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Spreadsheet Controls Self Assessment Tool Supplement

** indicates items you may need to speak to your IT support staff about*

User Access

1. Have user permissions been appropriately set on the directory the spreadsheet is housed in?*

What you're looking for is who is able to gain access to the directory that the spreadsheet is stored in. Review the list of people who have access for anyone inappropriate. Keep in mind that there may be users who do not need access to the spreadsheet, but do need access to other files in the directory. In this case their access to the directory is appropriate.

2. Have user permissions been appropriately set on the file itself?*

This is where you address the issue of users needing access to other files in the directory, but not to your spreadsheet. Review the list of users to make sure all are appropriate. Also, look at their permissions (read, write, execute). You may have some users with a need to see information kept in the spreadsheet, but no need to make any changes. They should have read only access.

3. Have access restrictions been placed on cells that contain formulas or perform computations?

Normally you don't want the formulas to change in your spreadsheet. Cells that contain formulas should be locked to keep them from being accidentally, or maliciously, changed.

4. Are file access logs being maintained?*

Your IT department should have the ability to tell you who accessed a file, and when. There are instances where this will not be appropriate (i.e., a spreadsheet accessed by many users constantly throughout the day). The idea behind this is to be able to find out which account was accessing the file when something changed. It will help track down accidental changes and inappropriate actions alike.

5. Do you use locked cells?

Locked cells can prevent unauthorized and accidental changes from taking place.



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6. Do you use hidden cells?

7. Are hidden cells locked?

Hidden cells should always be locked. They should be used sparingly as well. Consider putting cells that are hidden on a different worksheet, or in a different file altogether. It is easy to lose track of hidden cells.

Data Transmission

1. Does the spreadsheet send information to another spreadsheet, program, or system?

2. Does the spreadsheet receive information from another worksheet, spreadsheet, program, or system?

3. Is sent or received information checked for accuracy?

Whenever you are sending or receiving information within spreadsheets, that data needs to be checked for accuracy. There are a number of ways this data can be checked (managerial review, staff review, formulas that produce a predetermined result, etc.), and an appropriate one should be selected for your department.

4. Is there a recurring managerial review of spreadsheets that send or receive data?

Any spreadsheet that transmits data should be periodically checked for accuracy by a manager. Formulas in the spreadsheet should be checked against a list of what they are supposed to be. Sending test data through the system with known results to check for accuracy is a good idea as well.

Documentation

1. Do you have a list of all spreadsheets in your department that contain sensitive information?

Keeping an inventory of what you have and where, will help you keep track of your spreadsheets. This will be extremely helpful during audits, upgrades, and new hire training.

2. Is the purpose of each spreadsheet included in this list?

Along with what and where, purpose should be included. This will be helpful to have in an audit situation, and in training new employees.



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3. Are the users of each spreadsheet noted?

4. Are their permissions noted?

A list of approved users for each spreadsheet that can be compared to actual users with access should be kept for audit and system recovery purposes. Notes should be kept on users privileges (read/write) to the spreadsheet.

5. If the spreadsheet sends or receives data, is the source or destination noted?

This information should be kept so periodic tests can be easily performed. You can also check this against where the spreadsheet says it is sending data.

6. Do you have a master list of formulas used in spreadsheets with calculations?

7. Is the location of each formula noted?

8. Is the purpose of each formula noted?

An accurate list of formulas used in your spreadsheets should be kept so that the spreadsheets can be periodically checked for integrity.

9. Are logs kept of changes made to the spreadsheet?

These should be kept so you have a record of the evolution of the spreadsheet, so changes that cause problems can be easily undone, and for recovery purposes.

Development

1. When developing a new spreadsheet, is the new spreadsheet thoroughly tested before being brought into regular use?

Spreadsheets that you add into your production environment need to be added with absolute assurance that everything is right.

2. Is the new spreadsheet properly documented?

Documenting spreadsheets already in use can be a time consuming process. Make sure that the items listed in the documentation section of this tool are addressed on new spreadsheets before they move into the live environment. Keeping the documentation up-to-date is much less cumbersome than creating it.



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3. Are there regular managerial review periods during development?

Because spreadsheets are usually developed by either IT staff with little knowledge of your business processes, or by general business staff with little IT knowledge, it is important that management review the spreadsheet at regular periods. This also can help prevent inappropriate additions to the spreadsheet that management is unaware of.

4. Is there a managerial signoff on each completed component of new spreadsheets?

Requiring a signoff on each phase of development helps to further ensure that the spreadsheets are being accurately and securely created.

5. If the new spreadsheet is replacing an older one, has the old one been archived on a secure drive?

Old spreadsheets should be archived and removed from their old storage space. This will prevent users from accidentally using the old spreadsheet (out of habit) instead of the new one. Storage spaces for old spreadsheets should be restricted.

Segregation of Duties

1. Does the same user input data, perform calculations, and output data?

These duties need to be spread across multiple people whenever possible. This protects the user from blame if something happens, and protects the data from intentional inappropriate changes.

2. Do individual users have access to the cells or spreadsheets that control all of these functions?

To ensure segregation of duties, users should be locked out of cells that they are not authorized to make changes in.

Version Control

1. Are all staff members using the most recent version of their spreadsheets?

Out of sheer habit you may have staff members using older versions of a spreadsheet. Ensure that all users are using the most current version of all spreadsheets. This will help you ensure that the information you're getting from them is accurate.



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2. Is a simple naming convention being used to tell an old version from the new one?

Using a date or version oriented file name can help users be sure that they are using the most recent version.

3. Is access to old versions being restricted?

Old versions of spreadsheets should be kept away from working versions. Access to these files should be restricted.

4. Is the ability to update the version of a spreadsheet restricted?

Only authorized people should be able to make version updates. This should be restricted to management level staff.

Storage, Backup, and Recovery

1. Are your spreadsheets being regularly backed-up?*

Regular backups are important in case of file corruption or loss.

2. Are copies of backups being stored off site?*

Offsite storage is important in case of an incident in the building. If there were a fire, local backups would be destroyed. Having offsite storage help ensure your data can be recovered.

3. Are spreadsheets being stored on local hard drives?

4. Are spreadsheets being stored on network drives?

5. Are spreadsheets being stored on removable drives (USB hard drives, thumb drives, etc.)?

Spreadsheets with critical information should not be stored on local hard drives, or removable drives. They should be kept on network drives (on servers). Information stored on a local or removable drive is likely not protected, not backed-up, and vulnerable to theft.



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6. Are old versions being archived?

Old versions should be kept in an archive away from current ones. This way they can be accessed if necessary, but will not be accessed on accident.

7. Are archives being securely stored?*

Archives should be kept on IT supported servers. Backups of the archives should be kept off site as well.

8. Is a backup recovery procedure in place?*

9. Are backup recovery procedures regularly tested?*

Backups are great, but if you can't recover your data from them, they are useless. Comprehensive recovery procedures should be in place. These procedures should be tested on a regular basis.