

# Workflow Evidence Map

Leverage Audit Deliverable 1 of 4

MARGIN SHIFT

Engagement MS-2026-04

Prepared for Whitfield & Associates

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6 workflow lanes documented

14 friction points identified

6 handoff gaps

12 manual steps flagged

## Process Inventory

Every process step cataloged with current state, friction category, and risk classification.

Process Step	Current State	Friction	Risk
Client onboarding	Spreadsheet + email	Manual data entry, no intake form	ELEVATED
Document collection	Client portal + email	Unclear deadlines, no status board	ELEVATED
<b>Bookkeeping data entry</b>	QuickBooks manual	No validation before review	CRITICAL
Month-end reconciliation	Spreadsheet export	Manual matching, timeline varies	ELEVATED
<b>Tax prep intake</b>	Email + shared folder	Information scattered, no checklist	CRITICAL
Tax return review	PDF + partner calls	Verbal feedback only, no log	ELEVATED
Advisory meeting prep	Word docs, slides	Client context fragmented	ELEVATED
<b>Billing and collections</b>	Time tracking + manual	Invoice timing delayed	CRITICAL

## Friction Summary

Category	Count	Avg Time Lost	Revenue Impact
Handoff gaps	6	~18 min/job	Delayed billing cycle
Manual steps	12	~22 min/job	Staff capacity constraint
Visibility gaps	5	~2.4 day delay	Client satisfaction risk
Validation gaps	3	~15 min/rework	Error correction cost

## Key Findings

**Finding 1: Multi-tool fragmentation**

Eight workflow steps run through six different systems. No single intake point exists. Client onboarding data is re-entered an average of three times before reaching the accounting system.

**Recommendation:** Unified intake form with routing queue. Estimated impact: -40% duplicate data entry.

### **Finding 2: Review bottleneck**

All review funnels through two senior partners with no delegation path or queue visibility. Average review wait time is 2.4 business days, increasing to 4+ days during tax season.

**Recommendation:** Tiered review routing with automated assignment. Estimated impact: -60% review wait time.

### **Finding 3: Revenue timing risk**

Manual billing batches create a 12-18 day lag between service delivery and invoice generation. Collections follow-up is memory-driven with no automated reminders.

**Recommendation:** Milestone-triggered billing with automated AR follow-up. Estimated impact: 14-day faster collections.

### **Evidence Note**

All findings in this document are based on structured interviews, system walkthroughs, and direct observation during the requirements gathering phase. Each friction point is tagged to a specific workflow step and verified with stakeholders.