

| | |
|---------|--|
| 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 due on | Audit Report Due Date |
| | <input type="text"/> | | <input type="text"/> |

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

| | | |
|----------------------|-------------------|-------------------|
| Modification to date | Original due date | Modified due 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 extend the due date, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. 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* |
| 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 <small>(If required by governing board policy)</small> | |
| 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 |