

Controls over Spreadsheets for Financial Reporting in Practice

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ABSTRACT

Past studies show that only a small percent of organizations implement and enforce formal rules or informal guidelines for the designing, testing, documenting, using, modifying, sharing and archiving of spreadsheet models. Due to lack of such policies, there has been little research on how companies can effectively govern spreadsheets throughout their life cycle. This paper describes a survey involving 38 participants from the United States, representing companies that were working on compliance with the Sarbanes-Oxley Act of 2002 (SOX) as it relates to spreadsheets for financial reporting. The findings of this survey describe specific controls organizations have implemented to manage spreadsheets for financial reporting throughout the spreadsheet's lifecycle. Our findings indicate that there are problems in all stages of a spreadsheet's life cycle and suggest several important areas for future research.

1 INTRODUCTION

It is broadly accepted that errors are prevalent in spreadsheets [Panko, 2006]. Spreadsheet risk can be defined as the likelihood of adverse operational or financial consequences resulting from use of a spreadsheet. To date, most spreadsheet research has focused primarily on understanding and mitigating spreadsheet risks associated with quantitative errors that occur during system development, the first part of the system's life cycle. This line of research investigates and often suggests implementation of more formal software engineering techniques during the creation of a spreadsheet [Leon, Abraham & Kalbers, 2010; Grossman & Ozluk, 2010; Panko, 2006]. While there are definite risks of developing an erroneous spreadsheet, there are additional and just as serious risks associated with the maintenance and operational use of the spreadsheet throughout the later parts of its life cycle.

We surveyed 38 companies working on compliance with the Sarbanes-Oxley Act of 2002 (SOX) as it relates to spreadsheets associated with financial reporting. We collected information about the controls and processes they have implemented in their organization as well as the difficulties/challenges they have encountered. This paper presents the findings of this survey. While these findings describe spreadsheets associated with financial reporting, the identification of effective controls and processes are applicable to other key spreadsheets in an organization and therefore should be considered in developing best practices for IT governance. Similarly we expect all organizations will encounter the same difficulties that these

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