DEPARTMENT OF ADMINISTRATION
STANDARD AUDIT CONTRACT AMENDMENT

This contract amendment is made this 5th day of November, 20 25, by and among Nexus CPA Group, PLLC Certified Public Accountant (Contractor) and City of Sidney, Government Entity (Entity).

Audit Period and Payment: This contract amendment covers the following audit period(s):

July 1, 2024 to June 30, 2025

Reason for amendment (Please be specific and elaborate):

To amend the current fiscal year 2025 contract from a non federal to a federal audit. This will amend the issuance date from June 30, 2025 to March 31, 2025.

Amendments:

Paragraph 2.A. on page 1 of the Standard Audit Contract is amended to read as follows:

$ N/A for initial (or sole) audit covering: ______ to ______.
$ N/A for subsequent audit covering: ______ to ______.
$ 50,800 for subsequent audit covering: 07/01/24 to 06/30/25.
$ N/A for subsequent audit covering: ______ to ______.
$ N/A for subsequent audit covering: ______ to ______.

Any provision of this contract that does not allow Entity to define its financial reporting framework as prescribed in 2-7-504(2), MCA and ARM 2.4.401(2), or Contractor to opine on Entity's financial statements in accordance with Entity's defined financial reporting framework, is amended to accomplish the same and identifies Entity's financial framework as:

☑ Generally Accepted Accounting Principles.

☐ The Small Government Financial Reporting Framework, as defined at ARM 2.4.401.
Subject to State's approval of Entity's financial reporting framework, Entity shall include any supplementary information required by ARM 2.4.401.

Sections 1, 2, and 7 of Appendix A on pages A1 and A2 are amended to read as follows:

1. Audit Periods and Dates of Engagement
   A. This audit will cover the fiscal year(s) ending N/A ______, ______ (and ______).
   B. Date to commence audit work: N/A
   C. Date to submit final audit report to Entity and State: N/A

2. Time and Price for Engagement:
   A. Estimated Total hours: N/A
   B. Price for audit personnel $ N/A
      Price for travel $ N/A
      Price for report preparation $ N/A
      Total price for the engagement $ N/A

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards equal to or in excess of $1,000,000 during the fiscal year(s), or such other dollar amount ($ ___________) that is effective for the fiscal year(s) being audited.

-OR-

☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of less than $1,000,000 during the fiscal year(s), or such other dollar amount ($ ___________) that is effective for the fiscal year(s) being audited.

Sections 1, 2, and 7 of Appendix B on pages B1 and B2 are amended to read as follows:

1. Audit Periods and Dates of Engagement
   A. This audit will cover the fiscal year(s) ending N/A ________, ____________ (and ____________).
   B. Date to commence audit work: N/A
   C. Date to submit final audit report to Entity and State: N/A

2. Time and Price for Engagement:
   A. Estimated Total hours: N/A
   B. Price for audit personnel $ N/A
      Price for travel $ N/A
      Price for report preparation $ N/A
      Total price for the engagement $ N/A

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards equal to or in excess of $1,000,000 during the fiscal year(s), or such other dollar amount ($ ___________) that is effective for the fiscal year(s) being audited.

-OR-

☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of less than $1,000,000 during the fiscal year(s), or such other dollar amount ($ ___________) that is effective for the fiscal year(s) being audited.

Sections 1, 2, and 7 of Appendix C on pages C1 and C2 are amended to read as follows:

1. Audit Periods and Dates of Engagement
   - A. This audit will cover the fiscal year(s) ending June 30, 2025 (and __________).
   - B. Date to commence audit work: January 1, 2026
   - C. Date to submit final audit report to Entity and State: March 31, 2026

2. Time and Price for Engagement:
   - A. Estimated Total hours: 160
   - B. Price for audit personnel $ 50,800
     Price for travel $ N/A
     Price for report preparation $ N/A
     Total price for the engagement $ 50,800

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☑ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards equal to or in excess of $1,000,000 during the fiscal year(s), or such other dollar amount ($ __________) that is effective for the fiscal year(s) being audited.

-OR-

☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of less than $1,000,000 during the fiscal year(s), or such other dollar amount ($ __________) that is effective for the fiscal year(s) being audited.

Sections 1, 2, and 7 of Appendix D on pages D1 and D2 are amended to read as follows:

1. Audit Periods and Dates of Engagement
   - A. This audit will cover the fiscal year(s) ending N/A ______, ______ (and __________).
   - B. Date to commence audit work: N/A
   - C. Date to submit final audit report to Entity and State: N/A

2. Time and Price for Engagement:
   - A. Estimated Total hours: N/A
   - B. Price for audit personnel $ N/A
     Price for travel $ N/A
     Price for report preparation $ N/A
     Total price for the engagement $ N/A

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards equal to or in excess of $1,000,000 during the fiscal year(s), or such other dollar amount ($ __________) that is effective for the fiscal year(s) being audited.

-OR-

☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of less than $1,000,000 during the fiscal year(s), or such other dollar amount ($ __________) that is effective for the fiscal year(s) being audited.

Sections 1, 2, and 7 of Appendix E on pages E1 and E2 are amended to read as follows:

1. Audit Periods and Dates of Engagement
   - A. This audit will cover the fiscal year(s) ending N/A ________, __________ (and __________).
   - B. Date to commence audit work: N/A
   - C. Date to submit final audit report to Entity and State: N/A

2. Time and Price for Engagement:
   - A. Estimated Total hours: N/A
   - B. Price for audit personnel $ N/A
     Price for travel $ N/A
     Price for report preparation $ N/A
     Total price for the engagement $ N/A

7. The audit scope with regard to federal assistance received by the Entity for the above fiscal year(s) will be as indicated below:

☐ The audit will be a single audit conducted in accordance with the provisions of Uniform Guidance because the Entity expended a total amount of federal awards equal to or in excess of $1,000,000 during the fiscal year(s), or such other dollar amount ($ __________) that is effective for the fiscal year(s) being audited.

-OR-

☐ The audit will not be a single audit conducted in accordance with the provisions of Uniform Guidance and will not include audit coverage of any federal financial assistance in accordance with requirements of that federal regulation, because the Entity expended a total amount of federal awards of less than $1,000,000 during the fiscal year(s), or such other dollar amount ($ __________) that is effective for the fiscal year(s) being audited.

IN WITNESS WHEREOF:

Certified Public Accountant

Nexus CPA Group, PLLC
Firm Name

Printed Name:
Jonathan Mahrt

By: ______________________________
Authorized Representative

Date: ______________

Governmental Entity

City of Sidney
Entity Name

____

By: ______________________________
Authorized Representative

Date: ______________

Montana Department of Administration, Local Government Services Bureau

By: ______________________________
Approved

Date: ______________