



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 |
| Original fee | Modified fee |

☐ Modification to 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.

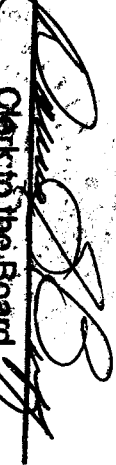
By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

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 |