

Sample Pro Audit Report

Auditability, decision governance, and ROI attribution

This document demonstrates the standard EraIn launch deliverable for mid-size and multi-site operators. Numbers are realistic but anonymized for public demonstration.

Revenue at risk INR 4.85 Cr Annualized leakage estimate	Recovery horizon 90 days From first corrective sprint	Priority actions 12 Ranked by impact and confidence
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Client snapshot Sector: precision manufacturing Sites: 4 ERP: SAP + Excel overlays Assessment window: 21 days Data confidence: high in finance, medium in operations

1. Executive summary

Audit confirms structural value leakage across production planning, inventory turns, and escalation latency. No single issue is catastrophic; cumulative effect is substantial and recoverable with disciplined execution.

Top observations

- OTIF slippage averages 14.2 percent due to ad hoc schedule overrides.
- Slow-moving inventory creates INR 1.62 Cr annual carrying drag.
- Quality escapes tied to late-stage checks add INR 0.74 Cr scrap and rework.
- Decision latency between operations and finance averages 9.5 days.

Recommendation

Launch a 90-day recovery sprint with three workstreams: plan integrity, inventory release, and quality-gate redesign. Governance cadence should be weekly at function level and bi-weekly at leadership level.

2. Ranked value leakage

Leak category	Annual impact	Confidence	Owner	Priority
Production rescheduling	INR 1.44 Cr	High	Plant Ops	P1
Slow-moving inventory	INR 1.62 Cr	High	Supply Chain	P1
Quality rework and scrap	INR 0.74 Cr	Medium	Quality	P1
Freight premium and expediting	INR 0.58 Cr	High	Logistics	P2
Revenue leakage from delayed invoicing	INR 0.47 Cr	Medium	Finance	P2

Interpretation

Leak profile indicates cross-functional drift rather than isolated process failure. Priority should be assigned to interventions that collapse planning variance and improve inventory decisions first.

3. Decision governance map

Decision trigger	Decision owner	Cadence	Escalation threshold
OTIF below 92%	COO + Plant Head	Weekly	2 consecutive cycles
Inventory cover above 74 days	Supply Chain Head	Weekly	> 10 day increase
Scrap rate above 3.5%	Quality Lead	Daily	48-hour unresolved root cause
Cash conversion above 64 days	CFO	Bi-weekly	5 day adverse trend
Capex spend variance above 8%	CEO + CFO	Monthly	Any single line item

Control policy

All automation recommendations remain advisory until owner approval. Material-impact decisions require documented rationale, sign-off by accountable leader, and post-decision review after one cycle. This preserves traceability and avoids uncontrolled execution drift.

4. 30-60-90 execution roadmap

Window	Primary outcomes	Key actions	Owner
Day 0-30	Stabilize planning	Freeze override rules; weekly OTIF council	COO
Day 31-60	Release working capital	Inventory purge lanes; vendor cadence reset	SCM Head
Day 61-90	Lock quality gains	Shift quality checks upstream; close loop on scrap	Quality Lead
Day 91+	Scale and standardize	Automate recurrent signals and action tracking	CEO Office

Milestones

- Week 2: baseline KPIs validated by operations and finance.
- Week 5: first recovery wave released with named owners.
- Week 9: governance scorecard integrated into leadership reviews.
- Week 13: ROI checkpoint and scale recommendation published.

5. ROI attribution

Metric	Baseline	Target (Q+2)	Attribution logic
OTIF	85.8%	95.0%	Planning controls + schedule compliance
Inventory cover	78 days	58 days	Demand signal cleanup + release plan
Scrap rate	4.2%	2.8%	Upstream quality gates
Cash conversion	72 days	59 days	Inventory + invoice cycle discipline

Economics summary

Conservative annual recovery estimate: INR 2.7 Cr to INR 3.3 Cr. Expected payback window for execution program: under 4 months. Attribution tracked through owner-confirmed action logs linked to KPI movement.