

# Memo

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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: November 17, 2023

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

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

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