

WHITEPAPER • LAYER 01

Building a Single Source of Truth for Executive Reporting

Why dashboards disagree, and the audit-first approach that gets everyone looking at the same number.

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Executive summary

Every growing company eventually hits the same meeting: three people open three dashboards, and three different revenue numbers show up on the screen. Nobody did anything wrong. Each number is correct, according to the system that produced it. The problem isn't a bad dashboard — it's that there was never one agreed answer to begin with.

This paper covers why that happens, why buying another BI tool rarely fixes it, and the audit-first method we use to get a leadership team looking at one number they all trust — usually inside eight weeks, without a platform migration.

The symptom: dashboards that disagree

By the time a company has fifty or a hundred employees, it usually has several ways to answer the same question. Sales has a pipeline number in the CRM. Finance has a revenue number in the ledger. Marketing has a growth number in a spreadsheet someone built two years ago and everyone's afraid to touch. Each is defensible. None of them match.

The disagreement is rarely dramatic — it's a few percentage points, a different fiscal week boundary, a "closed-won" that means something slightly different to sales than it does to finance. But a few percentage points is enough. Once a leadership team catches one dashboard being wrong, they quietly stop trusting all of them, and the conversation shifts from "what does the data say" to "whose number do we use." That question gets litigated in every meeting, forever, until

someone fixes the underlying cause.

Why it happens

Three patterns show up in almost every audit we run.

Nobody owns the metric definition. "Revenue" sounds like a simple word, but does it include or exclude refunds? Is it booked or recognized? Does a multi-year contract count in the month it's signed or spread across its term? Every team that has ever needed a revenue number for their own purposes has, at some point, made its own reasonable decision on questions like these — and never reconciled it against anyone else's.

Reporting gets built bottom-up, tool by tool. A sales dashboard gets built to answer a sales question. A finance model gets built to close the books. A marketing spreadsheet gets built for a board deck. Each is a correct answer to a narrow question, built by a different person, on a different cadence, from a different source. Nobody was ever responsible for making them agree with each other, because agreement was never anyone's job.

Spreadsheets quietly become the system of record. Even companies with a modern BI stack usually have two or three business-critical spreadsheets that started as a one-off analysis and never stopped being used. They're fragile, undocumented, and usually maintained by whoever built them first — which means the "real" number often lives somewhere the data team doesn't control and can't audit.

None of these are failures of effort. They're the predictable result of reporting that grew organically, one request at a time, with no one accountable for the whole picture.

What it actually costs

The cost rarely shows up as a single line item, which is exactly why it persists. It shows up as:

- Decisions made on gut feel, because leadership has learned not to fully trust any one dashboard, and a felt sense is faster than a reconciliation exercise.
- Analyst hours spent reconciling, not analyzing — a meaningful share of a data team's week can go to explaining why two numbers don't match, rather than producing anything new.
- Credibility risk with the board, investors, or auditors, the first time someone in the room notices the mismatch and asks which number is correct. That single moment is often what

triggers the search for a fix.

- Slower, more political decision-making, because when the data is disputed, decisions get made by whoever argues most persuasively rather than by what the numbers show.

Why buying another dashboard doesn't fix it

The instinctive fix is a new tool: a better BI platform, a flashier executive dashboard, a consultant-built model. It rarely works, because the tool was never the problem. A new dashboard built on the same unreconciled sources, with the same undocumented definitions, just adds a fourth number to the three that already disagree — with a nicer chart.

The fix has to happen upstream of the dashboard: in the definitions, the ownership, and the sources feeding it. That's why we start every reporting engagement with an audit, not a build.

The audit-first approach

An audit-first engagement runs in three phases, and nothing gets rebuilt until the audit is complete.

Phase 1 — Audit (Weeks 1–2). We inventory every report, dashboard, and spreadsheet leadership currently relies on, and interview each function on what they trust and what they quietly work around. Every metric with more than one definition in active use gets logged, along with which teams use which version and why. The output is a metric discrepancy log — not an opinion about what's wrong, but a documented, specific list of every place the numbers disagree and why.

