

Whereas	Primary Government Unit Town of Landis, NC
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A
and	Auditor Martin Starnes & Associates, CPAs, P.A.

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 06/30/25	and originally to be submitted to the LGC on	Date 12/31/25
-----	--------------------------------	--	------------------

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

<input type="checkbox"/> Modification to date submitted to LGC	Original date	Modified date
<input checked="" type="checkbox"/> Modification to fee	Original fee \$ 58,570.00	Modified fee \$58,570 plus single audit fees of \$4,250 for up to 2 major programs and \$4,250 per major program over 2

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.

NA

**Additional Information**

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

Change in audit scope from yellow book to single audit (added single audit fees)

**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* Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative* (typed or printed) Amber Y. McGhinnis	Signature* <i>Amber Y. McGhinnis</i>
Date* 06/18/25	Email Address amcghinnis@msa.cpa

**GOVERNMENTAL UNIT**

Governmental Unit* Town of Landis, NC	
Date Primary Government Unit Governing Board Approved <b>Amended</b> Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) Meredith Smith, Mayor	Signature*
Date	Email Address msmith@townoflandisnc.gov

Chair of Audit Committee (typed or printed, or "NA") N/A	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* Michael Ambrose, Town Manager/Finance Officer	Signature*
Date of Pre-Audit Certificate*	Email Address* mambrose@townoflandisnc.gov

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

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU N/A	
Date DPCU Governing Board Approved <b>Amended Audit Contract</b> (If required by governing board policy)	
DPCU Chairperson (typed or printed)	Signature
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA") N/A	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) N/A	Signature
Date of Pre-Audit Certificate	Email Address