

Amendment to Standard Audit Contract 10/11

Governmental Entity:

City of Red Lodge

Contractor:

JOSEPH EVE

Period covered by audit contract: 07/01/2011 to 06/30/2014

Amendment:

Paragraph 2.a. on page 1 of 12, of the standard audit contract is amended to read as follows:

- a. In consideration of the faithful performance of this contract, the Entity will pay the Contractor for the audit work on the basis of time and necessary out-of-pocket expenses, which will not exceed:

\$ _____ \$ _____ for initial (or sole) audit covering ___/___/___ to ___/___/___
\$ _____ \$ _____ for subsequent audit covering ___/___/___ to ___/___/___
\$ _____ \$ 29,000 for subsequent audit covering 07 / 01 / 13 to 06 / 30 / 14

The fees are set out in detail in Appendices A, B & C, as applicable, which are attached hereto and by this reference made a part hereof.

Sections 1, 2, and 7 of Appendix C on Pages C1 and C2 are amended to read as follows:

1. Audit Period and Dates of Engagement:

A. This audit will cover the fiscal year(s) ending
June 30, 2014 (and _____).
(Month & Day) (Year) (Year)

B. Date to commence audit work: December 2014

C. Date to submit final audit report to Entity and State: March 31 2015

2. Time and Price for Engagement:

FY(s) Ending June 30, 2014 (and _____).
(Month & Day) (Year) (Year)

A. Estimated total hours - _____ 475

B. Price for audit personnel	\$ _____	\$ <u>27,000</u>
Price for Travel	_____	<u>1,200</u>
Price for typing, clerical and report preparation	_____	<u>800</u>
Total price for this engagement	\$ _____	\$ <u>29,000</u>

7. 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 OMB Circular A-133 because the Entity expended a total amount of federal awards **equal to or in excess of \$500,000** during the fiscal year(s), or such other dollar amount as may be established by OMB 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 OMB Circular A-133, and will not include audit coverage of any federal financial assistance in accordance with requirements of that Circular, because the Entity expended a total amount of federal awards of **less than \$500,000** during the fiscal year(s), or such other dollar amount as may be established by OMB that is effective for the fiscal year(s) being audited.

IN WITNESS WHEREOF:
Certified or Licensed Public Accountant

JOSEPH EVE

Firm Name

By: _____
Authorized Representative

Date: _____

Governmental Entity

City of Red Lodge

Entity Name

By: _____
Authorized Representative

Date: _____

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

By: _____
Authorized Representative

Date: _____