

Memo

To: Great Lakes Water Authority Audit Committee

From: Gwen Zech, Senior Manager (Baker Tilly)
Stephanie Silva, Senior Associate (Baker Tilly)

c.c. Jodi Dobson, Partner (Baker Tilly)

Date: October 27, 2023

Subject: Great Lakes Water Authority Audit Status and Annual Comprehensive Financial Report (ACFR)

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 ACFR. The schedule below summarizes expected milestone dates to meet a deadline of issuance on December 15, 2023.

Activity	Due Date
	Friday, December 15, 2023
All audit workpapers uploaded to portal for audit	Tuesday, October 3, 2023 Complete with open items
GLWA to provide preliminary draft of footnotes	Monday, October 9, 2023 Complete with open items
End of Fieldwork (Including first review)	Friday, October 13, 2023 Complete
Baker Tilly to complete all internal reviews - comments accumulated and provided to GLWA	Friday, November 3, 2023 On Track
Final draft provided to Baker Tilly (Notes, RSI, SI and available statistical schedules)	Tuesday, November 7, 2023
Distribution of draft to Audit Committee	Friday, November 17, 2023
Preparation of separate water and sewage reports	Friday, December 1, 2023
Presentation of draft to full Board of Directors	Wednesday, December 13, 2023
Issuance of the ACFRs' upon Board of Directors Approval	Friday, December 15, 2023