

## SECTION C-4

### TIME BUDGET

Initial project time budgets are established by the Director and Assistant Director during the risk assessment and preparation of the annual audit plan. The initial time budget should be reviewed during the planning stages of a project, giving consideration to the intended scope, prior experience with similar audits, the nature/complexity of the area to be audited, and staff assignment, and the time needed for report writing and project-wrap up. Changes to budget should be requested during the planning stages of the project, prior to the completion of the Audit Program. Explanations of budgetary deviations are required in the Post Audit Review Form [Section [C-12](#)].