

# 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)

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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.

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

\* - 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.