Session 6.0 – Identifying Audit Evidence and Methodology	Session Guide

	Instructor's Guide	Reference	Time Allocation
1.	**Session Overview** Ask participants about previous knowledge regarding audit evidence and methodology.	Slides	5 minutes
2.	**Learning Objective** Explain to participants the learning objective that after being given the brainstorming, lecture, exercise and group discussion *participants will be able to identify types and sources of evidence, and use the GIS for collecting and analyzing audit evidence in auditing forest in reference to audit objective and audit criteria.*	Slides	5 minutes
3.	**Key Teaching Point 1:** Explain to participants the concepts of audit evidence in performance audit, which include: a. Importance b. Characteristics of evidence c. Types of evidence d. Evidence gathering techniques	Slides Participant's Notes 6.0	80 minutes

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4.	**Key Teaching Point 2:** Explain to participants how to use GIS and GPS in forestry audit.	Slide Participant's Notes 6.0	175 minutes
5.	**Exercise 6.1: Field Trip** - Make sure the internet connection is sufficient. - Make sure participants already got and read the Field Trip Guidance Book beforehand. - Make sure participants have installed soft ware needed in their laptops (Google Earth, GPS Babel, Easy GPS). - Explain the objective of this exercise that participants will be able to *get audit evidence by using GPS and camera.* - Explain time allocation: 120 minutes. - Make sure the GPS, internet connection, and participants' laptop/PC are working well. - Guide participants understanding the manuals. - Go to the field trip location.	- Exercise 6.1 - Field Trip Guidance Book - All gadgets stated in Guidance Book - Internet connection - Participants' laptops installed with Google Earth, Easy GPS, GPS Babel	120 minutes

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	- Ask participants to practice on how to collect audit evidence through the use of GIS and GPS (e.g.: noting the location coordinate, taking pictures, etc.) - Ask participants to make physical observation notes by using the form provided. - After finishing, go back to the classroom - Ask participants to analyze their field trip results - Ask participants to prepare their presentation - Select one or two groups to present their analysis		
6.	**Case 6.1: Analyzing Audit Evidence Gathered by GIS** - Explain the objective of this case study that participants will be able to *asses whether the timber harvesting activity has been manage effectivelly and comply with the legislation* - Explain time allocation: *Reading time : 5 minutes* *Class discussion : 25 minutes* *TOTAL : 30 minutes* - Ask participants to read the case and instructions carefully	Case 6.1	30 minutes

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	- Instructors should guide participants with the analysis - Ask participants to give inputs based on their understanding of GIS and methodology in collecting audit evidence - Write participants' inputs on flipchart/slide		
7.	**Summary** Sum up the session.	Slide	5 minutes
		TOTAL	**420 minutes**

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