

Whereas	Primary Government Unit Town of Apex, NC
and	Discretely Presented Component Unit (DPCU) (if applicable)
and	Auditor Cherry Bekaert LLP

entered into a contract in which the Auditor agreed to audit the accounts of the Primary Government Unit and DPCU (if applicable)

for	Fiscal Year Ending	and originally due on	Audit Report Due Date
	<input type="text" value="06/30/25"/>		<input type="text" value="12/31/25"/>

hereby agree that it is now necessary that the contract be modified as follows.

<input checked="" type="checkbox"/> Modification to date	Original due date 12/31/25	Modified due date 06/15/26
<input checked="" type="checkbox"/> Modification to fee	Original fee \$ 69,000.00	Modified fee \$ 76,500.00

Primary Other
(choose 1)(choose 0-2)

Reason(s) for Contract Amendment

- Change in scope
- Issue with unit staff/turnover
- Issue with auditor staff/workload
- Third-party financial statements not prepared by agreed-upon date
- Unit did not have bank reconciliations complete for the audit period
- Unit did not have reconciliations between subsidiary ledgers and general ledger complete
- Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger
- Unit did not have information required for audit complete by the agreed-upon time
- Delay in component unit reports
- Software - implementation issue
- Software - system failure
- Software - ransomware/cyberattack
- Natural or other disaster
- Other (please explain)

Plan to Prevent Future Late Submissions

If the amendment is submitted to extend the due date, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Indicate NA if this is an amendment due to a change in cost only. Town is actively working on a plan to improve reporting with it's new ERP that was implemented during FY25, including consideration of report writing software.

Additional Information


Please provide any additional explanation or details regarding the contract modification.

In addition to the due date change there has been a change in audit fee, due to extra time needed to work through the GL mapping in the new ERP and related reporting work.

By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Cherry Bekaert LLP	
Authorized Firm Representative* (typed or printed) Lee Ann Watters	Signature* 
Date* 06/01/26	Email Address lecann.watters@cbh.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Apex, NC	
Date Primary Government Unit Governing Board Approved Amended Audit Contract* (if required by governing board policy)	
Mayor/Chairperson* (typed or printed)	Signature*
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA") NA	Signature
Date	Email Address

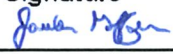
GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE

ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT

(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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.

Primary Governmental Unit Finance Officer* Jon Griffin	Signature* 
Date of Pre-Audit Certificate* 6/3/2026	Email Address* JON.GRIFFIN@APEXNC.ORG

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU	
Date DPCU Governing Board Approved Amended Audit Contract (If required by governing board policy)	
DPCU Chairperson (typed or printed)	Signature
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PRE-AUDIT CERTIFICATE
ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT
(Pre-audit certificate not required for hospitals)

Required by G.S. 159-28(a1) or G.S. 115C-441(a1)

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.

DPCU Finance Officer (typed or printed)	Signature
Date of Pre-Audit Certificate	Email Address