

AMENDMENT # _____
CONTRACT TO AUDIT ACCOUNTS
OF

(Name of Organization)

FROM _____ TO _____

This amendment made this _____ day of _____, _____, by and between _____

(Auditor) (hereinafter referred to as the "auditor")

and _____, hereinafter referred to as the "organization", as follows:
(Name of Organization)

1. In accordance with the requirements of paragraph 12 of the Contract to Audit Accounts, this writing amends the Contract to Audit Accounts executed between the auditor and the organization regarding the financial and compliance audit of the organization for the period beginning _____, and ending _____ which was approved by the Comptroller's Office on _____.

2. This amendment is entered into for the following purpose:

3. Select "a" OR "b" below:

a. The findings and questioned costs (if any) resulting from the work covered by this amendment **Will** be communicated in a separate written report, setting forth findings, recommendations for improvement, concurrence or nonconcurrence of appropriate officials with the audit findings, and comments on corrective action taken or planned. The auditor shall file **one (1)** electronic copy of said report with the Comptroller of the Treasury, State of Tennessee. The auditor shall furnish _____ printed copies and/or an electronic copy of the report to the organization's management and those charged with governance. It is anticipated that the auditor's report shall be filed prior to _____. Requirements for additional copies, including those to be filed with the appropriate officials of granting agencies, are listed below:

b. The findings and questioned costs (if any) resulting from the work covered by this amendment **Will Not** be communicated in a separate written report. However, the results of the work will be incorporated in the annual audit report either in the internal control and compliance report(s), notes to the financial statements, and/or the management letter, as required by *Government Auditing Standards*.

4. The auditor agrees to retain working papers for no less than five (5) years from the date the report is received by the Department of Audit. In addition, the auditor agrees that all audit working papers shall, upon request, be made available in the manner requested by the Comptroller for review by the Comptroller of the Treasury or the Comptroller's representatives, agents, and legal counsel, while the audit is in progress and/or subsequent to the completion of the report. Furthermore, at the Comptroller's discretion, it is agreed that the working papers will be reviewed at the office of the auditor, the entity, or the Comptroller and that copies of the working papers can be made by the Comptroller's representatives or may be requested to be made by the firm and may be retained by the Comptroller's representatives.

5. In consideration of the satisfactory performance of the provisions of this amendment, the organization shall pay to the auditor a fee of (Fees may be fixed amounts or per diem.) (Fixed Amount: _____) or (Estimated gross fee: _____)

(If per diem, an estimated gross fee should be furnished to the governing unit for budgetary purposes. A schedule of such per diem fees should be set forth below. Interim billings may be arranged with consent of both parties to this contract.) Provision for the payment of fees under this agreement has been or will be made by appropriation of management and those charged with governance.

SCHEDULE OF PER DIEM FEES:

6. This writing, including the original contract and any additional amendments, contains all terms of this contract. There are no other agreements between the parties hereto and no other agreements relative hereto shall be enforceable, unless entered into in accordance with the procedures set out herein and approved by the Comptroller of the Treasury, State of Tennessee.

Audit Firm

By _____
Signature

Title/Position: _____

E-mail Address: _____

Date: _____

Governmental Unit or Organization

By _____
Signature

Title/Position: _____

E-mail Address: _____

Date: _____

Approved by the Comptroller of the Treasury, State of Tennessee

For the Comptroller:

By _____

Date: _____