



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

## EXPOSURE DRAFT

### Numbered Letters

Issued by the Local Audit and Finance Division  
Bureau of Local Government and School Services

Exposure Draft Date: October 31, 2024

Deadline for written comments: December 02, 2024

The Michigan Department of Treasury guides local governments on accounting and auditing through Numbered Letters and Michigan Committee on Governmental Accounting and Auditing (MCGAA) Statements. To keep this information relevant, we are updating and removing documents from 1993 to the present, aiming to refresh 20% of these publications annually. This process will include formatting updates and verifying all web links, with some documents potentially needing significant revisions or removal.

The Local Audit and Finance Division is currently inviting public comments on [selected Numbered Letters](#), which can now be submitted in writing until December 02, 2024.

Any individual or organization that would like to submit comments should provide those comments in writing by the deadline stated above to the Michigan Department of Treasury, Local Audit and Finance Division at [lafd\\_audits@michigan.gov](mailto:lafd_audits@michigan.gov) with the subject line entitled "Numbered Letters Exposure Draft." Alternatively, responses may also be submitted via U.S. postal service to PO Box 30728, Lansing, Michigan 48909-8228.

If you have any questions, please contact our office at 517-335-7469.