



LOCAL GOVERNMENT COMMISSION
STATE AND LOCAL GOVERNMENT FINANCE DIVISION
SHARON EDMUNDSON, DEPUTY TREASURER

**IMPORTANT INFORMATION AND INSTRUCTIONS
ON THE 2023 AUDIT CONTRACT AMENDMENT FORM**

For assistance please contact:

LGC.Contract@nctreasurer.com | (919) 814-4299

If an audit cannot be completed in accordance with the terms of the original contract, the auditor or governmental unit must file a contract amendment. 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 provided for the convenience of units and auditors and helps to reduce the time required for review and approval.

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 Upload Portal (described below).

2) Complete the signature pages:

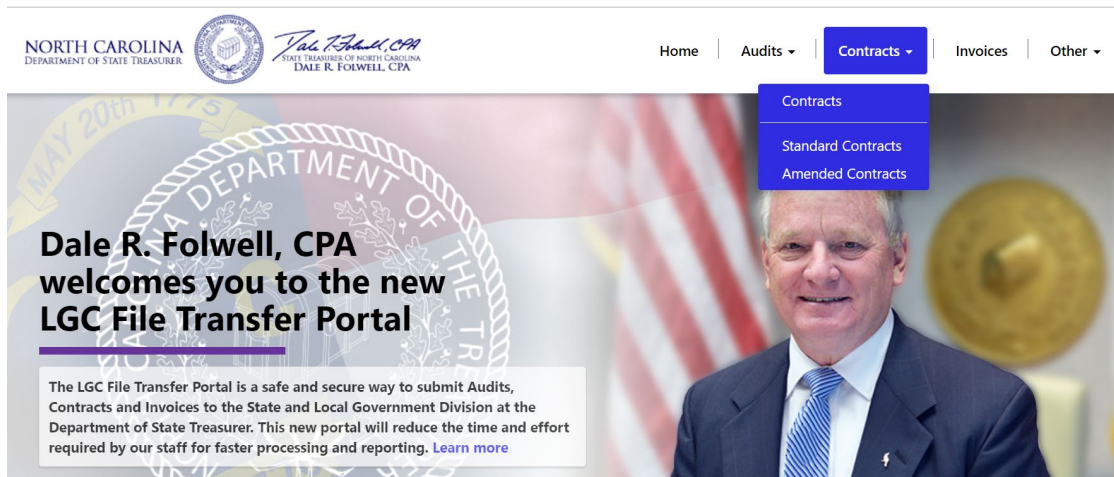
1. All fields on the signature page must be completed. Note that page 3 of the contract is a signature page for the DPCU and only needs to be completed if applicable.
2. The amended audit contract must be signed by the same audit firm, primary government unit, and discretely presented component unit (DPCU) (if applicable) 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 to the LGC 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 additional assistance please contact
LCG.Contract@nctreasurer.com | (919) 814-4299