



## Financial Services Audit Committee Communication

**Date:** January 30, 2026

**To:** Great Lakes Water Authority Audit Committee

**From:** William Baker, Financial Management Professional, Construction Accounting & Reporting

**Re:** FY 2026 Q1 Construction Work-in-Progress Report through September 30, 2025  
(Unaudited)

**Background:** The quarterly construction work-in-progress (CWIP) provides information and analysis related to the execution of the Great Lakes Water Authority capital improvement program (CIP).

**Analysis:** The attached document summarize the FY 2026 Q1 CWIP activity and provides a detailed snapshot to inform decision makers and stakeholders.

**Proposed Action:** Receive and file this report.