



Office of Operations 2009 Fall Conference



Navigating Uncertain Times



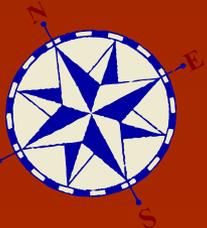
Excel Tips and Tricks to Find Improper Payments

Jim Davidson
Bob Lehmann

October 21-22, 2009

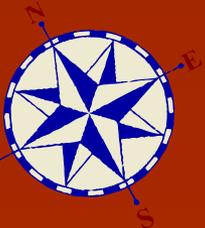
Bureau of State Expenditures

- Audits state expenditures prior to payment
- Conducts post audits



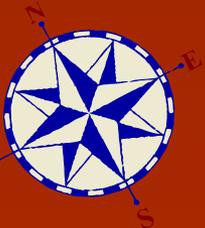
Environment

- 450 Agencies
- 4 million payments
- \$80 billion



Other payments

Team	# Pmts	\$ Pmts
UI	16.5m	4.5b
Tax	12.5m	12b
WCB	700k	775m
CC	1.2m	191m
SIF	14k	140m
Total	30m	17.6b

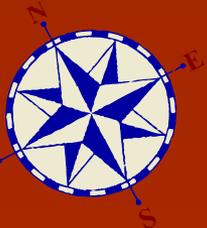


Bureau of State Expenditures

4 million payments worth \$80 billion
in 254 business days annually

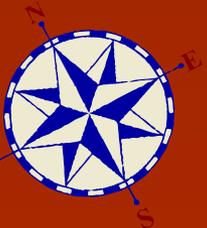
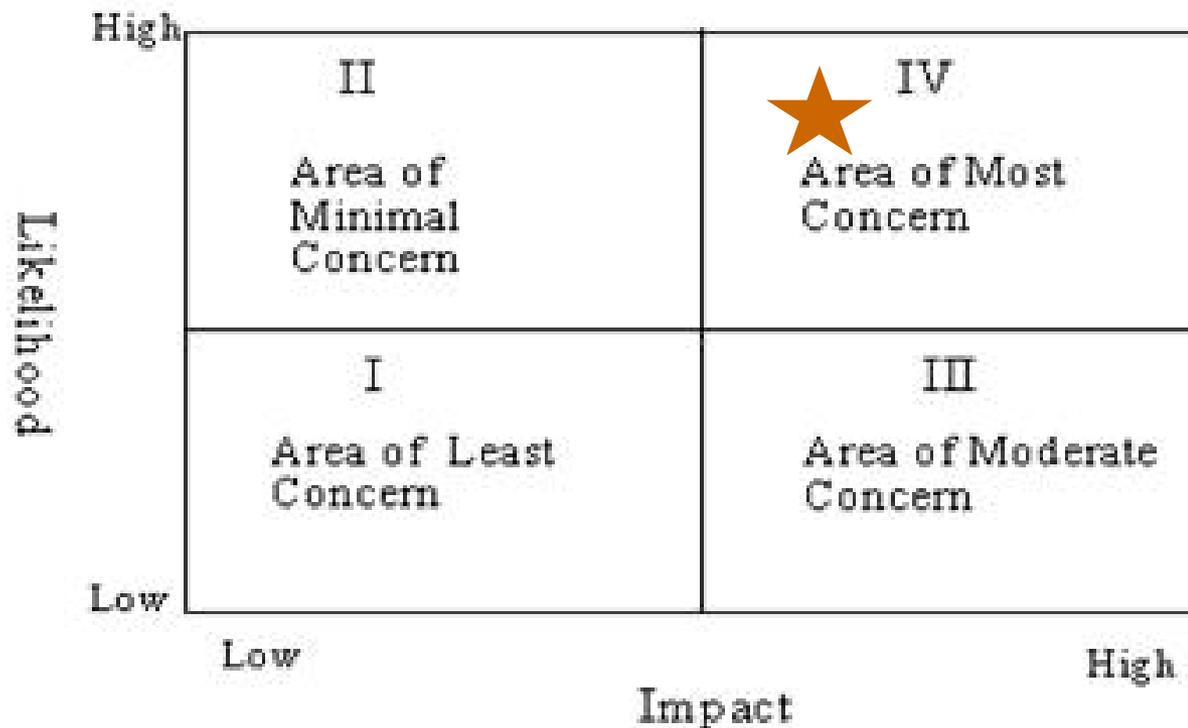
16,000/\$315 million payments a
day!!!

50 auditors - 320/\$6.3 million
payments each day



Bureau of State Expenditures

Guide for Evaluating Risks



Data Analysis

Data analysis is a process of systematically applying statistical and logical techniques to summarize, compare, and describe data.

We use data analysis to evaluate risk and determine where to best focus our audit efforts.



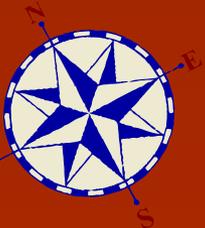
Data Analysis Tools

Tool	Pros	Cons
ACL	# of records Easy to learn log	Expensive Reports
Access	# of records Inexpensive	Difficult to learn No log
Excel	Inexpensive Easy to learn	# of records No log



Course Objectives

- Import text files
- Verify data (using sum/count/sort)
- Basic & advanced filters
- Summarizing data
- Basic & advanced formulas/functions
- Pivot Tables
- Identify Duplicates and Gaps
- Benford's Analysis



To obtain a copy of the supporting documents used in this presentation, send an email to the Outreach Training Program –

Outreach@osc.state.ny.us

