



LOCAL GOVERNMENT COMMISSION  
STATE AND LOCAL GOVERNMENT FINANCE DIVISION  
GREGORY C. GASKINS, DEPUTY TREASURER  
SHARON EDMUNDSON, DEPUTY TREASURER

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

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 due date of the audit, 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 form is provided for the convenience of units and auditors and helps to reduce the time required for review and approval. Please note the following important information and instructions on the LGC-205 Contract Amendment form.

#### **1) Complete page 1:**

1. Provide original contract details including the primary government unit, discretely presented component unit (DPCU) (if applicable), auditor, fiscal year end date of audit report, and original audit report due date.
2. Provide specific changes to original contract by noting original and modified completion date and/or original and modified fee or other changes.
3. Provide an explanation for the modification of contract terms detailing the reason for the modification. If the modification extends the due date, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years.

#### **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 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).**



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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 charter schools or hospitals. Any change in fee should be noted in the explanation.
5. Please provide the current email addresses for all representatives; these addresses will be used to communicate official approval of the audit contract.

**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 DST Leapfile portal.

1. Access the Leapfile portal at <https://nctreasurerslgfd.leapfile.net>
2. Select "NC Dept. of the State Treasurer - State and Local Government Division - Document Upload Portal"
3. Select "LGC Contracts"
4. Complete contact information as required
5. In the subject line, enter "Unit Name 20XX Amended Contract" (example: "Dogwood 2018 Amended Contract")
6. In the Message/Description/Instructions box, enter the email addresses of the auditor and unit finance officer
7. Check delivery option if you desire notification that we have downloaded your file (note: this notification does not mean that the amended audit contract has been reviewed, only that we have received and downloaded your file)
8. Select the bar that reads "Select files to send (Regular Upload)"
9. Upload file by selecting "Browse" then "Upload and Send"

*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  
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