LGC-205 Amendment **AMENDMENT TO CONTRACT TO AUDIT ACCOUNTS** Rev. 10/2021

Whereas — Primary Government Unit: Town of Black Mountain

and — Discretely Presented Component Unit (DPCU) (if applicable):

and — Auditor: Gould Killian CPA Group, 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 due on Audit Report Due Date: 12/31/25

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

	Original	Modified
☑ Modification to date	Original due date: 12/31/25	Modified due date: 03/18/26
☑ Modification to fee	Original fee: $ 52,400.00	Modified fee: $ 56,900.00

Primary (choose 1)	Other (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 extend the due date, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Indicate NA if this is an amendment due to a change in cost only.

Amendment to due date due to late Release of 2025 Compliance Supplement.

Additional Information

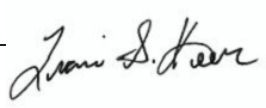
Please provide any additional explanation or details regarding the contract modification.

Increase in fee due to an additional major program being required to be single audited. The not-to-exceed amount in the original contract included one major program. The Town was required to have two major programs audited. The fee amendment reflects an additional $4,500 for the additional major program.

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, P.A.	
Authorized Firm Representative* (typed or printed) Travis S. Keever	Signature* 
Date* 03/20/26	Email Address tkeever@gk-cpa.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Black Mountain	
Date Primary Government Unit Governing Board Approved **Amended** Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) C. Michael Sobel	Signature*
Date	Email Address towncouncil@tobm.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* Richard Hicks	Signature*
Date of Pre-Audit Certificate*	Email Address* richard.hicks@tobm.org

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU	
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)	Signature
Date of Pre-Audit Certificate	Email Address