

DEPARTMENT OF ADMINISTRATION

STANDARD AUDIT CONTRACT AMENDMENT

This contract amendment is made this _____ day of _____, 20____, by and among _____ Certified Public Accountant (Contractor) and _____ Local Government Entity (Entity).

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

Reason for amendment (Please be specific and elaborate):

Amendments:

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

- App. A: \$ _____ for initial (or sole) audit covering _____ to _____.
- App. B: \$ _____ for subsequent audit covering _____ to _____.
- App. C: \$ _____ for subsequent audit covering _____ to _____.
- App. D: \$ _____ for subsequent audit covering _____ to _____.
- App. E: \$ _____ 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: _____(and _____)
 - B. Date to commence audit work: _____
 - C. Date to submit final audit report to Entity and State: _____
2. Time and Price for Engagement
 - A. Estimated total hours: _____
 - B. Price for audit personnel \$ _____
 - Price for travel \$ _____
 - Price for report preparation: \$ _____
 - The total price for this engagement \$ _____

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: _____(and _____)
- B. Date to commence audit work: _____
- C. Date to submit final audit report to Entity and State: _____
2. Time and Price for Engagement
- C. Estimated total hours: _____
- D. Price for audit personnel \$ _____
- Price for travel \$ _____
- Price for report preparation: \$ _____
- The total price for this engagement \$ _____
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: _____(and _____)
- B. Date to commence audit work: _____
- C. Date to submit final audit report to Entity and State: _____
2. Time and Price for Engagement
- E. Estimated total hours: _____
- F. Price for audit personnel \$ _____
- Price for travel \$ _____
- Price for report preparation: \$ _____
- The total price for this engagement \$ _____

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: _____(and _____)
 - B. Date to commence audit work: _____
 - C. Date to submit final audit report to Entity and State: _____
2. Time and Price for Engagement
 - A. Estimated total hours: _____
 - B. Price for audit personnel \$ _____
 - Price for travel \$ _____
 - Price for report preparation: \$ _____
 - The total price for this engagement \$ _____
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: _____(and _____)
 - B. Date to commence audit work: _____
 - C. Date to submit final audit report to Entity and State: _____
2. Time and Price for Engagement
 - A. Estimated total hours: _____
 - B. Price for audit personnel \$ _____
 - Price for travel \$ _____
 - Price for report preparation: \$ _____
 - The total price for this engagement \$ _____

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

Firm Name

By: _____
Authorized Representative

Date: _____

Printed Name: _____

Local Government Entity

Entity Name

Date: _____

By: _____
Authorized Representative

Title: _____

Printed Name: _____

**Montana Department of Administration,
Local Government Services Bureau**

Approved By: _____

Date: _____

Printed Name: _____

Title: _____