

When the Difference is still not Zero When Reconciling 10 Tools to Try

- 1) Don't multitask while reconciling. Focus, with minimal distractions.
- 2) Double check your Jewel "Beginning and Ending Balances" with the bank statement. It is easy to switch two numbers or enter the wrong line from the statement. Say the numbers out loud as you verify them.
- 3) Look on the statement or in Jewel for a check or deposit that matches the amount of the difference. If the difference is some random number like \$241.37 and you have a check or deposit for that exact amount, dig in deeper and see if that is the problem.
- 4) Start over. Unclick all the boxes in Jewel and, using a different kind of mark or a different color pen on the bank statement, carefully do it again. Say the numbers out loud as you read them from the statement. The eyes skip things, but hearing yourself say it can trigger recognition of the wrong number.
- 5) Count the number of deposits on the statement, and see if you have the same number of checkmarks in the deposit section in Jewel. It can help narrow down your search.
- 6) Count the number of checks/debits. If you are missing one in Jewel, you know where to start looking.
- 7) If you can't find a check or deposit or adjustment that you know you already entered, and you have multiple bank accounts, it is possible that you inadvertently entered it into one of those other accounts. Look at all of the check and deposit reports in your other bank accounts.

8) If you are missing a "General Journal Entry" in the deposit section, look for it in the check section, and vice versa. It is easy to forget to click on the correct little round dot. Look in both. (Tutorial #7120)

If it was entered incorrectly, don't replace it. Edit it. Find that Journal Entry, check on "Edit" and change the dot.

Date	Memo
06/30/25	

☒ Deposits and Interest Earned
☐ Checks Written and Bank Fees

9) If nothing else has worked, click on "Print" at the top of the bank rec page. This will print out all of the checks and deposits that you have clicked off, and you can then compare it side by side with the statement, paper to paper. Systematically checking everything off, from the statement to the printout, back and forth, one by one, slowly and carefully, will produce the problem. If it is a check, verify the check number. If it is an electronic payment, verify that the date matches the date on the statement.

10) If all else fails, contact your support person. They can help you find the problem.

Corresponding video: 6.9 – When the Difference is Not Zero. Find at <https://www.gccsda.com/auditing/10963>

For more tutorials on BANK RECONCILIATIONS, see section 3500 on the gccsda.org auditor webpage.