

Fixcelo · Surman s.r.o.

Business spreadsheet reviews and repairs

Sample report

Analysis of a synthetic workbook containing no client data. The sample exceeds the fixed-price diagnostic scope.

Source workbook

Kalkulace_ceniku_2019_FINAL_v3_opraveno.xlsm

Fragility index: 63 / 100

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Sheet inventory

Sheet	Visibility	Formulas	Populated cells
Prehled	visible	13	25
Kalkulace	visible	44	55
Kalkulace_stara	hidden	22	35
Kalkulace (2)	visible	20	25
NEPOUZIVAT	visible	13	19
zaloha_2018	very hidden	10	19
List1	visible	10	11
Pokus	hidden	6	7
Milan	visible	15	19
cenik_final	visible	36	43
cenik_final_2	visible	24	29
Vstupy	visible	2	164
Kurzy	visible	7	24
Sazby	hidden	0	18
Material	visible	64	78
Mzdy	very hidden	18	29
Rezie	visible	24	29
Marze	visible	21	29
Vyroba_A	visible	30	36
Vyroba_B	visible	30	36
Vyroba_C	visible	30	36
Sestava	visible	37	46
Souhrn	visible	14	30

Sheet	Visibility	Formulas	Populated cells
Export	hidden	15	19
Data_import	very hidden	8	11
pomocne	hidden	11	13
temp	visible	5	6
List1 (2)	visible	8	9
Kontrola	visible	12	28
Archiv_2017	very hidden	8	11
Poznamky	visible	3	12
Cenik_2019	visible	18	22
Sheet1	hidden	4	5
zaloha_2018 (2)	very hidden	10	13

Dependency matrix

Each row reads from the corresponding column. Numbers show reference counts; axes follow calculation order.

	Kurzy	Sazby	Vstupy	Data_import	Kalkulace_stara	List1	List1 (2)	Material	Mzdy	NEPOUZIVAT	Rezie	Vyroba_A	Pokus	Vyroba_B	Vyroba_C	Sestava	Marze	Souhrn	Kalkulace	Kalkulace (2)	Milan	cenik_final	cenik_final_2	Cenik_2019	temp	zaloha_2018	Archiv_2017	zaloha_2018 (2)	Export	Kontrola	Poznamky	Prehled	Sheet1	pomocne		
Kurzy																																				
Sazby																																				
Vstupy																																				
Data_import			8																																	
Kalkulace_stara		1	17																																	
List1			10																																	
List1 (2)					8																															
Material	14		55																																	
Mzdy		6	12																																	
NEPOUZIVAT			1	12																																
Rezie						18	12																													
Vyroba_A						12	6		6																											
Pokus										5																										
Vyroba_B						12	6		6																											
Vyroba_C						12	6		6																											
Sestava	1										18		6	6																						
Marze		6													18																					
Souhrn	2		2			1	1		1	1		1	1	2	1																					
Kalkulace		2	5	1											12	24	7																			
Kalkulace (2)																			20																	
Milan			5																10																	
cenik_final																			18																	
cenik_final_2																		6		12																
Cenik_2019																					18															
temp						5																														
zaloha_2018				10																																
Archiv_2017																										8										
zaloha_2018 (2)																									10											
Export																					5												5			
Kontrola	1	1	3			1					1		1	1	1		4	1		1															1	
Poznamky																															2					
Prehled	1															4	1		1	1											1					
Sheet1																											4									
pomocne						10																									1					

Fragility index: 63 / 100

A higher value indicates more difficult safe changes. This is a weighted structural indicator, not an error probability.

```
index = min(100, Σ cap × min(1, Σ weight × min(1, value / reference)))
```

Component	Points / cap
Workbook size	6.3 / 12
Sheet dependencies	14.0 / 14
Hidden and similar structures	9.1 / 10
Hard-coded values	8.3 / 10
Volatility	6.2 / 8
Errors and references	8.6 / 16
External dependencies	1.9 / 8
Macros	4.6 / 10
Data hygiene	1.5 / 8
Sheet protection	2.4 / 4

Download source JSON snapshot: [JSON](#)

Findings and recommendations

CHYBA-01 · Stored error values

Count: 6 · critical

Cells contain error values that may affect dependent calculations. Trace the source and check its impact.

