

**AMENDMENT TO CONTRACT TO AUDIT ACCOUNTS**

Whereas, Priscilla L. Norris, CPA and County of Ashe  
Audit Firm Primary Governmental Unit

and n/a entered into a contract dated May 15th, 2017,  
Discretely Presented Component Unit (DPCU) if applicable

in which the auditor agreed to audit the accounts of County of Ashe and  
Primary Governmental Unit

n/a for fiscal year ended June 30, 2017  
Discretely Presented Component Unit (DPCU) if applicable

and to render its audit report on or before October 31, 2017. It is now necessary that the audit completion and report submission be delayed past this date for the following reason (s):

The County finance staff were informed in December that the actuarial valuation report for Ashe County's OPEB plan would not be received until the end of January 2018. It was received on January 24, 2018. At that time, the auditor had tax reporting committments for other clients. Therefore, it took several days to incorporate the OPEB information into the audit report.

The completed audit report was submitted on February 15, 2018. We are very sorry for any inconvenience this delay has caused. Unless the actuary company gets behind schedule again in the future, we do not see this being a problem in subsequent years.

There is no change in the audit fee with this amendment.

The auditor, the Governmental Unit, and DPCU if applicable, agree that the time for completion of the audit and submission of the audit Report by the auditor to the Governmental Unit and the Local Government Commission is extended to

February 15, 2018.

Contract to Audit Accounts (cont.)

County of Ashe

Governmental Unit

n/a

Discretely Presented Component Units (DPCU) if applicable

**Audit Firm Signature:**

Priscilla L. Norris, CPA

Name of Audit Firm

By Priscilla L. Norris

Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

Signature Date

norriscpa@skybest.com

Email Address of Audit Firm

**Governmental Unit Signatures:**

County of Ashe

Name of Primary Government

By William Sands, Chairman

Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Signature Date

By n/a

Chair of Audit Committee - Type or print name

\*\*Signature of Audit Committee Chairperson

Signature Date

**\*\* If Governmental Unit has no audit committee, mark this section "N/A"**

**Date Primary Government Governing Body Approved  
Amended Audit Contract - G.S. 159-34(a )**

**Pre-Audit Certificate to be completed if the Primary Government audit fee is changed in the Amended Contract:**

**PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)**

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. Additionally, the following date is the date this audit contract was approved by the governing body.

By

**Primary Governmental Unit Finance Officer:**

Type or print name

**Primary Government Finance Officer Signature**

**Date**

*(Pre-audit Certificate must be dated.)*

finance@ashecountygov.com

Email Address of Finance Officer

Contract to Audit Accounts (cont.)

County of Ashe

Governmental Unit

n/a

Discretely Presented Component Units (DPCU) if applicable

**\*\* This page to be completed by Discretely Presented Component Unit named in this Audit contract\*\***

**DPCU Governmental Unit Signatures:**

n/a

Name of Discretely Presented Government

By

DPCU Board Chairperson: Type or print name and title

Signature of Chairperson of DPCU governing board

Signature Date

By

Chair of Audit Committee - Type or print name

\*\*

Signature of Audit Committee Chairperson

Signature Date

**\*\* If Discretely Presented Government Unit has no audit committee, mark this section "N/A"**

**Date DPCU Governing Body Approved Audit Contract - G.S. 159-34(a)**

**Pre-Audit Certificate to be completed if the DPCU audit fee is changed in the Amended Contract:**

**PRE-AUDIT CERTIFICATE: Required by G.S. 159-28 (a)**

**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.**

By

DPCU Finance Officer:

Type or print name

DPCU Finance Officer Signature

Date

(Pre-audit Certificate must be dated.)

Email Address of Finance Officer

Governmental Unit

n/a

Discretely Presented Component Units (DPCU) if applicable

**Steps to Completing the Amended Audit Contract**

1. **Complete all parts of the Header Information** – Include the audit firm name, Unit name, Discretely Presented Component Unit (DPCU) name if applicable (indicate N/A if not applicable), original contract date, fiscal year end date, and original audit report due date.
2. **Explanation for Amending Audit contract** - Previously we required a separate letter of explanation to accompany amended audit contracts. The explanation is now to be included in the body of the amended audit contract detailing the reason for the extension of time request and the steps the unit and auditor will take to prevent a recurrence of lateness with subsequent year's audits.
3. **Signature Area** – The same people that signed the original audit contract must also sign the amended audit contract. If there has been a change in staff of the person(s) who signed the original audit contract, indicate this in the explanation area of the amended contract. Make sure all applicable signatures are evident and properly dated. NOTE - If the original audit contract named and included auditing a DPCU that is a *Public Authority under the Local Government Budget and Fiscal Control Act*, the Board chairperson (and finance officer if there is a fee change) of the DPCU **must also sign** the amended audit contract in the areas indicated on Page 3.
4. **Governing Board Approval** - Amended audit contracts must ALSO be approved by the Unit's governing board pursuant to G.S. 159-34(a). Indicate this new date on the amended contract under the signatures on Page 2. This includes the date the DPCU governing board approved the amended audit contract (if applicable) on page 3.
5. **Pre-Audit Certificate** is to be completed by the finance officers if there is a change in fee. This should be noted in the explanation.
6. **Reminders:**
  - a. Provide correct email addresses for the audit firm and Unit finance officer as these will be used to communicate official approval of the audit contract.
  - b. Has the name and title of the Mayor or Chairperson of the Unit's Governing Board and the DPCU's Chairperson (if applicable) been typed or legibly printed on the contract and has he/she signed in the correct area directly under the Auditor's signature?
7. **Sending amended audit contract** - After all the signatures have been obtained and the amended audit contract and is complete, please convert the signed contract into PDF form and submit it for LGC approval. Send the amended audit contract using the most current audit contract submission process. The current process will be found at the NC Treasurer's web site at the following link – <https://www.nctreasurer.com/slg/Pages/Audit-Forms-and-Resources.aspx>.