



# Gaston County

Gaston County  
Board of Commissioners  
www.gastongov.com

## Financial and Management Services - Finance Board Action

File #: 25-605

Commissioner Hovis - Financial and Management Services - Finance - To Approve the Amended Contract with Martin Starnes & Associates, CPAs, P.A. for the Fiscal Year 2025 Audit

### STAFF CONTACT

Kyle Sutherland - Finance - 704-866-3130

### BUDGET IMPACT

N/A

### BACKGROUND

Martin Starnes & Associates, CPAs, P.A. has submitted an amended contract for the Fiscal Year 2025 audit. Board Action 2025-049 was approved by the Board of Commissioners on 02/25/2025 (original Board Action audit contract approval for contract 2025-077). The amendment is necessary due to the late release of the 2025 Compliance Supplement. The amendment is a time extension for the date that the audit will be submitted to the LGC. The amendment extends the contract period to 02/12/2026. There is no change to the not-to-exceed contract amount of \$150,150.00.

### POLICY IMPACT

N/A

### ATTACHMENTS

Amended Audit Contract

DO NOT TYPE BELOW THIS LINE

I, Donna S. Buff, Clerk to the County Commission, do hereby certify that the above is a true and correct copy of action taken by the Board of Commissioners as follows:

NO.	DATE	M1	M2	JBailey	CBrown	CCloninger	AFraley	BHovis	TKeigher	SShehan	Vote
2025-399	12/09/2025	SS	JB	A	A	A	A	A	AB	A	U

### DISTRIBUTION:

Laserfiche Users

A=AYE, N=NAY, AB=ABSENT, ABS=ABSTAIN, U=UNANIMOUS

Whereas	Primary Government Unit Gaston County, NC
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A
and	Auditor Martin Starnes & Associates, CPAs, P.A.

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 06/30/25	and originally to be submitted to the LGC on	Date 12/31/25
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hereby agree that it is now necessary that the contract be modified as follows.

☒ Modification to date submitted to LGC

☐ Modification to fee

Original date 12/31/25	Modified date 02/12/26
Original fee	Modified fee

Primary Other  
(choose 1)(choose 0-2)

#### Reason(s) for Contract Amendment

- |                                  |                          |  |
|----------------------------------|--------------------------|--|
| <input type="radio"/>            | <input type="checkbox"/> | Change in scope  |
| <input type="radio"/>            | <input type="checkbox"/> | Issue with unit staff/turnover/workload  |
| <input type="radio"/>            | <input type="checkbox"/> | Issue with auditor staff/turnover/workload   |
| <input type="radio"/>            | <input type="checkbox"/> | Third-party financial statements not prepared by agreed-upon date  |
| <input type="radio"/>            | <input type="checkbox"/> | Unit did not have bank reconciliations complete for the audit period   |
| <input type="radio"/>            | <input type="checkbox"/> | Unit did not have reconciliations between subsidiary ledgers and general ledger complete                                   |
| <input type="radio"/>            | <input type="checkbox"/> | Unit did not post previous years adjusting journal entries resulting in incorrect beginning balances in the general ledger |
| <input type="radio"/>            | <input type="checkbox"/> | Unit did not have information required for audit complete by the agreed-upon time  |
| <input type="radio"/>            | <input type="checkbox"/> | Delay in component unit reports  |
| <input type="radio"/>            | <input type="checkbox"/> | Software - implementation issue  |
| <input type="radio"/>            | <input type="checkbox"/> | Software - system failure  |
| <input type="radio"/>            | <input type="checkbox"/> | Software - ransomware/cyberattack  |
| <input type="radio"/>            | <input type="checkbox"/> | Natural or other disaster  |
| <input checked="" type="radio"/> | <input type="checkbox"/> | Other (please explain)   |

#### Plan to Prevent Future Late Submissions

If the amendment is submitted to modify the date the audit will be submitted to the LGC, please indicate the steps the unit and auditor will take to prevent late filing of audits in subsequent years. Audits are due six months after fiscal year end (ten months after fiscal year end for housing authorities). Indicate NA if this is an amendment due to a change in cost only.

N/A - this contract amendment is due to the late release of the 2025 compliance supplement

#### Additional Information


Please provide any additional explanation or details regarding the contract modification.

This contract amendment is due to the late release of the 2025 compliance supplement.

**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*	
Martin Starnes & Associates, CPAs, P.A.	
Authorized Firm Representative* (typed or printed) Amber Y. McGhinnis	Signature* 
Date* 11/29/25	Email Address amcghinnis@msa.cpa

## GOVERNMENTAL UNIT

Governmental Unit*	
Gaston County, NC	
Date Primary Government Unit Governing Board Approved <b>Amended</b> Audit Contract* (If required by governing board policy)	
Mayor/Chairperson* (typed or printed) Chad Brown, Chairman	Signature*
Date	Email Address chad.brown@gastongov.com

Chair of Audit Committee (typed or printed, or "NA") N/A	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 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* N/A	Signature*
Date of Pre-Audit Certificate*	Email Address*

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

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU N/A	
Date DPCU Governing Board Approved <b>Amended</b> Audit Contract <small>(If required by governing board policy)</small>	
DPCU Chairperson (typed or printed)	Signature
Date	Email Address

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**

**\*ONLY REQUIRED IF FEES ARE MODIFIED IN THE AMENDED CONTRACT\***

*(Pre-audit certificate not required for 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) N/A	Signature
Date of Pre-Audit Certificate	Email Address