

CATEGORY: 4 Outputs, Skill set: 4.1 Appropriate Display

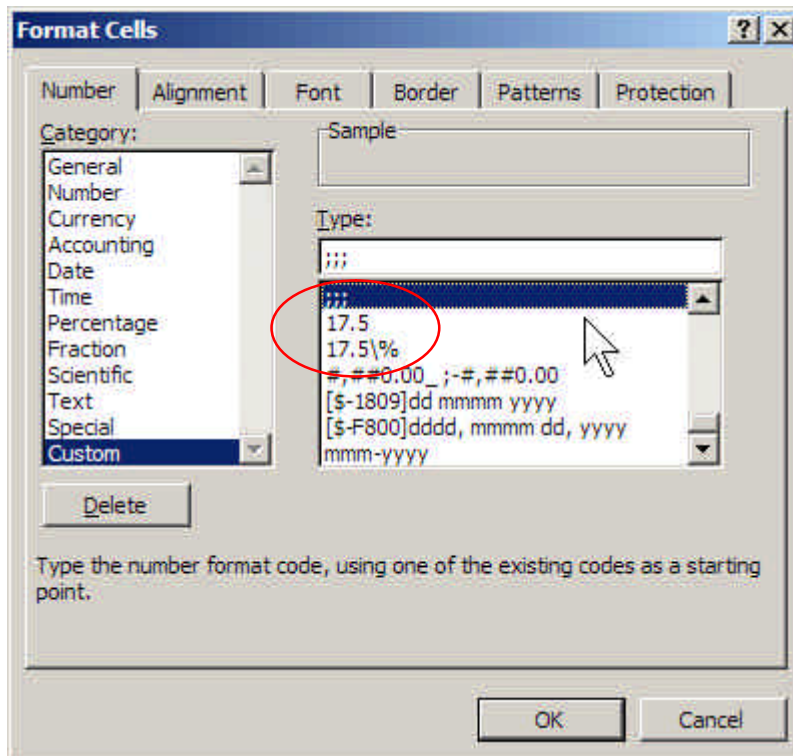
Skill set: 4.1 Appropriate Display

4.1.1 Reveal data hidden by formatting.

4.1.1.1 Reveal data hidden by custom formatting

A *custom format* may be used to mask a data value completely. Instead of the usual formatting characters, such as # or 9, literals may be used to display a different value. Usually, when you select a cell you see the real contents on the formula bar. If the cell is also formatted as hidden, the formula bar display is suppressed while the worksheet is protected. The combination of hidden and custom formatting is sufficiently unusual behaviour that most auditing tools will highlight it for investigation.

To find these custom formats, use the menu Format > Cells > Number > Custom, and then scroll down the list carefully looking for characters other than 0, \$, #, ().



Formats like "17.5" will be shown as literals rather than the underlying data. The three-semicolon format ";;;" suppresses all display because it specifies a blank display for values which are positive; negative; zero; or text.

To find which cells are formatted in this way, use the **E**dit > **F**ind menu. Ensure the **O**ptions are shown. Click the **F**ormat button; choose **F**ormat from the dropdown menu. If **C**lear **F**ind **F**ormat is enabled, there is a previous format specification that you may wish to clear first. Select the **N**umber > **C**ustom format you wish to check. In the **W**ithin box, select **W**orkbook. Then click **F**ind **A**ll or **F**ind **N**ext.

