



## PREFACE

It's almost twenty years since the risks from end user computing in general and the use of spreadsheets in particular first appeared in the literature. Why are we holding the **initial** symposium of a Spreadsheet Risk Interest Group now, in the summer of 2000? Spreadsheet errors are still the rule, rather than the exception. In my own industry, around 80% of tax & duty spreadsheets tested by VAT inspectors contain errors. Jobs and money are lost through business mistakes based on defective spreadsheet developments.

Why? Some of the answer is in the gulf between the business and academic communities - they don't read each other's publications. Some is in the perception by auditors that spreadsheets are not "proper systems", and by managers that spreadsheet developments are in some way trivial.

EuSpRIG's mission is to bridge this communication gap, by forging a partnership between business, academia and auditors. Indeed, the reviewers for some of the papers for this symposium have had to be quite firm in reminding authors of the intended business audience for these proceedings.

Fifteen months ago, four people who had each imagined themselves the only one to worry about spreadsheets got together to compare notes. Since that meeting we have formalised EuSprig into a properly constituted society, held this symposium and generated a fair amount of publicity in the professional press. Some of that publicity is reproduced in these proceedings.

Thanks are due to: David Chadwick, who has carried the burden of organising this symposium and tirelessly publicising the issues and the group; Pat Cleary, our secretary for all the back-office work; The members of the EuSpRIG committee for their support; My colleagues on the Board of the Northern UK chapter of the Information Systems Audit & Control Association, for their financial support; All the session chairs, authors of papers and management summaries and finally to Ray Panko, of the University of Hawaii, whose work and web site reassured the founders of EuSpRIG that we weren't alone in worrying about spreadsheets, and that our worries were justified.

Please - enjoy the Symposium, spread the word, share the knowledge.

Ray Butler, Chairman, EuSpRIG

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