

Attachment II – Summary of Audit Misstatements Schedule

**The Corporation of the City of London
December 31, 2018
Summary of Corrected Audit Misstatements**

(000's)	Annual surplus effect	Financial position		
Description	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated surplus (Decrease) Increase
Adjustment to transfer grant funding received from revenue to deferred revenue.	(3,304)	-	3,304	(3,304)
Adjustment to remove balances from urban works payable and tangible capital assets.	-	(7,262)	(7,262)	-
Total corrected misstatements	(3,304)	(7,262)	(3,958)	(3,304)