

Whereas	Primary Government Unit BOARD OF COMMISSIONERS
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A
and	Auditor STRICKLAND HARDEE PLLC

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 06/30/22	and originally to be submitted to the LGC on	Date 06/30/23
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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 <input type="checkbox"/> Modification to fee	Original date 06/30/23	Modified date 12/31/23
	Original fee	Modified fee

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 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.

This is an intial audit for the Firm and the original trial balance as provided did not balance. As such, delays in issuing the audit were caused. The Town has provided a balanced trial balance to the auditor and we anticipate no future delays in completing subsequent audits.

Additional Information

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

The contract was modified to reflect the actual issuance timeframe in advance of uploading to the local government commission.

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* STRICKLAND HARDEE PLLC	
Authorized Firm Representative* (typed or printed) Nicholas Wicker	Signature* <i>Nick Wicker</i>
Date* 12/5/23	Email Address nick@shcpa.cpa

GOVERNMENTAL UNIT

Governmental Unit* BOARD OF COMMISSIONERS	
Date Primary Government Unit Governing Board Approved Amended Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) <i>Cameron Dochery</i>	Signature* <i>Cameron Dochery</i>
Date <i>12-14-2023</i>	Email Address <i>cdochery@townofrobbins.com</i>
Chair of Audit Committee (typed or printed, or "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* <i>Municipality</i>	Signature* <i>Courtney Bullard</i>
Date of Pre-Audit Certificate* <i>12/19/23</i>	Email Address* <i>finance@townofrobbins.com</i>

**This disbursement has been
Approved as required by
The Local Government
Budget & Fiscal Control Act**

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

DISCRETELY PRESENTED COMPONENT UNIT

DPCU N/A	
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) N/A	Signature
Date of Pre-Audit Certificate	Email Address