

# Time Budget / Team Scheduling

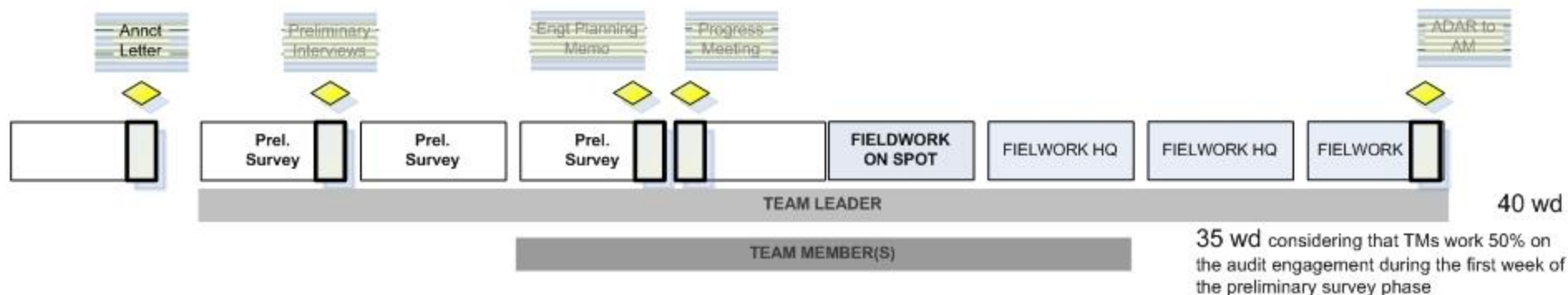
TIME BUDGET FOR STANDARD AUDIT = 75 wd

Based on the Audit Plan, the time budget may vary between 96 and 50 wd

TIME BUDGET FOR FOLLOW-UP = 20-30 wd if adverse opinion / 10-15 wd if qualified opinion

TIME BUDGET FOR Full Risk Assessment = xxxx wd

STANDARD SCHEDULING (i.e. 75 wd)



A reserve of xx wd will be kept to cover TL's work on Draft / Final reports and reply to Action Plan

Audit Process Milestone

= 5 wd