Phase 2 — Design & build (Weeks 3–6). Metric by metric, we bring the relevant owners into a room and get one agreed definition — documented, dated, and signed off by the people who'll be held to it. The executive dashboard gets rebuilt around those agreed definitions and a single source system per metric, so the dashboard is a reflection of a decision that was already made, not a decision made by whoever built the chart.

Phase 3 — Hand off (Weeks 7–8). We train the team who will own the dashboard going forward, set a review cadence so definitions don't quietly drift again, and hand over a metric glossary that documents what "revenue," "active customer," or "churn" mean — for good, until someone deliberately decides to change it.

This is deliberately the same discipline behind every Tesatori engagement, sized to reporting: audit what exists, design and build the fix directly with your team, then hand off so it keeps running

without us in the room.

What "single source of truth" actually means

It's a phrase that gets used loosely, so it's worth being precise about what it does and doesn't mean.

It does not mean one tool. A company can run a single source of truth across three different systems, as long as each metric has exactly one agreed definition and one system that's authoritative for it. It does not mean one dashboard, either — different audiences legitimately need different views. What it means is this: for any given metric, there is one number, one documented definition, and one owner accountable for it — and every dashboard that shows that metric, however it's sliced or filtered, is drawing from the same agreed answer.

That's a governance outcome, not a technology purchase. It's the reason the fix starts with an audit and a set of agreed definitions, not with new software.

What it looks like in practice

One of our clients — a growing B2B SaaS company — came to us with exactly this problem: three different teams had three different revenue numbers, and nobody could say with confidence which one was right. The audit found the cause in about two weeks: sales counted a deal as revenue the day it was signed, finance recognized it on a schedule tied to delivery, and the marketing spreadsheet used to build board decks pulled a stale export that hadn't matched either system in months.

None of the three was "wrong." They were each internally consistent, built for a different purpose, by a different team, at a different time. The fix wasn't a new dashboard — it was getting those three teams into a room, agreeing on one definition of revenue for company-wide reporting, and rebuilding a single executive dashboard around that agreed number. The result, in the client's own words, was one dashboard everyone actually trusts.

Signals you're already living this problem

A leadership team usually doesn't need a formal audit to know something is off. A few reliable signals:

- Two people can open dashboards for the same metric and get different numbers, and nobody's surprised.
- A recurring leadership meeting includes a few minutes of "whose number do we trust" before the real discussion starts.
- At least one business-critical number lives in a spreadsheet that only one person really understands.
- The most recent board deck required manual reconciliation between systems before it could go out.
- Nobody could tell you, in one sentence, who owns the definition of your most important metric.

If two or more of these sound familiar, the underlying cause is very likely structural, not a dashboard problem — and worth treating as one.

Getting started

Tesatori's Reporting & Dashboard Analysis is a fixed-scope, 6–8 week engagement built around exactly this method: a full audit of current reports and dashboards, a rebuilt executive dashboard around a single source of truth, and a documented metric glossary the business can hold itself to going forward. It's fixed price at \$60,000, with no hourly clock and no ambiguity about what's delivered.

It's also deliberately the first of three layers. Reporting exposes where the data can't be trusted; data governance fixes the ownership and access model that caused it; AI governance keeps both in place as AI tools start touching the same data. Most engagements start here, because you can't govern — or safely automate — what you can't yet agree on.

About Tesatori Technologies

Tesatori Technologies is a fractional CDO/CAO advisory that builds the reporting, governance, and AI oversight layers growing companies need before the next board meeting, audit, or AI rollout forces the issue. Engagements are fixed-scope and senior-led, sized specifically for mid-market

companies that have outgrown informal data practices but haven't yet built a dedicated data function.

Ready to see where your own numbers disagree? Book a 30-minute fit call, no obligation, at calendly.com/devon-tesatoritechnologies/30min — or reach us at contact@tesatoritechnologies.com.