Session 1.0 – Introduction to Forest Audit

Session Guide

	Instructor's Guide	Reference	Time Allocation
1.	**Session Overview** Ask participants about their previous knowledge or experience regarding forest audit.	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: a. Explain types of audit on forest audit (including example of every audit type) b. Classify the 3Es c. Explain stages in conducting the performance audit	Slides	2 minutes
3.	**Key Teaching Point 1: Types of Audit in Forestry Audit** Explain to participants that there are 3 (three) audit approaches which are usually used in conducting forestry audit. a. Financial Auditing Explain briefly the characteristics of financial auditing and give examples of the use of this approach in forestry audit.	Slides Participant's Notes 1.0	8 minutes

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	b. Performance Auditing Explain briefly the characteristics of performance auditing and give examples of the use of this approach in forestry audit. c. Compliance Auditing Explain briefly the characteristics of compliance auditing and give examples of the use of this approach in forestry audit.		
4.	**Key Teaching Point 2: Performance Audit** Explain to participants these elements of performance audit: a. Definition b. The importance c. The objectives d. The concept of 3Es (effectiveness, efficiency, economy)	Slide Participant's Notes 1.0	15 minutes
5.	**Exercise 1.1: Classifying 3Es** - Explain the objective of this exercise that *participants will be able to classify the 3Es in performance audit concept*.	Exercise 1.1 Work Sheet 1.1	15 minutes

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	- Explain time allocation: - *Individual reading* *5 minutes* - *Class discussion* *10 minutes* *TOTAL* *15 minutes* - Distribute a list of short cases to participants. - Participants should classify all short cases based on 3Es concept by giving tick marks (√) on the related column. - Discuss with the class and participants should provide their arguments.		
6.	**Key Teaching Point 3: Stages in Conducting Performance Audit** a. Explain to participants stages in conducting performance audit.	Slide Participant's Notes 1.0	8 minutes
7.	**Exercise 1.2: Stages in Performance Audit** - Explain the objective of this exercise that *participants will be able to explain stages in conducting the performance audit.* - Explain time allocation: - *Collecting keywords* *5 minutes* - *Group discussion* *5 minutes* - *Class discussion* *5 minutes*	Exercise 1.2 Flip charts Board marker 60 Cards (have been cut @ 20x10cm)	15 minutes

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	TOTAL 15 minutes - Make sure participants' group seating arrangement has been made. - Make sure flip charts and cards have been provided for each group. Each group will have 1 flip chart and 12 cards. - Ask all participants to mention any words related to performance audit. Write down in flipchart/whiteboard all keywords said by participants that could form knowledge about performance audit, for example: the process of performance audit. Stop writing if the number of words sufficient enough, e.g.: 10 to 12 words. - Ask each group to write down all the keywords on the cards, one keyword on each card. - Ask each group to arrange all cards on the flipchart provided to form the process of performance audit. - Ask each group to explain the card arrangement with their own words to the class.		
8.	**Continue**	Slide	7 minutes

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	Key Teaching Point 3: Stages in Conducting Performance Audit b. Explain to participants stages in designing performance audit on forest as per Forest Audit Guideline.	Participant's Notes 1.0	
9.	**Evaluation** Discuss with the class all key teaching points they have got from this session.	Slide	10 minutes
10.	**Summary** Sum up the session.	Slide	5 minutes
		TOTAL	**90 minutes**

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