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[Chaitanya Sagar, Excel Expert](#) on [Document Production in Litigation: Use an Excel-Based Control Sheet](#)

[KJ Rodgers on Forensic Accounting Niche is Embraced by Georgia Society of CPAs](#)

[KJ Rodgers on Investigative Interviewing: Tips From an Ex-FBI Special Agent](#)

[daniel](#) on [Investigative Interviewing: Tips From an Ex-FBI Special Agent](#)

[bells](#) on [Investigative Interviewing: Tips From an Ex-FBI Special Agent](#)

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March 04, 2009

Document Production in Litigation: Use an Excel-Based Control Sheet

In litigation cases, forensic accountants and the lawyers they serve depend greatly on documents and other data obtained from opposing counsel through the discovery and document production process. It can be frustrating when requested information is not timely received, or even worse if not received at all. I'm always amazed at how litigants avoid producing relevant data via a myriad of legal arguments, some sound and legit, and others quite laughable.

To help combat document production abuse, litigation specialists must utilize an effective methodology for tracking the discovery requests made and what information has been received. Via an e-newsletter article I received this morning from the [National Association of Valuation Analysts](#) (NACVA), I learned of a practical tool that you may want to consider. It was written by [James R. King, CPA/ABV, CFE, FCPA, CVA, CFF](#) and includes these excerpts:

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 (sic) for our work. As the work progresses, we add to this list new information as needed.

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.

[Read the entire article and see the example Excel-based "Production Tracking Worksheet"](#)

Readers: Do you have other examples of tools you've used in the document production process? Have you got any war-stories you'd like to share about abuses you've seen in the discovery phase of your engagements? Do you have any practical tips or suggestions about this subject which you'd like to share? If so...please reply via the below comment feature.

Posted on March 04, 2009 in [Evidence & Discovery](#), [Forensic Accounting & Litigation Support](#), [Tools & Technology](#) | [Permalink](#)

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Chaitanya Sagar, Excel Expert said...

This article is a good article to set up a document production control sheet in Excel which can serve many different purposes. you did not end up placing items on... I'm using Excel 2007. Am setting up a Questionnaire. Have used Check Boxes and they drive answers that give me numbers to summarise & have hidden these. So all is going well.What I want to do now is protect the work sheet.

[Reply](#)

April 07, 2009 at 07:06 AM

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