**SUMMARY AND EVALUATION OF MISSTATEMENTS**
**AND OMITTED, INACCURATE, OR INCOMPLETE DISCLOSURES**

**SECTION II: UNCORRECTED MISSTATEMENTS**

**OPINION UNIT:** **N/A**

| | | | *General Ledger Account* | | | | | *Assets Debt/(Credit)* | | | | *Liabilities Debit/(Credit)* | | | | *Net Position (Debit/(Credit))* | *Statement of Net Position Debit/(Credit)* | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *No.* | *Workpaper Reference* | *Description* | *No.* | *Description* | *Amount* | *Amount of Known Misstatement* | *Amount of Likely Misstatement* | *Total Assets (Sum of Columns J-L)* | *Long Term Assets* | *Current Assets* | *Deferred Outflows of Resources* | *Total Liabilities (Sum of Columns N-P)* | *Long Term Liabilities* | *Current Liabilities* | *Deferred Inflows of Resources* | *Net Position* | *Results of Operations* | *Change in Net Position* | *Other (specify)* | *Other (specify)* | *Net Net Position (Sum of cols Q-R)* | *Communicated to Management (indicate to whom, date, and by whom)* |
| 1 | | | 1000 | General Operating | 20,989.00 | | 1,487.00 | 1,487 | | 1,487 | | - | | | | | | (1,487) | | | (1,487) | To review with client during exit meeting |
| | A010 | Cash | | | | | | - | | | | - | | | | | | | | | - | |
| 2 | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | | | | | - | | | | - | | | | | | | | | - | |
| 3 | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | | | | | - | | | | - | | | | | | | | | - | |
| 4 | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | | | | | - | | | | - | | | | | | | | | - | |
| 5 | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | | | | | - | | | | - | | | | | | | | | - | |
| 6 | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | | | | | - | | | | - | | | | | | | | | - | |
| 7 | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | | | | | - | | | | - | | | | | | | | | - | |
| 8 | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | | | | | - | | | | - | | | | | | | | | - | |
| 9 | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | | | | | - | | | | - | | | | | | | | | - | |
| | | | | Effect of Uncorrected Misstatements: Current-Period | | | | - | - | - | | - | | - | | - | - | - | - | - | - | |
| | | | | Effect of Prior-Period Uncorrected Misstatements | | | | | | | | | | | | | | | | | | |
| | | | | Net Effect of Uncorrected Misstatements | | | | - | - | - | | - | | - | | - | - | - | - | - | - | |

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