DEPARTMENT OF ADMINISTRATION

STANDARD AUDIT CONTRACT AMENDMENT

This contract amendment is made this Day day of Month, Year, by and among Contractor, Certified Public Accountant (Contractor) and Entity, Governmental Entity (Entity).

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

Month Day, Year, to Month Day, Year.

**Amendments:**

Paragraph 2.a. on page 1 of the standard audit contract is amended to read as follows:

$Amount for initial (or sole) audit covering Beginning Date to Ending Date.

$Amount for subsequent audit covering Beginning Date to Ending Date.

$Amount for subsequent audit covering Beginning Date to Ending Date.

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 reporting 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 Appendix on pages Appendix Page Number and Appendix Page Number are amended to read as follows:

1. Audit Periods and Dates of Engagement
   1. This audit will cover the fiscal year(s) ending Month Day, Year and Year.
   2. Date to commence audit work ending Month Day, Year.
   3. Date to submit final audit report to the Entity Month Day, Year.
2. Time and Price for Engagement
   1. Estimated total hours is Number of hours.
   2. Price for audit personnel is $Amount.

Price for travel is $Amount.

Price for report preparation is $Amount.

Total price for the engagement is $Amount.

1. The audit scope with regard to federal financial 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 $750,000 during the fiscal year(s), or such other dollar amount ($Amount) that is effective for the fiscal year(s) being audited.

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 $750,000 during the fiscal year(s), or such other dollar amount ($Amount) that is effective for the fiscal year(s) being audited.

**IN WITNESS WHEREOF:**

**Certified Public Accountant**

Firm Name

Firm Name

By: Date: Date

Authorized Representative

**Governmental Entity**

Entity Name

Entity Name

By: Date: Date

Authorized Representative

**Montana Department of Administration,**

**Local Government Services**

By: Date: Date

Authorized Representative