

This table from ASA 705 A1 includes the type of modified opinion to issue.

| Nature of matter giving rise to the modification | In auditor’s judgement the effects of possible effects on the financial report is material but not pervasive | In auditor’s judgement the effects of possible effects on the financial report is material and pervasive |
|---|---|---|
| Financial report is materially misstated | Qualified opinion | Adverse opinion |
| Inability to obtain sufficient appropriate audit evidence | Qualified opinion | Disclaimer of opinion |