLOCKED: close gate - ...	A BLOCKING check is REVIEW without an explanation	Reject, or ask the Preparer to explain / fix

Result text	Cause	Action
BLOCKED: close gate - ... RESTATEMENT / ARCHIVE_INTEGRITY / COLUMNMAP_LOCK / LOG_INTEGRITY / PRIVACY / FILES_UNEXPECTED in REVIEW ...	These six checks can never be explained away	The cause must be resolved (Administrator; RESTATEMENT: CUMULATIVE_COMPANY.md)
BLOCKED: ... column map ...	COLUMNMAP_LOCK is not OK	Administrator (ADMINISTRATOR.md, column map)
BLOCKED: ... lines ... not admitted / rows or totals differ from the close-out	A line failed the whitelist gate, or the append preview differs from tblCloseOut	An Administrator takes the rejected file out of the delivery folder (or corrects the company list), then the Preparer refreshes and submits again; STG_Rejected / STG_Store show which
BLOCKED: has not been submitted for review	No SUBMITTED sign-off	The Preparer submits
WARNING: ... integrity ...	The close was written but the read-back after the refresh did not confirm it	Do not close again; Administrator runs Verify log (STORE_RUNBOOK.md)

Other messages: MESSAGE_CATALOGUE.md. Checks: CONTROLS.md.

Exceptions

- **A closed month must change.** Only an Administrator can re-open it (with a reason). The stored batch is kept and marked SUPERSEDED; the month is then prepared and closed again and becomes batch -2.
- **RESTATEMENT REVIEW** (a cumulative file changed a stored month): it cannot be explained away - the gate stays BLOCKED until the company corrects its file or an Administrator re-opens the month; CUMULATIVE_COMPANY.md.