

Appendix 3

(Ref: Para. 18)

EXAMPLE OF AN OTHER MATTER PARAGRAPH THAT MAY BE INCLUDED IN AN AUDITOR'S REPORT WHEN THE AUDITED FINANCIAL REPORT IS ELECTRONICALLY PUBLISHED ON AN ENTITY'S WEBSITE

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the financial report of [name of entity] for the year ended 30 June 20X1 included on [name of entity's] website. The [type of entity's] directors [or appropriate term] are responsible for the integrity of [name of entity's] website. We have not been engaged to report on the integrity of the [name of entity's] website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.