

Whereas	Primary Government Unit City of Hendersonville
and	Discretely Presented Component Unit (DPCU) (if applicable)
and	Auditor Gould Killian CPA Group, PA

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 06/30/24	and originally to be submitted to the LGC on	Date 10/31/24
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hereby agree that it is now necessary that the contract be modified as follows.

<input checked="" type="checkbox"/> Modification to date submitted to LGC	Original date 10/31/24	Modified date 12/20/24
<input checked="" type="checkbox"/> Modification to fee	Original fee 57,850	Modified fee 69,700

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

Reason(s) for Contract Amendment

- Change in scope
- Issue with unit staff/turnover/workload
- Issue with auditor staff/turnover/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 modify the date the audit will be submitted to the LGC, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Audits are due to the LGC four months after fiscal year end. Indicate NA if this is an amendment due to a change in cost only.

Client and audit firm were both impacted by Hurricane Helene. Should not impact timing of the completion of subsequent year audits. Client also experienced turnover at the Finance Director position in November 2024.

Additional Information

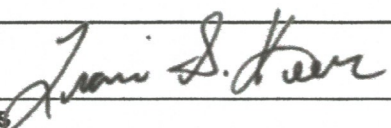
Please provide any additional explanation or details regarding the contract modification.

Fee modification is due to a greater number of major programs than expected. The not to exceed amount on the original contract included 2 major programs. 5 major programs were audited. As per the terms of the original contract, these 3 additional programs were audited at a fee of \$3,950 each.

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* Gould Killian CPA Group, PA	
Authorized Firm Representative* (typed or printed) Travis S. Keever	Signature* 
Date* 12/17/24	Email Address tkeever@gk-cpa.com

GOVERNMENTAL UNIT


Governmental Unit* City of Hendersonville	
Date Primary Government Unit Governing Board Approved Amended Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) Mayor Barbara Volk	Signature*
Date 1/8/2025	Email Address bvolk@hvlnc.gov

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* Krystal Powell	Signature* 
Date of Pre-Audit Certificate* 1/8/2025	Email Address* kpowell@hvlnc.gov