

**ATTACHMENT H**

**ESTIMATED TIME SCHEDULE FOR PRELIMINARY INTERNAL AUDIT REVIEWS**

**COUNTYWIDE RISK ASSESSMENT AND AUDIT PLAN**

**SUMMIT COUNTY, OHIO**

The Preliminary Internal Audit Reviews Program entails completing an abbreviated review on all defined county audit areas utilizing a standard 150 hour time frame per review except for a small number of reviews which will receive a 300 hour allotment \*. Time estimations include provisions for the completion of 39 internal reviews and scheduled time for a limited number of special audits that might occur throughout the estimated audit time frame either by request or necessity.

Time Allocated to Complete Preliminary Internal Audit Reviews	Total Hours for 150 hour Reviews (35 Audits)	Total Hours for 300 hour Reviews * (4 Audits)	Special Audits (Estimating 5 Audits)	Total Hours Allocated	Percentage of Time Allocated
Research	315	88	120	523	7%
Planning:					
Advance Memo	35	8	12	55	1%
Audit Planning Memo	35	8	12	55	1%
Audit Program	35	8	20	63	1%
Entrance Meeting	35	8	20	63	1%
Documentation of operations & controls	420	96	120	636	8%
Testing and analytical reviews	3,500	800	1,000	5,300	67%
Possible Audit Comments	260	48	50	378	5%
Reporting:					
Closing Conference	140	32	26	198	2%
Preliminary Audit Report	140	32	40	212	3%
Review of Management Action Plans	70	16	12	98	1%
Final Audit Report	140	32	32	204	3%
Follow-up Action Plan	35	8	12	55	1%
Workpaper review comments	70	16	24	110	1%
<b>Totals</b>	<b>5,250</b>	<b>1,200</b>	<b>1,500</b>	<b>7,950</b>	<b>100%</b>

**TOTAL ESTIMATED HOURS:** 7,950 Hours

**ESTIMATED TIME TO COMPLETE (with current staff levels):** 1.5 Years

	Staff of 5	Staff of 5	Staff of 7
Director:	1 500	1 500	1 500
Deputy Director	1 1,200	1 1,200	1 1,200
Senior Auditor	1 1,300	1 1,300	1 1,300
Auditor(s)	1 1,300	2 2,600	3 3,900
Executive Assistant	1 925	1 925	1 925
<b>TOTAL EST. HOURS</b>	<u>5,225</u>	<u>6,525</u>	<u>7,825</u>
<b>Years to Complete</b>	<b>1.5</b>	<b>1.2</b>	<b>1.0</b>