### 2.3.1 BUDGETED versus ACTUAL HOURS

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **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]*



