

Whereas	Primary Government Unit Buncombe County
and	Discretely Presented Component Unit (DPCU) (if applicable)
and	Auditor CliftonLarsonAllen LLP

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 06/30/18	and originally due on	Audit Report Due Date 01/31/19
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hereby agree that it is now necessary that the contract be modified as follows.

<input checked="" type="checkbox"/> Modification to due date: <input type="checkbox"/> Modification to fee:	Original due date 01/31/19	Modified due date 03/31/19
	Original fee	Modified fee

EXPLANATION OF MODIFIED CONTRACT TERMS

Please provide an explanation for the modification of terms. 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.

Contract previously extended from October 31, 2018 to January 31, 2019.

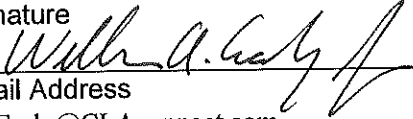
This contract amendment is required to address an extension of time for completion as a result of scope changes and additional procedures resulting from facts and circumstances related to the on-going FBI investigation, the County's ERP system conversion, and turnover of key County personnel.

The occurrence of all of the aforementioned events in a single fiscal year is highly unusual and not expected to recur. Therefore the County does not expect to require an extension of time in future years.

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 CliftonLarsonAllen LLP	
Authorized Firm Representative (typed or printed) William A. Early Jr.	Signature 
Date 01/11/19	Email Address Bill.Early@CLAconnect.com

GOVERNMENTAL UNIT

Governmental Unit Buncombe County	
Date Primary Government Unit Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed)	Signature
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA")	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 charter schools or 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	Signature
Date of Pre-Audit Certificate	Email Address

**SIGNATURE PAGE – DPCU
(complete only if applicable)**

DISCRETELY PRESENTED COMPONENT UNIT

DPCU	
Date DPCU Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
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 charter schools or 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