Correctly Wrong

May 22, 2026

Month eight after the go-live of the new consolidation system, a reconciliation issue appears in the Polish numbers.

Nothing dramatic.

A few accounts do not tie back properly. Finance starts asking questions. The first call produces an explanation that sounds reasonable, but not complete. Something still does not fit. A second call follows, that creates more confusion. Then a late-night reconciliation session, then another call, another bridge, and another version of the answer. The issue does not explode. It just refuses to disappear.

Eventually, the file arrives.

Corrections_PL_v07.4_final_USE_THIS_ONE.xlsx

Every month, the local controller loads data from the local ledger into this spreadsheet. The ledger does not contain all the data and dimensions the group has requested, so a direct interface does not work. The spreadsheet fills the gap. It splits accounts, applies percentages, reclassifies balances, and creates the upload file the consolidation system wants and expects.

She does not call this inventing data. She calls it being helpful. And in a way, she is.

The group was under pressure to make the implementation an instant success. The local controllers do not want to rain on the parade. So the gap between local reality and group ambition is bridged quietly, efficiently, and invisibly.

For almost a year, nobody noticed. A few months earlier, a question had been raised about why some of the numbers looked slightly off. A reasonable explanation had been given. The file kept running.

Only now does the uncomfortable realization follow.

Not because the Polish controller did anything wrong. Poland was simply the place where the reconciliation issue became visible enough to trigger investigation. Another entity has a different bridge, a different mapping file, a different workaround, or a different local interpretation sitting quietly between the ERP and the consolidation system.

That is why finance transformations so often stop halfway. The system goes live, but the architecture does not. Officially, the group has implemented a modern consolidation platform. In practice, parts of the financial reality still depend on local translation logic, spreadsheets, manual allocations, and undocumented assumptions spread across the group.

The problem is not Excel. Excel does exactly what Excel always does. It absorbs ambiguity that the organization is not willing or able to confront.

The problem is architectural.

The group requires specific data that the local business does not structurally capture. Instead of redesigning the underlying data model, clarifying definitions, or accepting that the requested information is not yet admissible, the organization allows a workaround to become part of the reporting process.

A strategic segment appears in the board pack. A margin split looks precise. A growth story becomes visible. But underneath, part of the number is not captured by the business. It is constructed inside the Translation Layer itself. At that point the issue is no longer one entity, one file, or one reconciliation difference. It is the architecture. What exactly is being captured locally? What is being inferred? What is being manually reconstructed? Which parts of the group reporting model only exist because someone, somewhere, quietly makes them work every month?

That is the uncomfortable lesson.

A new consolidation system does not automatically create better information. It only accelerates the architecture you give it. If the local ledger does not capture the distinction, the consolidation system cannot magically make it true. Someone will build another bridge.

And if that bridge is not governed, the problem is no longer a spreadsheet issue. It is a full-scope Translation Layer failure.

The numbers may reconcile. The reporting may run. The dashboard may update.

And the report will be correctly wrong.