REVYCORE

WHITE PAPER

From Spreadsheet to Evidence.

Moving access reviews beyond the export.

A practical path for organisations that review access in spreadsheets today: what to keep, what to change, and how to reach evidence an auditor accepts.

KNOWLEDGE CENTER

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EXECUTIVE SUMMARY

The spreadsheet did the job.

Until someone asked for proof.

Most access reviews still start the same way: an export from each system, a spreadsheet per manager, an email with a deadline, and a folder of returned files kept for the auditor. It works, after a fashion, until the auditor asks who decided each line, on what population, and whether refused rights actually disappeared.

Moving beyond the spreadsheet is not about software for its own sake. It is about producing records that answer those questions without reconstruction.

This paper describes a step-by-step path: what to keep from the current practice, what changes first, and how to reach sealed, verifiable evidence without a large project.

Keep the intent
Owners reviewing access on a schedule is the right idea.

Change the record
From returned files to attributed decisions.

Close the loop
From refusal to verified removal.

Start small
One scope, one campaign, then widen.

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CHAPTER 01

What the spreadsheet gets right

The intent is sound. The record is not.

Spreadsheet reviews embody the right intent: people who know the business confirm, on a schedule, that access is still needed. Many organisations have run them conscientiously for years.

What fails is the record. An exported list can be edited; a returned file does not show who actually filled it in; the population changes between export and return; and nothing confirms that the rights marked for removal were removed.

> **Reconstruction** DEFINITION
> assembling evidence after the fact from exports, emails and files, typically before an audit.

CHAPTER 02

Where it breaks

Every weakness shows exactly where the auditor looks.

The limits of spreadsheet reviews map directly to audit questions.

AUDIT QUESTION	SPREADSHEET ANSWER
Who decided?	Whoever returned the file, as stated in an email.
On what population?	An export taken on a date, edited since.
Was it complete?	Unknown: filtered or forgotten lines are invisible.
Were refusals removed?	A ticket was opened; the outcome is not confirmed.
Unchanged since?	Files that anyone with access could have edited.

CHAPTER 03

Step one: collect, do not export

A population computed from the systems, frozen at launch.

The first change is to stop exporting. Connecting the systems read-only, and computing the population from what they actually contain, removes the editing and filtering that undermine completeness.

Freezing that population when the campaign is launched means the evidence describes exactly what was reviewed. Exclusions remain possible, but they are named and justified.

CHAPTER 04

Step two: route decisions to owners

From one file per manager to one decision per line.

The second change is routing. Instead of sending a file to each manager, each line goes to the person best placed to decide it, by rule, with a fallback and an escalation.

Each decision is recorded with its author, its date and its justification. The question "who decided?" is answered by the record itself.

Owner
Decides on the resource they know.

Justification
Each decision with its reason.

Fallback
A named replacement when someone is absent.

Escalation
Deadlines missed go upward.

CHAPTER 05

Step three: close the loop and seal

From a ticket opened to a removal confirmed.

The third change closes the loop. Each refusal opens a correction that stays open until a later observation confirms the access is gone. Exceptions are possible, but temporary, with a reason and an end date.

When the campaign closes, a named person signs it, and the record is sealed. The auditor receives a package they can verify offline, without an account, and can be given read-only access to consult and sample.

Sealed closure DEFINITION

the signature of a campaign by a named person, followed by a seal that makes any later change to its records detectable.

CHAPTER 06

Where to start

One scope, one campaign. Then widen.

The path does not require replacing everything at once. A first campaign on one important scope proves the approach and produces the first real evidence.

01 **Choose one scope** where the next audit will look first.

02 **Connect its systems read-only** and freeze the population at launch.

03 **Route lines to owners** with justification required.

04 **Track refusals to verified removal** and seal the closure.

05 **Widen scope by scope,** and retire the spreadsheets as you go.

REVYCORE

From the export, to evidence.

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This paper describes a migration approach and the corresponding capabilities of REVYCORE for information purposes; it is not legal advice.
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