LGC-205 Amendment AMENDMENT TO CONTRACT TO AUDIT ACCOUNTS Rev. 11/2023

Primary Government Unit		
Discretely Presented Compor	ent Unit (DPCU) (if applicable)	
Auditor		
a contract in which the Aud (if applicable)	itor agreed to audit the accounts	of the Primary Government Unit
Fiscal Year Ending	and a data da Usta Isa	Date
	submitted to the LGC on	
e that it is now necessary tha	t the contract be modified as foll	OWS.
on to date submitted to LGC	Original date	Modified date
on to fee	Original fee	Modified fee
ose 0-2) Change in scope Issue with unit staff/t Issue with auditor sta Third-party financial Unit did not have bar Unit did not have rec Unit did not post prev balances in the gene Unit did not have info Delay in component Software - implemen Software - ransomwa Natural or other disa	urnover/workload aff/turnover/workload statements not prepared by agro nk reconciliations complete for th onciliations between subsidiary vious years adjusting journal ent ral ledger ormation required for audit comp unit reports tation issue ilure are/cyberattack ster	eed-upon date he audit period ledgers and general ledger complete tries resulting in incorrect beginning
	Discretely Presented Compor Auditor Auditor a contract in which the Aud (if applicable) Fiscal Year Ending that it is now necessary that on to date submitted to LGC on to fee Rea Dese 0-2) Change in scope Issue with unit staff/ti Issue with auditor sta Third-party financial such Unit did not have bar Unit did not have rec Unit did not have rec Unit did not have rec Unit did not have rec Unit did not have infor Delay in component Software - implemen Software - ransomwa Natural or other disa	Discretely Presented Component Unit (DPCU) (if applicable) Auditor a contract in which the Auditor agreed to audit the accounts (if applicable) Fiscal Year Ending and originally to be submitted to the LGC on a that it is now necessary that the contract be modified as foll on to date submitted to LGC Original date on to fee Reason(s) for Contract Amendme ose 0-2)

Plan to Prevent Future Late Submissions

If the amendment is submitted to modify the date the audit will be submitted to the LGC, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Audits are due to the LGC four months after fiscal year end. Indicate NA if this is an amendment due to a change in cost only.

Additional Information

Please provide any additional explanation or details regarding the contract modification.

SIGNATURE PAGE

AUDIT FIRM

Audit Firm*	
Authorized Firm Representative* (typed or printed)	Signature* Hagasala
Date*	Email Address

GOVERNMENTAL UNIT

Governmental Unit*		
Date Primary Government Unit Governing Board Approved Amended Audit Contract* (If required by governing board policy)		
Mayor/Chairperson* (typed or printed)	Signature*	
Date	Email Address	

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE *ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT*

(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

Primary Governmental Unit Finance Officer*	Signature*
Date of Pre-Audit Certificate*	Email Address*

SIGNATURE PAGE – DPCU (complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU	
Date DPCU Governing Board Approved Amended Audit	
Contract (If required by governing board policy)	
DPCU Chairperson (typed or printed)	Signature
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE *ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT*

(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.

DPCU Finance Officer (typed or printed)	Signature
Date of Pre-Audit Certificate	Email Address