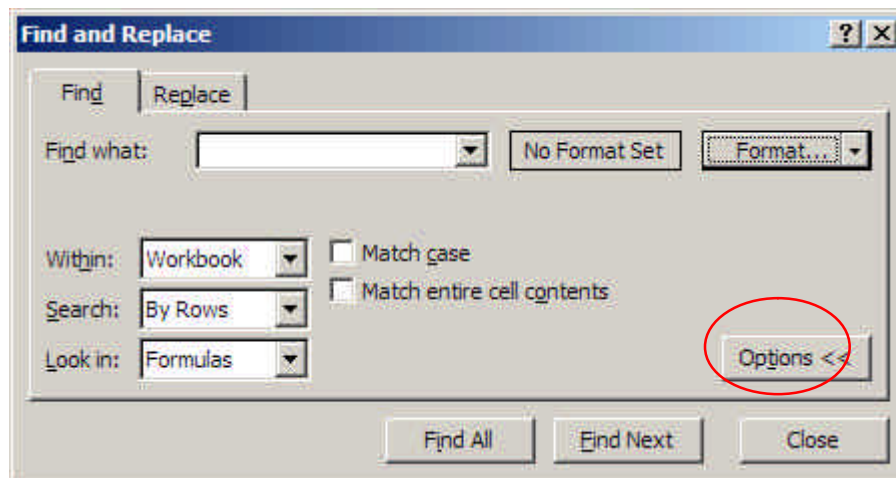
To clear a custom format, apply any other cell format you wish, such as General.

To learn more, search **H**elp for 'Create or delete a custom number format'.

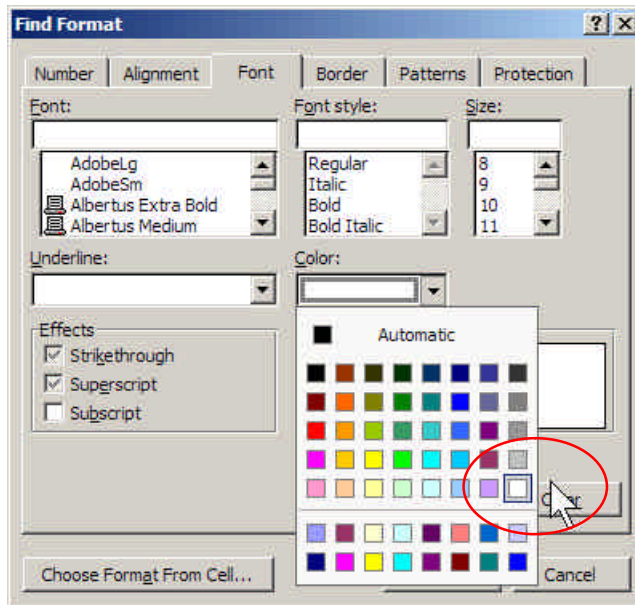
4.1.1.2 Reveal data hidden by same font/background colour

When the font colour is the same as the background, the values are hidden from view. If you select the cell you should see the real contents on the formula bar. But if the cell is also formatted as hidden, the formula bar display is suppressed while the worksheet is protected.

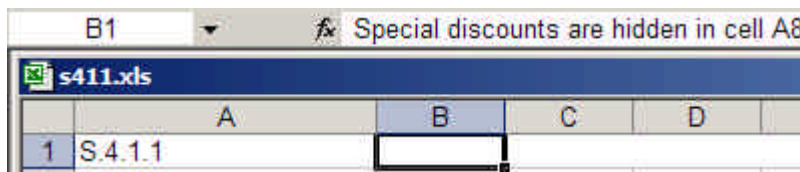
To find which cells are formatted in this way, use the **E**dit > **F**ind menu. In the **W**ithin box, select **W**orkbook. Ensure the **O**ptions are shown.



Click the **F**ormat button, choose **F**ormat from the menu; you may wish to first select **C**lear **F**ind **F**ormat to remove any previous format specification. Select the **F**ont tab and click the **C**olor drop down menu. Select the colour you wish to look for – for example, white text.