▼ Examples from the source workbook

- Prehled!D4 = #REF!
- Kalkulace_stara!D12 = #REF!
- Kalkulace_stara!D13 = #DIV/0!
- NEPOUZIVAT!C5 = #VALUE!
- NEPOUZIVAT!C6 = #N/A
- Kontrola!E8 = #N/A

CYKL-01 · Circular references

Count: 2 · critical

A calculation returns to its own input through dependent cells. Check the intended logic and iteration settings; remove unintended cycles.

▼ Examples from the source workbook

- Kontrola!C22 → pomocne!B2
- Kontrola!C20 → Kontrola!C21

CHYBA-02 · Broken formula references

Count: 1 · critical

Formulas contain invalid references. Restore the intended reference using source records and verify the results.

▼ Examples from the source workbook

- Kalkulace_stara!F4 (#REF!)

Findings and recommendations

KONST-01 · Hard-coded values in formulas

Count: 84 · high

The tool flagged possible business constants. Check their purpose and move changing rates to documented inputs. Some flagged values may be legitimate.

▼ Examples from the source workbook

- Kalkulace!F4: 21, 100
- Kalkulace!G4: 1.21
- Kalkulace!H4: 1000, 1.35, 1850, 1.3350000000000002, 2, 2700, 1.32, 3, 3550, 1.3050000000000002, 4, 4400, 1.29, 5, 5250, 1.2750000000000001, 6, 6100, 1.26, 7, 6950, 1.245, 8, 7800, 1.23, 9, 8650, 1.215, 10, 9500, 1.2000000000000002, 11, 10350, 1.185, 12
- Kalkulace!F5: 21, 100
- Kalkulace!G5: 1.21
- Kalkulace!H5: 1.35
- Kalkulace!F6: 21, 100
- Kalkulace!G6: 1.21

TEXT-01 · Numbers stored as text

Count: 8 · high

Text data types may alter sums or lookups. Check the values' purpose and standardise data types.

▼ Examples from the source workbook

- Vstupy!C7 = '231'
- Vstupy!C10 = '342 '
- Vstupy!C13 = '453- '
- Vstupy!C15 = '527'
- Vstupy!C21 = '749 '
- Vstupy!C23 = '823'
- Vstupy!C28 = '1008- '
- Vstupy!C31 = '1 480'

NEKONZ-01 · Inconsistent formula pattern

Count: 8 · high

A formula differs from surrounding cells. Compare it with the intended logic; the exception may be deliberate.

▼ Examples from the source workbook

- Kalkulace!E10
- Kalkulace!G10
- Material!F4
- Material!F7
- Material!F10
- Material!F13
- Material!F16
- pomocne!B2

Findings and recommendations

NAZEV-01 · Invalid named ranges

Count: 6 · high

Some names refer to invalid targets. Check their use in formulas and macros before repair or removal.

▼ Examples from the source workbook

- KURZ_STARY → 'zaloha_2017'!\$B\$2 (missing sheet: zaloha_2017)
- CENIK_2015 → 'Kalkulace_2015'!\$A\$1:\$F\$50 (missing sheet: Kalkulace_2015)
- SAZBA_DPH_2013 → 'Sazby_2013'!\$B\$1 (missing sheet: Sazby_2013)
- PREHLED_STARY → 'Prehled (2)'!\$A\$1 (missing sheet: Prehled (2))
- MARZE_STARA → #REF!\$B\$2 (reference contains #REF!)
- VSTUPY_ARCHIV → 'Vstupy_2015'!\$A\$4:\$E\$33 (missing sheet: Vstupy_2015)

SKRYT-02 · Very hidden sheets

Count: 5 · high

These sheets cannot be shown through Excel's normal Unhide menu. Check their purpose and document dependencies; visibility is controlled through sheet properties.

▼ Examples from the source workbook

- zaloha_2018
- Mzdy
- Data_import
- Archiv_2017
- zaloha_2018 (2)

VBA-02 · Potentially risky VBA constructs

Count: 4 · high

The code contains constructs requiring review, such as suppressed errors or fixed paths. Assess them in context before execution.

▼ Examples from the source workbook

- On Error Resume Next 3×
- GoTo 1×
- On Error GoTo 1×

Findings and recommendations

EXT-01 · External links

Count: 3 · high

Calculations read data from other files. Verify source availability, cached value freshness and update procedures.

