

**Audit opinion**


I have audited the accompanying financial statements and the supporting notes of the Special Court for Sierra Leone for the financial period ended 30 June 2003. These financial statements are the responsibility of the Registrar of the Special Court. My responsibility is to express an opinion on these financial statements based on the audit.

I conducted the audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, and as considered by the auditor to be necessary in the circumstances, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Registrar, as well as evaluating the overall financial statement presentation. I believe that the audit provides a reasonable basis for the audit opinion.

In my opinion, these financial statements present fairly, in all material respects, the financial position as at 30 June 2003 and the results of operations and cash flows for the financial period then ended in accordance with the stated accounting policies set out in note 2 to the financial statements.

Without qualifying my opinion above, I draw attention to the financial position of the Special Court as disclosed in note 2(a)(i) to the financial statement, which indicates that the Special Court has not received sufficient contributions and pledges to cover its future operations. This condition, along with other matters as set forth in the mentioned note, indicate the existence of a material uncertainty, which may cast doubt about the Special Court's ability to continue as a going concern.

I have also issued a long-form report on the audit of the financial statements of the Special Court for Sierra Leone.



**SHAUKET A FAKIE**  
**AUDITOR-GENERAL OF THE REPUBLIC OF SOUTH AFRICA**

**26 March 2004**