

Fylgiskjal 18.1

Preparer: []
Reviewer: []

SAR - Disaggregated Pop. (simplier below)

**** : 1/3

Level of Substantive Assurance Performance Materiality	Risk and Not relying on Controls		Determination of Threshold Levels í samræmi við ISA 520.5d					
	15.000.000		Threshold, not to exceed the LOWER of the following		Risk (not significant)		Significant Risk (!)	
Potential error(s) tested:	Occurence		Relying on Controls		Not relying on Controls		Relying on Controls	
	Completeness							
	Accuracy							
	Cutoff							
			Percentage of disaggregated recorded amount, or		20%	15%	15%	
			Percentage of Performance Materiality		90%	45%	45%	
			Performance materiality		15.000.000	<1710>		

Sub-population Name	Recorded amount	T/M	Expectation	T/M	Threshold	Difference between recorded amount and expectation	The excess of the difference above the threshold	Explanation	T/M	Unexplained above threshold	T/M
Janúar	40.059.672		39.729.070		6.008.951	330.602	-			-	
Febrúar	40.718.918		42.558.773		6.107.838	-1.839.855	-			-	
Mars	40.632.987		41.119.587		6.094.948	-486.601	-			-	
Apríl	44.776.327		45.269.270		6.716.449	-492.943	-			-	
Mai	45.033.563		45.269.270		6.750.000	-235.707	-			-	
Júní	44.722.309		45.269.270		6.708.346	-546.961	-			-	
Júlí	45.375.686		45.269.270		6.750.000	106.416	-			-	
Agúst	46.853.198		48.259.589		6.750.000	-1.406.390	-			-	
September	46.766.820		46.740.522		6.750.000	26.299	-			-	
Október	50.253.286		50.635.565		6.750.000	-382.280	-			-	
Nóvember	50.348.124		50.635.565		6.750.000	-287.442	-			-	
Desember	49.194.734		50.655.040		6.750.000	-1.460.306	-			-	
						-	-			-	
	544.735.624										

SAR - Disaggregated Pop. (simplier below)

**** : 2/3

Level of Substantive Assurance Performance Materiality	Risk and Not relying on Controls		Determination of Threshold Levels í samræmi við ISA 520.5d							
	15.000.000		Threshold, not to exceed the LOWER of the following		Risk (not significant)		Significant Risk (!)			
Potential error(s) tested:	Occurence				Relying on Controls	Not relying on Controls	Relying on Controls			
	Completeness									
	Accuracy									
	Cutoff									
					Percentage of disaggregated recorded amount, or	20%	15%	15%		
					Percentage of Performance Materiality	90%	45%	45%		
					Performance materiality	15.000.000	<1710>			

Sub-population Name	Recorded amount	T/M	Expectation	T/M	Threshold	Difference between recorded amount and expectation	The excess of the difference above the threshold	Explanation	T/M	Unexplained above threshold	T/M
Launakostnaður	544.735.624		598.517.113		6.750.000	-53.781.489	-47.031.489			47.031.489	
	<u>544.735.624</u>										

