**Time:** 10 minutes.

* As a table team, brainstorm and list risks for the significant account of property, plant and equipment (PP&E) pertaining to additions and disposals.

**Hint**: Think back to important items included in the planning documents that may affect your risks.

* Significant Risks are risks that have a higher likelihood of occurrence and a higher magnitude of effect. Discuss with your team if any of the risks you identified may be a significant risk by placing an X in the corresponding column.

# Instructions:

* Work in teams to complete the below.
* Use EY GAM or your handbook as a resource for this activity.

|  |  |
| --- | --- |
| **Risk** | **Significant** |
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