



## **Important Information and Instructions on the Audit Contract Amendment Form** (Updated August 2025)

If an audit cannot be completed in accordance with the terms of the original audit contract, the auditor or governmental unit must file a contract amendment with the LGC. The two most common reasons for modifying a contract are to change the date the audit will be submitted to the LGC, or to modify the fee being charged, typically a result of additional work being required to comply with various auditing standards or compliance requirements. Form LGC-205 Amendment is required to be approved by LGC staff when there are any changes to the original LGC-205 contract. The amended contract discloses the purpose of the amendment, which is important as part of LGC staff review.

*Please note that the FY 2025 audit contract amendment form has been updated to reflect the fact that audits are now due six months after fiscal year end for units other than housing authorities. The content of the form is otherwise unchanged from the FY 2024 version.*

### **Instructions on Completing the Audit Contract Amendment Form**

#### **1) Provide information on changes to the contract:**

1. Please indicate if the contract amendment reflects a change to the date the audit will be submitted to the LGC, a change to the audit fee, or both, and provide a reason for the change. Please indicate the primary reason for the change and up to two additional reasons for the change. Note that you'll be asked to provide this same information when you submit the amended contract form through the [LGC File Transfer Portal](#) (described below).

#### **2) Complete the signature pages:**

1. All fields on the signature page must be completed. Note that page 3 of the contract is a signature page for the Discretely Presented Component Unit (DPCU) and only needs to be completed if applicable.
2. The amended audit contract must be signed by the same audit firm, primary government unit, and DPCU representatives who signed the original audit contract. If a representative who signed the original contract is not able to sign the amended contract, an explanation should be provided.

3. Amended audit contracts are subject to the governing board's contract approval policy. If board approval is required, be sure to include the date the governing board approved the amended contract on the signature page(s).
4. The pre-audit certificate section is to be completed by the finance officer of the primary government unit (and the DPCU if applicable) **only if there is a change in fee**. The pre-audit certificate does not apply to hospitals. Any change in fee should be noted in the explanation.

### **3) Submit the amended audit contract:**

After the form is completed and all signatures have been obtained, submit the completed form for approval via the LGC File Transfer Portal.

1. Access the LGC File Transfer Portal at <https://lgcportal.nctreasurer.com/>
2. Select "Contracts" and then "Amended Contracts".
3. Complete the information required on the upload form, attach your PDF file and submit. Note that you will be asked to provide details regarding the change in the fee and/or completion date, reasons for delay, and plans to ensure future audits are not delayed in the form.
4. Confirmation emails will be sent to all email addresses provided in the upload form.

*Please do not submit the contract amendment with the audit report. Submit the audit report separately, following the instructions detailed in "Instructions for Submitting Audit Reports".*

For assistance please contact: [LGC.Contract@nctreasurer.com](mailto:LGC.Contract@nctreasurer.com)