▼ Examples from the source workbook

- Kurzy!B7
- Kurzy!B8
- Material!H4

VYHLED-01 · Lookups without error handling

Count: 2 · high

A lookup may return an error when a key is missing. Define the expected behaviour and a visible indication of missing values.

▼ Examples from the source workbook

- NEPOUZIVAT!D4: VLOOKUP
- Kontrola!B10: VLOOKUP

DLOUHY-01 · Long or deeply nested formulas

Count: 1 · high

Complex formulas make review and changes difficult. Split them into documented steps and compare results before and after.

▼ Examples from the source workbook

- Kalkulace!H4 (723 characters, nesting 12, 12× IF)

Findings and recommendations

VBA-01 · Macros present

Count: 1 · high

The workbook contains a VBA project. Document module purposes, execution conditions and dependencies. The presence of macros alone is not an error.

▼ Examples from the source workbook

- `ThisWorkbook.Workbook_Open`
- `modKalkulace.PrepcitatCenik`
- `modKalkulace.NacistKurz`
- `modKalkulace.SkrytPomocneListy`

VOLAT-01 · Volatile functions

Count: 38 · medium

These functions may recalculate frequently and increase calculation work. Review their necessity and dependent formulas.

▼ Examples from the source workbook

- `Prehled!A2: NOW`
- `Prehled!D5: OFFSET`
- `Prehled!D6: INDIRECT`
- `Prehled!B12: TODAY`
- `Pokus!A4: OFFSET`
- `Pokus!B4: INDIRECT`
- `Pokus!A5: OFFSET`
- `Pokus!A6: OFFSET`

SKRYT-01 · Hidden sheets

Count: 6 · medium

Hidden sheets may participate in calculations. Check their contents and dependencies before changing or deleting them.

▼ Examples from the source workbook

- Kalkulace_stara
- Pokus
- Sazby
- Export
- pomocne
- Sheet1

Findings and recommendations

SLOUC-01 · Merged cells in data

Count: 3 · medium

Merged cells may complicate sorting and processing. Check their purpose and use a regular data structure where appropriate.

▼ Examples from the source workbook

- Kalkulace!B15:D15 (1×3)
- Kalkulace!B7:C7 (1×2)
- Sestava!A10:A12 (3×1)

DUP-01 · Similarly named sheets

Count: 3 · medium

Similar names may indicate working copies. Compare contents and use; names alone do not prove duplication.

▼ Examples from the source workbook

- Cenik_2019, cenik_final, cenik_final_2
- Kalkulace, Kalkulace (2), Kalkulace_stara
- List1, List1 (2)

ZAMEK-01 · Protected sheets

Count: 3 · medium

Sheet protection may restrict changes. Check who manages it and which cells should be editable. Sheet protection does not encrypt the file.

▼ Examples from the source workbook

- Kalkulace (password)
- cenik_final (password)
- Sazby (password)

Findings and recommendations

TEXT-02 · Dates stored as text

Count: 2 · medium

Text dates may be interpreted differently across environments. Check the format and intended value before conversion.

▼ Examples from the source workbook

- Vstupy!G7 = '1.2.2019'
- Vstupy!G8 = '2019/02/01'

VBA-03 · Locked VBA project

Count: 1 · medium

The project lock restricts normal access to edit code. Agree authorised access and password management before follow-up work.

▼ Examples from the source workbook

- password-protected project

FORMAT-01 · Extensive conditional formatting

Count: 396 · low

Numerous rules make maintenance harder and may increase workbook overhead. Consolidate overlaps after checking the intended appearance.

▼ Examples from the source workbook

- Prehled: B4:B13 × B5:B13
- Prehled: B5:B13 × B6:B13
- Prehled: B6:B13 × B7:B13
- Prehled: B7:B13 × B8:B13
- Prehled: B8:B13 × B9:B13

Remediation plan

Estimates for this synthetic sample come from the analyser's plan. Cost equals estimated hours × CZK 2,500 excl. VAT. The scope of an actual assignment is agreed in advance.

When follow-up work is ordered within 60 days of report delivery, the diagnostic fee is credited against an engagement of at least CZK 25,000 excl. VAT. This larger sample workbook would be quoted individually.

1. Stored error values; Broken formula references

Estimated hours: 5–9 · Cost excl. VAT: 12500–22500 CZK

Cells contain error values that may affect dependent calculations. Trace the source and check its impact.

