LGC-205 Amendment

AMENDMENT TO CONTRACT TO AUDIT ACCOUNTS

Rev. 08/2025

Whereas

Primary Government Unit
Polk County, 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.

☑ Modification to date submitted to LGC

☐ Modification to fee

Original date	Modified date
12/31/25	02/12/26
Original fee	**Modified fee**

Primary (choose 1)	Other (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 six months after fiscal year end (ten months after fiscal year end for housing authorities). Indicate NA if this is an amendment due to a change in cost only.

N/A - this contract amendment is due to the late release of the 2025 compliance supplement

Additional Information

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

This contract amendment is due to the late release of the 2025 compliance supplement.

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* Amber Y. McGhinnis
Date* 12/03/25	Email Address amcghinnis@msa.cpa

GOVERNMENTAL UNIT

Governmental Unit* Polk County, NC	
Date Primary Government Unit Governing Board Approved **Amended** Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) Myron Yoder, Chairman	Signature*
Date	Email Address myoder@polknc.org

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

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") 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