

Information Regarding Production Tracking Worksheet

By James R King, CPA/ABV, CFE, FCPA, CVA, CFF
www.webster-rogers.com

This article describes one way to set up a document production control sheet in Excel which can serve many different purposes. While this is written from the perspective of a litigation engagement, the same principles could be used in a business valuation engagement.

It is important to maintain control over the numerous document requests. In our litigation engagements, we are continuously requesting additional documents. Having one schedule allows us to (1) easily communicate with the attorney regarding production status; (2) follow up on what has/has not been provided; (3) locate the documents in our files; and (4) provide an exhibit for use in court of production problems that have limited the scope of the work we were able to perform and report on.

We utilize a production template when the engagement begins to make a list of documents that are need for our work. As the work progresses, we add to this list new information as needed. The initial worksheet below illustrates this first phase.

Number	Description	Document Location	<u>Date requested or Provided</u>			
1	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua		1/10/2009 ----->			
2	Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat		----->			
3	Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur		----->			
4	Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum."		----->			
5	Sed ut perspiciatis unde omnis iste natus error sit voluptatem accusantium doloremque laudantium, totam rem aperiam, eaque ipsa quae ab illo inventore veritatis et quasi architecto beatae vitae dicta sunt explicabo.		----->			
			Item requested	----->		
			Item received			

This illustrates the first five items that we requested and indicates by the "----->" the date that the request was sent out. As more items are requested we continue to update the control sheet.

Number	Description	Document Location	Date requested or Provided			
			1/10/2009	2/10/2009		
1	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua		————>	————>		
2	Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat		————>	————>		
3	Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur		————>	————>		
4	Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum."		————>	————>		
5	Sed ut perspiciatis unde omnis iste natus error sit voluptatem accusantium doloremque laudantium, totam rem aperiam, eaque ipsa quae ab illo inventore veritatis et quasi architecto beatae vitae dicta sunt explicabo.		————>	————>		
9	Nemo enim ipsam voluptatem quis voluptas sit aspernatur aut odit aut fugit, sed quia consequuntur magni dolores eos qui ratione voluptatem sequi nesciunt			————>		
10	Neque porro quisquam est, qui dolorem ipsum quia dolor sit amet, consectetur, adipisci velit, sed quia non numquam eius modi tempora incidunt ut labore et dolore magnam aliquam quaerat voluptatem			————>		
11	Ut enim ad minima veniam, quis nostrum exercitationem ullam corporis suscipit laboriosam, nisi ut aliquid ex ea commodi consequatur			————>		
12	Quis autem vel eum iure reprehenderit qui in ea voluptate velit esse quam nihil molestiae consequatur, vel illum qui dolorem eum fugiat quo voluptas nulla pariatur			————>		
			Item requested	————>		
			Item received			

As documents are received, we note when and what items have been provided. For electronic documents, a hyperlink is inserted in the document location cell so that the document can be easily accessed.

Number	Description	Document Location	Date requested or Provided		
			1/10/2009	2/10/2009	2/13/2009
1	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua		----->	----->	
2	Ut enim ad minim veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat	\\wrapps2\data\Ad	----->	----->	
3	Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur		----->	----->	
4	Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum."		----->	----->	
5	Sed ut perspiciatis unde omnis iste natus error sit voluptatem accusantium doloremque laudantium, totam rem aperiam, eaque ipsa quae ab illo inventore veritatis et quasi architecto beatae vitae dicta sunt explicabo.	\\wrapps2\data\Ad	----->	----->	
9	Nemo enim ipsam voluptatem qui voluptas sit aspernatur aut odit aut fugit, sed qui consequuntur magni dolores eos qui ratione voluptatem sequi nesciunt			----->	
10	Neque porro quisquam est, qui dolorem ipsum qui dolor sit amet, consectetur, adipisci velit, sed qui non numquam eius modi tempora incidunt ut labore et dolore magnam aliquam quaerat voluptatem			----->	
11	Ut enim ad minima veniam, quis nostrum exercitationem ullam corporis suscipit laboriosam, nisi ut aliquid ex ea commodi consequatur			----->	
12	Quis autem vel eum iure reprehenderit qui in ea voluptate velit esse quam nihil molestiae consequatur, vel illum qui dolorem eum fugiat quo voluptas nulla pariatur			----->	
			Item requested	----->	
			Item received		

If an exhibit is needed for a hearing on failure to produce documents, your control sheet becomes the source for that exhibit. This is easily accomplished by hiding the column that contains the hyperlinks to where the electronic copy of the document is stored. The worksheet now becomes a good visual exhibit to communicate with the judge the numerous times you have requested documents and the lack of production that has been provided.

Number	Description	Date requested or Provided					
		1/10/2009	2/10/2009	2/13/2009	3/10/2009	3/17/2009	4/10/2009
1	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua	→	→	→	→	→	→
2	Ut enim ad minima veniam, quis nostrud exercitation ullamco laboris nisi ut aliquip ex ea commodo consequat	→	→				
3	Duis aute irure dolor in reprehenderit in voluptate velit esse cillum dolore eu fugiat nulla pariatur	→	→	→	→		
4	Excepteur sint occaecat cupidatat non proident, sunt in culpa qui officia deserunt mollit anim id est laborum."	→	→	→	→	→	→
5	Sed ut perspiciatis unde omnis iste natus error sit voluptatem accusantium doloremque laudantium, totam rem aperiam, eaque ipsa quae ab illo inventore veritatis et quasi architecto beatae vitae dicta sunt explicabo.	→	→				
9	Nemo enim ipsam voluptatem quia voluptas sit aspernatur aut odit aut fugit, sed quia consequuntur magni dolores eos qui ratione voluptatem sequi nesciunt		→	→	→	→	→
10	Neque porro quisquam est, qui dolorem ipsum quia dolor sit amet, consectetur, adipisci velit, sed quia non numquam eius modi tempora incidunt ut labore et dolore magnam aliquam quaerat voluptatem		→	→	→	→	→
11	Ut enim ad minima veniam, quis nostrum exercitationem ullam corporis suscipit laboriosam, nisi ut aliquid ex ea commodi consequatur		→	→	→	→	→
12	Quis autem vel eum iure reprehenderit qui in ea voluptate velit esse quam nihil molestiae consequatur, vel illum qui dolorem eum fugiat quo voluptas nulla pariatur		→	→	→	→	→
			Item requested	→			
			Item received				