# Objective

* Identify what EY GAM is, where to find it and how to use it to enable you to assist in the audit process.

# Time: 30 minutes.

* Research EY GAM: 10 minutes.
* Form groups, confirm answers and create a presentation: 20 minutes.

# Instructions:

* Work independently to answer the below questions noting the EY GAM references used.
* When instructed by the facilitator, locate other participants who received the same version of the PM and answered the same questions. In your group, share your answers and come to consensus.
* Groups will then create a presentation — a visual representing the answers to their assigned questions using flip charts and markers.
* During debrief, groups will share their work with the class and will answer questions other groups may have about the concepts included in each visual.

| **Question** | **Answer** | **EY GAM reference** |
| --- | --- | --- |
| What is an unmodified audit opinion? |  |  |
| What is professional skepticism? |  |  |
| What does the concept of “independence” mean? |  |  |