01 / SOURCE

A citation is a starting point.

A committee-ready claim needs a source, a period and a way to resolve conflicts.

02 / LOCATE

Find the number in context.

Illustrative: a CIM reports $20m EBITDA for FY2025. Record the document, page, definition and period.

03 / RECONCILE

Same label. Different answer.

If the quality-of-earnings report says $18m, do not average the two.

Compare adjustments and dates; mark the conflict for review.

CIM $20m ≠ **QoE $18m**

04 / REVISIT

A memo is a living argument.

Update the evidence as diligence progresses. A final decision still belongs to the investment team.