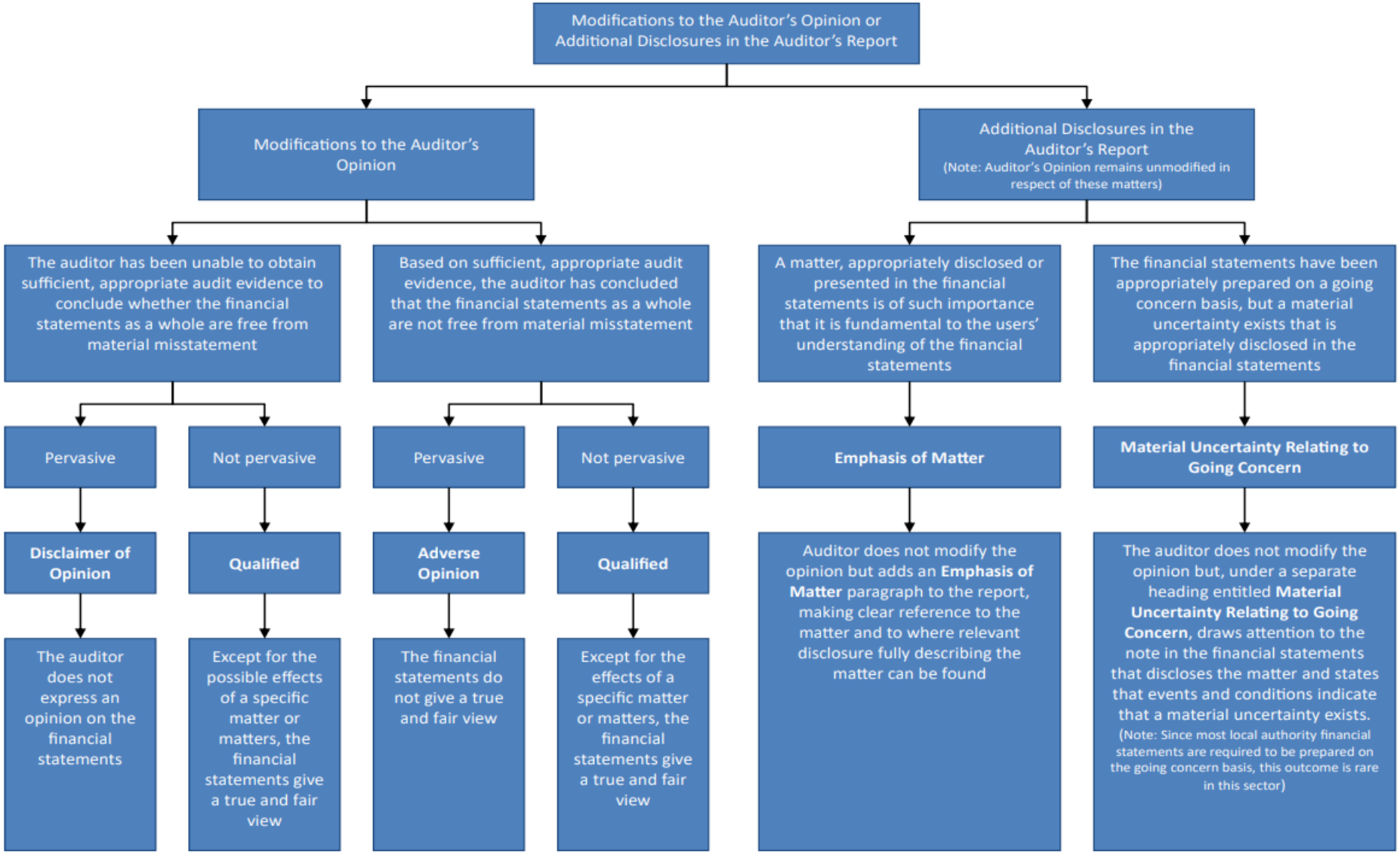
APPENDIX A


Modifications to the Auditor's Opinion or Additional Disclosures in the Auditor's Report
Modifications to the Auditor's Opinion
Additional Disclosures in the Auditor's Report
(Note: Auditor's Opinion remains unmodified in respect of these matters)
The auditor has been unable to obtain sufficient, appropriate audit evidence to conclude whether the financial statements as a whole are free from material misstatement
Based on sufficient, appropriate audit evidence, the auditor has concluded that the financial statements as a whole are not free from material misstatement
A matter, appropriately disclosed or presented in the financial statements is of such importance that it is fundamental to the users' understanding of the financial statements
The financial statements have been appropriately prepared on a going concern basis, but a material uncertainty exists that is appropriately disclosed in the financial statements
Pervasive
Not pervasive
Pervasive
Not pervasive
Emphasis of Matter
Material Uncertainty Relating to Going Concern
Disclaimer of Opinion
Qualified
Adverse Opinion
Qualified
The auditor does not express an opinion on the financial statements
Except for the possible effects of a specific matter or matters, the financial statements give a true and fair view
The financial statements do not give a true and fair view
Except for the effects of a specific matter or matters, the financial statements give a true and fair view
Auditor does not modify the opinion but adds an Emphasis of Matter paragraph to the report, making clear reference to the matter and to where relevant disclosure fully describing the matter can be found
The auditor does not modify the opinion but, under a separate heading entitled Material Uncertainty Relating to Going Concern, draws attention to the note in the financial statements that discloses the matter and states that events and conditions indicate that a material uncertainty exists.
(Note: Since most local authority financial statements are required to be prepared on the going concern basis, this outcome is rare in this sector)