



Session Title: 4.0 Defining Audit Topic and Objective		Session-at-a-glance	
Session Learning Objective	Key Points to be Covered	Methods	Time
<p>Given the brainstorming, lecture, exercise and group discussion participants will be able to select audit topics in auditing forest and define its audit objective and audit scope as stated in the Standards and Guidelines for Performance Auditing based on INTOSAI's Auditing Standards and Practical Experience and the Guidance Material on Auditing the Forest.</p> <p><b>Materials Required</b></p> <ol style="list-style-type: none"> <li>1. Flip Chart</li> <li>2. Laptop/PC</li> <li>3. LCD Projector</li> <li>4. Slide Session 4</li> <li>5. Participant's Note 4.0</li> <li>6. Exercise 4.1</li> <li>7. Case 4.1</li> </ol>	<b>Overview</b>	Lecture	5 mins
	<b>Learning Objective</b>	Lecture	2 mins
	<b>KTP 1:</b> Audit Topics: <ul style="list-style-type: none"> <li>- Government Risk Management</li> <li>- Internal Control System</li> <li>- Selections Criteria to Choose Audit Topic</li> <li>- Prioritizing Audit Topics or Selecting Key Areas</li> </ul>	Brainstorming Lecture	60 mins
	<b>KTP 2:</b> Audit Objective and Scope: <ul style="list-style-type: none"> <li>- Audit objective</li> <li>- Audit scope</li> <li>- How to Set the Audit Objective and Scope</li> </ul>	Lecture	40 mins
	<b>Exercise 4.1</b> - Determining Clear and Precise Audit Objective	Group discussion	20 mins
	<b>Case 4.1</b> - Determining Audit Topic and Audit Objective	Group discussion	130 mins



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Session Learning Objective	Key Points to be Covered	Methods	Time
	Evaluation	Discussion	8 mins
	Summary	Lecture	5 mins
		<b>Total</b>	<b>270 mins</b>