**DEPARTMENT OF ADMINISTRATION**

STANDARD AUDIT CONTRACT AMENDMENT

This contract amendment is made this day of , 2025, by and among , Certified Public Accountant (Contractor) and , Governmental Entity (Entity).

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

Reason for amendment: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Amendments:**

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

$ for initial (or sole) audit covering to .

$ for subsequent audit covering to

$ 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 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 A on pages A1 and A2 are amended to read as follows:

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

Price for travel is $ .

Price for report preparation is $ .

Total price for the engagement is $.

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 $750,000 during the fiscal year(s), or such other dollar amount ($ ) 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
   1. This audit will cover the fiscal year(s) ending N/A and
   2. Date to commence audit work ending N/A .
   3. Date to submit final audit report to the Entity N/A
2. Time and Price for Engagement
   1. Estimated total hours is N/A .
   2. Price for audit personnel is $ N/A

Price for travel is $ .

Price for report preparation is $ .

Total price for the engagement is $ N/A .

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.

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
   1. This audit will cover the fiscal year(s) ending N/A and N/A
   2. Date to commence audit work ending .
   3. Date to submit final audit report to the Entity
2. Time and Price for Engagement
   1. Estimated total hours is N/A .
   2. Price for audit personnel is $ N/A

Price for travel is $ .

Price for report preparation is $ .

Total price for the engagement is $ N/A .

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

By: Date:

Authorized Representative

**Governmental Entity**

Entity Name

By: Date:

Authorized Representative

**Montana Department of Administration,**

**Local Government Services Bureau**

By: Date:

Authorized Representative