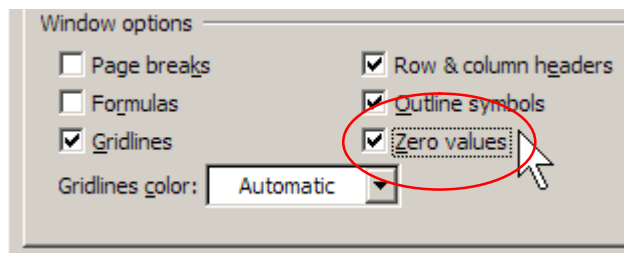


Then click Find All or Find Next as you prefer. To clear a font format, apply the General format. This is an example of white font on white background:



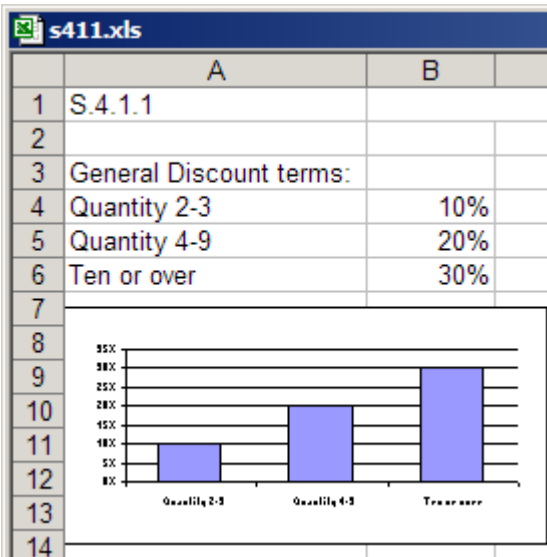
4.1.1.3 Reveal data hidden by suppression of zero values

This is an option in Excel: Tools > Options > View tab > Window options, Zero values. When unselected, zeroes appear as blank. The default setting of Excel is to show zeroes.

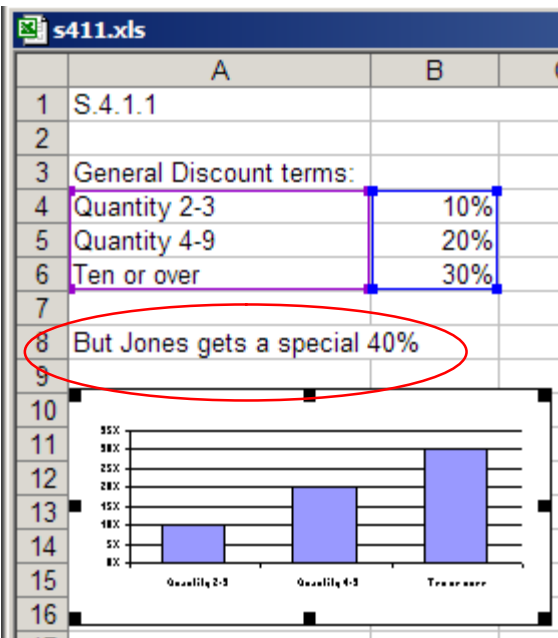


Cell contents may be obscured by overlaid objects

As the worksheet first appears:



When the chart is moved down:

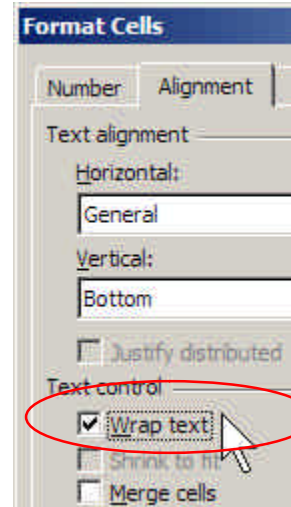


Cell text may overrun under occupied cells

	A	B	C	D	E
1	S.4.1.1				
2	Interest rate	5%			

Use **Format > Cells > Alignment tab > Wrap text** to automatically wrap the text over several lines in the cell. This can avoid hiding important long text entries behind the entry in the next cell to the right.

	A	B	C	D	E
1	S.4.1.1				
2	Interest rate (assumed for 2006)	5%			



Reveal all by copying

Section 5.1.3 on page 142 describes a technique to reveal all formulas and data by making a copy of a worksheet without any formatting.

4.1.1 Check your knowledge (answers on page 176)

Open the file *S4output.xls*⁹. On the sheet *Obscure*, correct the errors.

⁹ Download the example workbooks from <http://www.sysmod.com/sbp>