### 2.3.1 BUDGETED versus ACTUAL HOURS

***[This working paper is to be completed on excel spreadsheet]***

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| **Auditee:** |  | **Reviewed by:** | **Name** | **Rank** | **Date** |
| **Period end:** |  | **Level 1:** |  |  |  |
| **Prepared by:** |  | **Level 2:** |  |  |  |
| **Rank:** |  | **Level 3:** |  |  |  |
| **Date:** |  | **Date:** |  |  |  |

*[This working paper should be amended as necessary to reflect actual considerations, working papers and audit teams for the audit]*



