

AMENDMENT TO CONTRACT TO AUDIT ACCOUNTS

Whereas, Dixon Hughes Goodman LLP and Jackson County
Audit Firm Primary Governmental Unit

and N/A entered into a contract dated May 29, 2015,
Discretely Presented Component Unit (DPCU) if applicable

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

N/A for fiscal year ended June 30, 2015
Discretely Presented Component Unit (DPCU) if applicable

and to render its audit report on or before October 31, 2015. It is now necessary that the audit completion and report submission be delayed past this date for the following reason (s):

The implementation of Governmental Accounting Standards Board ("GASB") Statement No. 68, Accounting and Financial Reporting for Pensions, required additional time to audit actuarial information and employee census data, allocate pension activity to governmental and business-type activities, adjusting beginning balances, update note disclosures and add two new additional Required Supplementary Information schedules. Additionally, delays were experienced in relation to the preparation of the Schedule of Expenditures of Federal and State Awards due to the delayed issuance of the year-end audit confirmations from the N.C. Department of Health and Human Services.

Multiple horizontal lines for additional text or signature.

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

March 15, 2016.

Contract to Audit Accounts (cont.) Jackson County
Governmental Unit
N/A
Discretely Presented Component Units (DPCU) if applicable

Audit Firm Signature:

Dixon Hughes Goodman LLP
Name of Audit Firm

By Brian Broom
Authorized Audit firm representative name: Type or print

Signature of authorized audit firm representative

Signature Date _____

brian.broom@dhgllp.com
Email Address of Audit Firm

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"

Governmental Unit Signatures:

Jackson County
Name of Primary Government

By Brian McMahan, Chairman
Mayor / Chairperson: Type or print name and title

Signature of Mayor/Chairperson of governing board

Signature Date _____

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 Darlene Fox

Primary Governmental Unit Finance Officer:

Type or print name

Primary Government Finance Officer Signature

Date _____

(Pre-audit Certificate must be dated.)

darlenefox@jacksonnc.org

Email Address of Finance Officer

Contract to Audit Accounts (cont.)

Jackson County

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/slq/Pages/Audit-Forms-and-Resources.aspx>.