Hi,

Now that you know what my expectations are of you for the engagement and the tasks completed by the audit team, it would be great if you could familiarize yourself with more of the Summit’s background by reading the current year UTB and ASM under the scope and strategy section of Canvas. You should also read through the prior year SRM in the prior period evidence tab of Canvas to learn more about the key audit areas identified in the prior year. If you haven’t already done so, you should also look through the InfoGator report on the entity and highlight any areas of risk that you think we should have considered in designing our current year audit procedures. We already ran the report and attached it with the UTB in Canvas. Lastly, it’s important for you to know what we have set materiality at for the current year and based on those amounts, the significant accounts we’ve identified, which are both in Canvas.

Please let me know if you require any further details or if you have any questions.

Thanks!