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REPORT ON SPECIFIED AUDITING PROCEDURES

To the Corporation of the City of London

As specifically agreed, we have performed the specified auditing procedures set forth in the accompanying schedule in connection with the Code of Practice related to the London Downtown Closed Circuit Television Program for the year ended December 31, 2013.

Our engagement was performed in accordance with Canadian generally accepted standards for specified auditing procedures engagements.

We make no representation regarding the appropriateness and sufficiency of the specified auditing procedures. These specified auditing procedures do not constitute an audit or review and therefore we are unable to and do not provide any assurance relating to the financial information and related data assessed. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported. The attached findings relate only to the elements, accounts, items or financial information in the specified procedures and do not extend to any of The Corporation of the City of London's financial statements taken as a whole.

Our report is intended solely for the Management of the Corporation of the City of London, and should not be distributed or used by parties other than the Corporation of the City of London.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

July 23, 2014

London, Canada

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SCHEDULE

SPECIFIED AUDITING PROCEDURES AND FINDINGS

- 1 Obtain and read the "Code of Practice" dated December 13, 2004, related to the London Downtown Closed Circuit Television Program.

We have obtained and read the Code of Practice dated December 13, 2004.

- 2 Ensure that adequate camera monitoring staff are present at the time the specified audit procedures are being performed.

Two camera monitoring staff were present each time that we entered the security office while the specified audit procedures were being performed, as required by the Code of Practice.

- 3 On a monthly basis, select a sample of four recordings, each for a 15 minute period, from 17 cameras located in the City of London downtown core. Review the recordings for compliance with Section 12 of the Code of Practice for camera use and ensure the recordings have not monitored individuals in any manner that would constitute a violation of the Code of Practice.

We have reviewed 48 recordings for the period from January 1, 2013 to December 31, 2013. Four samples were viewed from each month of the year. There was one sample in 2013 that was shorter than 15 minutes in length, at 8 minutes.

KPMG noted that all recordings that were sampled were in compliance with Section 12 of the Code of Practice for camera use.

- 4 Obtain the camera monitoring logbook and examine for the following information:
 - a) Reported incidents were properly recorded in accordance with section 16 of the Code of Practice

We have examined the camera monitoring logbook and noted that reported incidents were recorded in accordance with Section 16 of the Code of Practice.

- b) Only authorized staff had access to the Security Office

We have examined the camera monitoring logbook and noted that only authorized staff had access to the Security Office during the period of January 1, 2013 to December 31, 2013.

- c) Recorded information was released according to the Code of Practice requirements for release of information contained in section 15 of the Code of Practice

We have examined the camera monitoring logbook and noted that recorded information was released according to the Code of Practice requirements for release of information.