Formulas contain invalid references. Restore the intended reference using source records and verify the results.

2. Circular references

Estimated hours: 3–5 · Cost excl. VAT: 7500–12500 CZK

A calculation returns to its own input through dependent cells. Check the intended logic and iteration settings; remove unintended cycles.

3. Hard-coded values in formulas

Estimated hours: 8–14 · Cost excl. VAT: 20000–35000 CZK

The tool flagged possible business constants. Check their purpose and move changing rates to documented inputs. Some flagged values may be legitimate.

4. Hidden sheets; Very hidden sheets; Similarly named sheets

Estimated hours: 6–10 · Cost excl. VAT: 15000–25000 CZK

Hidden sheets may participate in calculations. Check their contents and dependencies before changing or deleting them.

These sheets cannot be shown through Excel's normal Unhide menu. Check their purpose and document dependencies; visibility is controlled through sheet properties.

Similar names may indicate working copies. Compare contents and use; names alone do not prove duplication.

5. Numbers stored as text; Dates stored as text

Estimated hours: 2–4 · Cost excl. VAT: 5000–10000 CZK

Text data types may alter sums or lookups. Check the values' purpose and standardise data types.

Text dates may be interpreted differently across environments. Check the format and intended value before conversion.

Remediation plan

Estimates for this synthetic sample come from the analyser's plan. Cost equals estimated hours × CZK 2,500 excl. VAT. The scope of an actual assignment is agreed in advance.

When follow-up work is ordered within 60 days of report delivery, the diagnostic fee is credited against an engagement of at least CZK 25,000 excl. VAT. This larger sample workbook would be quoted individually.

6. Lookups without error handling; Inconsistent formula pattern

Estimated hours: 4–7 · Cost excl. VAT: 10000–17500 CZK

A lookup may return an error when a key is missing. Define the expected behaviour and a visible indication of missing values.

A formula differs from surrounding cells. Compare it with the intended logic; the exception may be deliberate.

7. Invalid named ranges; External links

Estimated hours: 5–8 · Cost excl. VAT: 12500–20000 CZK

Some names refer to invalid targets. Check their use in formulas and macros before repair or removal.

Calculations read data from other files. Verify source availability, cached value freshness and update procedures.

8. Macros present; Potentially risky VBA constructs; Locked VBA project

Estimated hours: 4–7 · Cost excl. VAT: 10000–17500 CZK

The workbook contains a VBA project. Document module purposes, execution conditions and dependencies. The presence of macros alone is not an error.

The code contains constructs requiring review, such as suppressed errors or fixed paths. Assess them in context before execution.

The project lock restricts normal access to edit code. Agree authorised access and password management before follow-up work.

9. Long or deeply nested formulas

Estimated hours: 4–7 · Cost excl. VAT: 10000–17500 CZK

Complex formulas make review and changes difficult. Split them into documented steps and compare results before and after.

10. Volatile functions; Extensive conditional formatting; Merged cells in data; Protected sheets

Estimated hours: 4–8 · Cost excl. VAT: 10000–20000 CZK

These functions may recalculate frequently and increase calculation work. Review their necessity and dependent formulas.

Numerous rules make maintenance harder and may increase workbook overhead.

Consolidate overlaps after checking the intended appearance.

Merged cells may complicate sorting and processing. Check their purpose and use a regular data structure where appropriate.

Sheet protection may restrict changes. Check who manages it and which cells should be editable. Sheet protection does not encrypt the file.

Method limitations

- The tool reads saved values without recalculation and does not confirm result accuracy.
- VBA is read as source text where available. Macros are not run and compiled code is not assessed.
- Power Query, data models and connections are recorded only; their internal logic is not examined.
- Pivot caches are not compared with source data.
- Charts, shapes, controls and embedded objects are not read.
- Shared formulas are reconstructed using relative shifts; dynamic arrays may not be covered fully.
- Constant detection is heuristic and may flag legitimate values.
- Function name translations are incomplete. Source formulas retain their stored English names.
- Cycle detection has size limits. Any truncation is recorded in the source snapshot.
- Analysis needs to be complemented by behaviour checks in actual Excel. This sample has so far only been checked in LibreOffice.

Sheet names, formulas and technical identifiers are preserved as recorded in the source.

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