

**Test of Controls (TC)**

Description	Budgeted Hours	Budgeted Costs	To-Date Hours	To-Date Costs
Initial Planning	103	\$ 19,647	138	\$ 22,470
Interviews	380	72,162	515	85,553
Document Examination	448	68,562	397	61,482
Data Analysis	16	2,556	11	2,252



Total	2,594	\$ 453,495	700	\$ 117,479
		\$ 447,800		\$ 117,479

\*Travel costs incurred in the months of February 2019 and March 2019 are \$119,000 and \$14,700, respectively. Additional travel costs through April 2019 are estimated to be approximately \$5,000, which will be included when the analysis is finalized. There may be additional travel costs incurred through May 2019 that are not reflected in these costs.

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