

Whereas	Primary Government Unit Rutherford County, North Carolina
and	Discretely Presented Component Unit (DPCU) (if applicable)
and	Auditor Gould Killian CPA Group, PA

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 10/31/18
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hereby agree that it is now necessary that the contract be modified as follows.

☒ Modification to due date:

Original due date

10/31/18

Modified due date

12/05/18

☐ Modification to fee:

Original fee

Modified fee

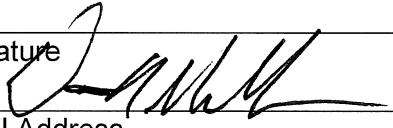
EXPLANATION OF MODIFIED CONTRACT TERMS

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.

Audit was slightly late due to final single audit determinations and scheduling of testing. To the extent possible, both parties will try to make these determinations earlier 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 Gould Killian CPA Group, PA	
Authorized Firm Representative (typed or printed) Daniel R. Mullinix	Signature 
Date 04/10/19	Email Address dmullinix@gk-cpa.com

GOVERNMENTAL UNIT

Governmental Unit Rutherford County, North Carolina	
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