

Whereas	Primary Government Unit
and	Discretely Presented Component Unit (DPCU) (if applicable)
and	Auditor

entered into a contract in which the Auditor agreed to audit the accounts of the Primary Government Unit and DPCU (if applicable)

for Fiscal Year Ending and originally to be submitted to the LGC on Date

hereby agree that it is now necessary that the contract be modified as follows.

Modification to date submitted to LGC

Original date

Modified date

Modification to fee

Original fee

Modified fee

Primary Other
(choose 1)(choose 0-2)

Reason(s) for Contract Amendment

Change in scope
 Issue with unit staff/turnover
 Issue with auditor staff/workload
 Third-party financial statements not prepared by agreed-upon date
 Unit did not have bank reconciliations complete for the audit period
 Unit did not have reconciliations between subsidiary ledgers and general ledger complete
 Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger
 Unit did not have information required for audit complete by the agreed-upon time
 Delay in component unit reports
 Software - implementation issue
 Software - system failure
 Software - ransomware/cyberattack
 Natural or other disaster
 Other (please explain)

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.

By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

SIGNATURE PAGE**AUDIT FIRM**

Audit Firm*	
Authorized Firm Representative* (typed or printed)	Signature* <i>John A. Frank</i>
Date* 2/16/23	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