



Buncombe County Board of Commissioners

Request for Board Action

Meeting Date: 11/21/2023

Consent Agenda

Department: Finance

Presenter(s): Melissa Moore, Finance Director

Contact(s): Melissa Moore, Finance Director

Subject: External Audit Contract Extension – Mauldin & Jenkins

Brief Summary: On April 4, 2023, the County Commission approved a contract with Mauldin & Jenkins for audit of the County's 2023 fiscal year. The initial fee included all work anticipated based on prior year audits, available information, and up to 5 single-audit of grant program. During the current audit, the Justice Involved SUD (substance use disorder) grant program was identified as meeting the \$500,000 threshold for additional audit procedures as required by legal guidelines and auditing standards.

Additionally, Mauldin & Jenkins have requested the contract end date be extended to 12/31/2023 to allow more time to complete work. The contract amendment increases the contract amount from \$185,000 to \$194,000, which will be paid for with existing budget and extends the original contract date. The additional fee covers the single-audit for the 6th grant program, which was in excess of the initial fee and scope of work. Due to the increase in the contract amount, the scope change, and the change of contract end date, the Board of Commissioners will need to approve the amendment.

Recommended Motion & Requested Action: Approve and sign the contract amendment.

County Manager's comments and Recommendation: Recommends approval.