

Appendix 1

(Ref: Para. 10)

EXAMPLE OF AN ADDITIONAL PARAGRAPH THAT MAY BE INCLUDED IN AN ENGAGEMENT LETTER WHEN THE AUDITED FINANCIAL REPORT IS ELECTRONICALLY PUBLISHED ON AN ENTITY'S WEBSITE

Electronic Publication of Audited Financial Report

It is our understanding that the [type of entity] intends to electronically present the audited financial report and auditor's report on its internet website. Responsibility for the electronic presentation of the financial report on the [type of entity's] website is that of management [or appropriate term] of the [type of entity]. The security and controls over information on the website should be addressed by the [type of entity] to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial report(s) on the [type of entity's] website is beyond the scope of the audit of the financial report. .