



Gaston County

Gaston County
Board of Commissioners
www.gastongov.com

Finance Board Action

File #: 18-471

Commissioner Worley - Finance - To Approve the Amended Contract with Martin Starnes & Associates, CPAs, P.A. for the Fiscal Year 2018 Audit

STAFF CONTACT

Linda Grimsley - Interim Finance Director - 704-866-3035

BUDGET IMPACT

N/A

BUDGET ORDINANCE IMPACT

N/A

BACKGROUND

Our auditor, Martin Starnes & Associates, CPA's has submitted an amended contract for our Fiscal Year 2018 audit. Contract 2018-055 was approved by the BOC on 2/27/2018. The amendment is necessary due to several factors including the resignation of the Finance Director before completion of the audit, reconciling and reporting issues related to the Munis software conversion, and to reconciling issues between GEMS and EMS Management and Consultants, Inc., the contractor providing billing and collection services for GEMS. The amendment extends the contract period to 2/28/2019. There is no change to the contract amount of \$89,350.

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	CBrown	JBrown	AFrley	BHovis	TKelgher	TPHilbert	RWorley	Vote
2018-300	12/11/2018	RW	JB	AB	A	AB	A	A	A	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) NA
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 06/30/18	and originally due on	Audit Report Due Date 10/31/18
-----	--------------------------------	-----------------------	-----------------------------------

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 02/28/19
☐ 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.

Additional time is needed due to resignation of the Finance Director before completion of the audit, reconciling and reporting issues related to Munis software conversion and also due to reconciling issues with the FY18 GEMS receivable, more specifically with the billing/collection agency records.

Note - chair has changed since original contract was signed.

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 11/20/18	Email Address amcghinnis@martinstarnes.com

GOVERNMENTAL UNIT

Governmental Unit Gaston County, NC	
Date Primary Government Unit Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-44(a)) 2/27/2018	
Mayor/Chairperson (typed or printed) Tracy Philbeck, Chair	Signature 
Date 12/11/2018	Email Address tracy.philbeck@gastongov.com

Attest:

Clerk to the Board

Chair of Audit Committee (typed or printed, or "NA") 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 NA	
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") 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