

**Attachment II**

**Summary of uncorrected misstatements**

**Method used to evaluate misstatements:** Income statement (Roll over)

| #  | Account #                          | Account Name                                    | Description/<br>Identified During                                   | Error<br>Type | Amount  | Impact on financial statement captions - DR(CR)                                    |  |  |                         |                   |                           |                        |                                |                         |                         |                         |   |
|--|------------------------------------|---|---|---------------|---------|--|--|--|-------------------------|-------------------|---------------------------|------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|---|
|  |                                    |   |   |               |         | Income Statement<br>DR (CR)  |  |  | Balance Sheet Effect    |                   |                           |                        |                                | Cash Flow Effect        |                         |                         | Statement of<br>Comprehen<br>sive Income<br>- Debit<br>(Credit) |
|  |                                    |   |   |               |         | Income<br>effect of<br>correcting<br>the<br>balance<br>sheet in<br>prior<br>period | Income<br>effect of<br>current<br>period<br>balance<br>sheet | Income<br>effect<br>(Rollover<br>method) | Equity at<br>period end | Current<br>Assets | Non-<br>Current<br>Assets | Current<br>Liabilities | Non-<br>Current<br>Liabilities | Operating<br>Activities | Investing<br>Activities | Financing<br>Activities |   |
| \$   | \$                                 | \$  | \$  | \$            | \$      | \$   | \$   | \$                                       | \$                      | \$                | \$                        | \$                     |                                |                         |                         |                         |   |
| 1  | 21000 -<br>1000<br>54100 -<br>1000 | Accounts Payable<br>Trade<br>Co-ordinator Wages | To accrue for 12 days of payroll not<br>accrued at the end of F2019 | Factual       | (1,316) |  |  |  | -                       | -                 | -                         | -                      | -                              | -                       | -                       | -                       | -   |
|  |                                    |   |   |               | 1,316   | -  | 1,316  | 1,316                                    | -                       | -                 | -                         | -                      | -                              | -                       | -                       | -                       | -   |
| Total uncorrected misstatements (before tax)                                   |                                    |   |   |               |         |  | -  | 1,316                                    | 1,316                   | -                 | -                         | -                      | -                              | -                       | -                       | -                       | -   |
| Final financial statement amounts  |                                    |   |   |               |         |  |  | (10,822)                                 | (80,036)                | 105,976           |                           | (25,940)               |                                | 19,104                  |                         |                         |   |
| Percentage of uncorrected misstatements after tax financial statement amounts. |                                    |   |   |               |         |  |  |  | 12.16%                  | -%                | 0.00%                     | 0.00%                  | 0.00%                          | 0.00%                   | 0.00%                   | 0.00%                   | 0.00%   |

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|----|-----------|--------------|-----------------------------------|---------------|--------|---|-------------------------|----------------------|---------------------------|------------------------|--------------------------------|-------------------------|-------------------------|-------------------------|--|---|--|
|    |           |              |                                   |               |        | Income Effect<br>DR (CR)                        |                         | Balance Sheet Effect |                           |                        |                                |                         | Cash Flow Effect        |                         |  |   |  |
|    |           |              |                                   |               |        | Income<br>effect                                | Equity at<br>period end | Current<br>Assets    | Non-<br>Current<br>Assets | Current<br>Liabilities | Non-<br>Current<br>Liabilities | Operating<br>Activities | Investing<br>Activities | Financing<br>Activities |  |   |  |
| \$ | \$        | \$           | \$                                | \$            | \$     | \$  | \$                      | \$                   | \$                        | \$                     | \$                             | \$                      |                         |                         |  |   |  |
|    |           |              |                                   |               |        |   |                         |                      |                           |                        |                                |                         |                         |                         |  |   |  |

IMPROVE | PROMOTE | DEVELOP | PLAN