



- Common Error Types**
- Pointing to the wrong cell
 - Changing some but not all cells
 - Values in formulas
 - Temporary Fixes
 - Relative vs. absolute
 - incorrect units
 - wrong function
 - wrong function arguments
 - omission of data
 - Work not to task

- Additional Resources**
- Free PDF
 - www.eusprig.org/hdykysir.pdf
 - www.eusprig.org/smbp.pdf
 - <https://faculty.fuqua.duke.edu/~pecklund/ExcelReview/0607ExcelDesign&AuditTips.pdf>
 - Web sites
 - www.eusprig.org
 - www.sysmod.com/sslinks.htm
 - Books
 - Excel Best Practices for Business
 - Spreadsheet Check and Control



Interest Calculation Low by \$400,000

West Baraboo, Wisconsin

Due to a calculating error by their financial advisors, West Baraboo officials learned Thursday they will be paying about \$400,000 more over the lifetime of their most recent 10-year borrowing plan than originally projected. During its regular December meeting, the West Baraboo Village Board looked back over last month's decision to sell \$1.1 million in general obligation bonds to cover a variety of village projects, said Village Clerk Mary Klingemeyer. The review was required after the board received a letter from its financial advisory firm, Ehlers of Brookfield. Ehlers advisor James Mann said "operator error" resulted in a spreadsheet underestimating the total cost of the 10-year bond. "When we re-looked at the numbers we discovered a cell was not across the line being added correctly," he said. "So it understated the impact."

County overlooks, then finds, taxable property worth \$1.26 billion.

Kern County, California

Twenty-five thousand acres seems like a lot of property for the county tax assessor's office to have overlooked last summer. And this wasn't just any land. It was one of Kern's most valuable oil fields, generating about \$12 million a year for taxpayers. Fortunately, the oversight was spotted in time and corrected. County Assessor-Recorder Jim Fitch blamed the mistake on a clerical error by an experienced staffer who used the wrong spreadsheet to calculate Occidental Petroleum Corp.'s tax bill for property it owns in Elk Hills.

1,791 voters inflated to 4,870

Pueblo County, Colorado

Thursday, Ortiz ultimately agreed with Gessler that the state database showed 1,791 inactive ballots were returned in Pueblo County. Ortiz blamed simple counting errors in his office for his inaccurate number. The state computer data is cumbersome to read, so Ortiz's office converted its display to a different form of spreadsheet. That's where the counting error occurred, the clerk said. Anytime there is a dispute over tallying votes, it always raises suspicions about possible voter fraud.

\$1M went missing as staff managed "monstrous spreadsheets."

Town of Framingham, MA

The town mistakenly reckoned it had \$1.5 million more in this year's budget than it actually has and must now use \$600,000 in unexpected state aid to help fill that gap, officials said yesterday. Chief Financial Officer Mary Ellen Kelley said she takes responsibility for the mistake, which she found Wednesday night on the debt services line item in the \$208.6 million fiscal 2012 operating budget. She said a figure went missing as staff managed "monstrous spreadsheets." "It's frustrating," Kelley said yesterday. "I hate when we make mistakes. People are human and they do make mistakes, but I hate it."

Clallam County cashier hides rows in a spreadsheet to cover up theft

Callam County, WA

Betts,, is charged with first-degree theft, money laundering and 19 counts of filing false or fraudulent tax returns with the state Department of Revenue. Betts is accused of stealing the funds by exchanging checks for real estate excise taxes with money from the office's cash drawer. The actual amount taken cannot be determined, state Auditor's Office fraud investigator Jim Brittain said in his report, but he cited "questionable transactions" during the audit period of Feb. 1, 2004, to May 19, 2009, of \$793,595. The amount taken was placed in hidden rows in her spreadsheets that weren't discovered until Betts allegedly confessed to supervisors May 19, 2009, of stealing about \$1,200.

State Budget Overstated by \$2 Billion

State of Kansas

Kansas Gov. Sam Brownback's budget director has apologized publicly for supplying him with an incorrect figure that led the Republican governor to make erroneous claims about his Democratic predecessor. Budget Director Steve Anderson said in a statement Monday that the mistake occurred in entering data on an internal administration spreadsheet tracking total state spending. The error showed total state spending peaking at \$16 billion during the 2010 fiscal year, under Democratic Gov. Mark Parkinson. The actual spending for fiscal 2010 was about \$14 billion.