

Audit Alert

Alert Number 2024-002

February 29, 2024

Manual Spreadsheets

During recent projects, we observed that manual spreadsheets are often used without validation or access controls. Some spreadsheets are relied upon as the data source for reporting programmatic, financial, and other department related results. The use of spreadsheets without such controls can lead to errors in the reporting of this information, causing inaccurate and/or incomplete data for decision-making purposes.

Where possible, automated reports generated from County applications or systems should be used instead of spreadsheets to minimize the risks associated with manual entries and the manipulation of data. However, when the use of spreadsheets is required, as a best practice there are certain controls that can be implemented to ensure the integrity of the data reported. Spreadsheets that are complex generally require additional controls. Where applicable, **these controls can include, but is not limited to the following:**

- ⇒ Validate data inputs and outputs;
- ⇒ Keep an updated list of users;
- ⇒ Password protect spreadsheets;
- ⇒ Periodically test formulas to ensure the formulas are operating correctly;
- ⇒ Restrict access to specific key cells; and
- ⇒ Periodically change controls.

Each County agency or department relying on spreadsheets to report internal or external information should consider implementing a policy on spreadsheet controls to minimize the risks associated with using manually prepared and updated spreadsheets.

Reporting
Protection Controls
Validation
Automation
Access manual
Reliability
Spreadsheets
Financial
Password Data Key
Programmatic