

Memo

To: Great Lakes Water Authority Audit Committee
From: Ken Melvin, Manager (Rehmann)
cc: Mark Kettner, Principal (Rehmann), Nicolette Bateson, Chief Financial Officer (GLWA)
Date: October 26, 2018
Re: Great Lakes Water Authority Audit Status and Comprehensive Annual Financial Report (CAFR)

We have prepared this memo to communicate to the audit committee our expectations regarding the timing of fieldwork, review, draft reports and issuance of the CAFR. The schedule below summarizes expected milestone dates to meet a deadline of issuance on December 13, 2018.

	Due Date
	Thursday, December 13, 2018
All audit workpapers uploaded to portal for audit	Monday, October 29, 2018
End of Fieldwork (Including first review)	Friday, November 09, 2018
Draft back from detail check by Rehmann	Monday, November 12, 2018
Draft to Audit Committee	Friday, November 16, 2018
Draft to Mark Kettner	Friday, November 16, 2018
Comments returned from GLWA management to Rehmann *	Friday, November 30, 2018
Draft to Stephen Blann for technical review and concurrence	Friday, December 07, 2018
Presentation of Draft to full Board of Directors	Wednesday, December 12, 2018
Issuance of the CAFR	Thursday, December 13, 2018
Meeting with the Audit Committee to present the CAFR	Friday, December 21, 2018

* - Comments should include everyone on team in addition to various third parties (i.e. attorneys, bond advisors, etc.). Ideally, all changes would be accumulated into one file and given to us.