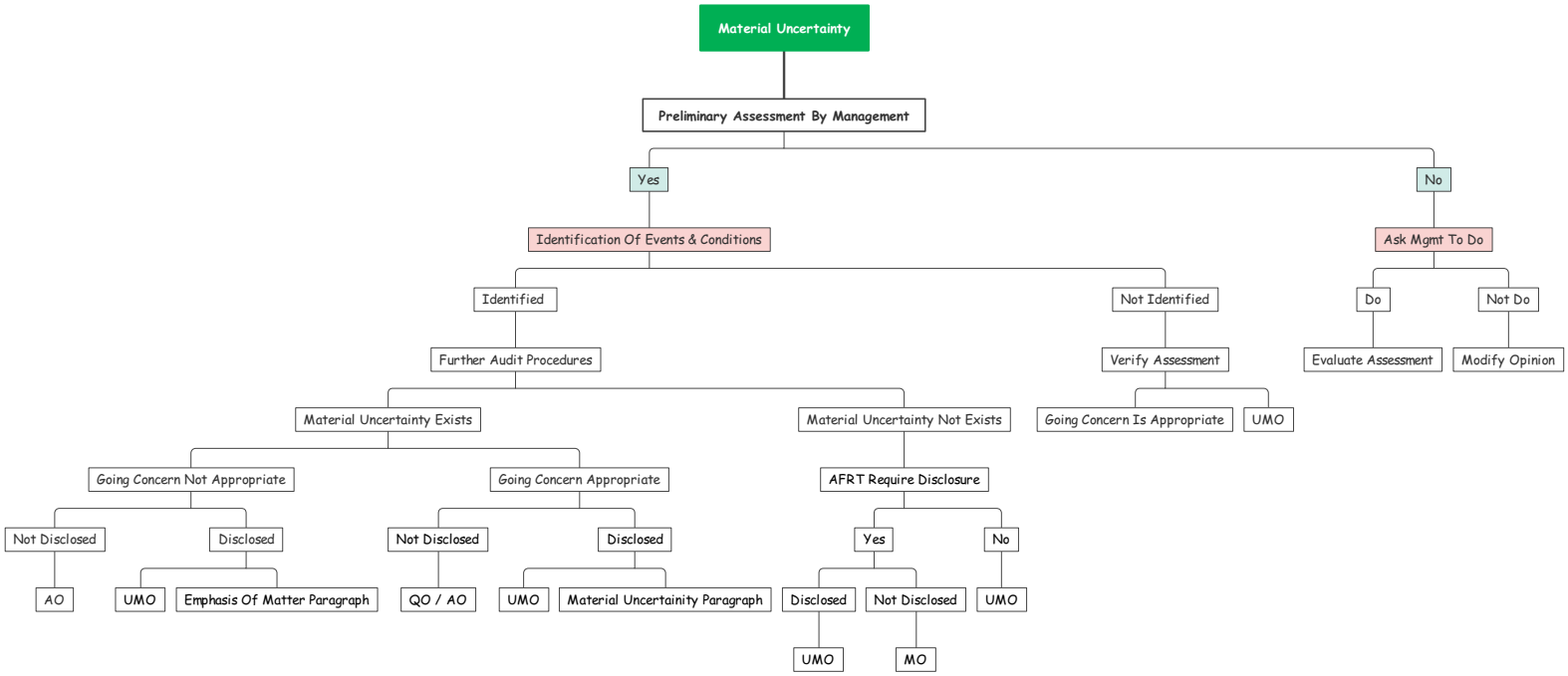
Material Uncertainty
Preliminary Assessment By Management
Yes
No
Identification Of Events & Conditions
Ask Mgmt To Do
Identified
Not Identified
Do
Not Do
Further Audit Procedures
Verify Assessment
Evaluate Assessment
Modify Opinion
Material Uncertainty Exists
Material Uncertainty Not Exists
Going Concern Is Appropriate
UMO
Going Concern Not Appropriate
Going Concern Appropriate
AFRT Require Disclosure
Not Disclosed
Disclosed
Not Disclosed
Disclosed
Yes
No
AO
UMO
Emphasis Of Matter Paragraph
QO / AO
UMO
Material Uncertainity Paragraph
Disclosed
Not Disclosed
UMO
UMO
MO