Session Title: 6.0 Identifying Audit Evidence and Methodology		Session-at-a-glance	
Session Learning Objective	**Key Points to be Covered**	**Methods**	**Time**
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	**Overview**	Lecture	5 mins
	Learning Objective	Lecture	5 mins
Materials Required 1. Flip chart 2. LCD projector 3. Laptop/PC 4. Slide Session 6.0 5. Participant's Note 6.0 6. GPS 7. Field Trip Guidance Book: - General Instructions - GPS Instruction Manual - GPS Data Conversion Manual - Physical Observation Report 8. Internet connection 9. Participants' laptops, already installed with softwares: - Google Earth - Easy GPS - GPS Babel 10. Exercise 6.1 11. Case 6.1	**KTP 1:** Audit evidence in performance audit: - Importance of audit evidence - Characteristics of audit evidence - Types of audit evidence - Evidence gathering techniques - Evidence analysis techniques	Lecture Brainstorming	80 mins
	KTP 2: GIS in forestry audit - GIS - GPS	Lecture	175 mins
	Exercise 6.1 - Field Trip	Simulation Presentation (selected group)	120 mins
	Case 6.1 - Analyzing Audit Evidence Gathered by GIS	Class discussion	30 mins
	Summary	Lecture	5 mins

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Session Learning Objective	**Key Points to be Covered**	**Methods**	**Time**
		Total	**420 mins**

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