



Dave Yost • Auditor of State

MODIFICATION/EXTENSION AGREEMENT

This Agreement between **Auditor of State Dave Yost** (Auditor), _____
_____ County (Public Office), and _____ an
independent public accountant (IPA), modifies or extends an existing agreement between these parties as identified
in SECTION I below and incorporated herein by reference. These parties agree to abide by all terms and conditions
of the original agreement, except as specifically identified in Section II below, and that **no remuneration will be
granted in relation to work performed under this modification/extension prior to the execution of this
Agreement by all parties.**

SECTION I – ORIGINAL CONTRACT INFORMATION

Public Office Name on RFP _____
Original Contract Period _____
Date RFP was issued _____ Date MOA Executed _____
Public Office Contact _____ E-mail _____
IPA Contact _____ E-mail _____

SECTION II – MODIFICATION/EXTENSION INFORMATION

**Modifications are only appropriate for audit services that were not known at the time of the original proposal
and could not have reasonably been anticipated by the parties during the bid process.** The hourly rate for
modified services should not exceed the hourly rate originally proposed by the IPA firm. If multiple audit periods
are involved with this modification, contact the regional representative noted in the RFP for further instructions.

Fiscal Year(s) Impacted by Modification/Extension: _____

Category (check all that apply):

_____ Change in Accounting or Auditing Standards _____ Change in Laws or Regulations
_____ Change in Scope _____ Change in Contract Period _____ Other: _____

Detailed Explanation for Modification/Extension (include any additional reports required):

SECTION II – MODIFICATION/EXTENSION INFORMATION (Continued)

Impact on Cost:

	<u>HOURS</u>	<u>RATE</u>	<u>COST</u>
Original Contract	_____	_____	_____
Previous Modification dated: _____	_____	_____	_____
Previous Modification dated: _____	_____	_____	_____
Current Modification	_____	_____	_____
New Contract Total	_____	_____	_____

SECTION III – RECITALS/APPROVAL

Due to the need for a contract modification/extension, as stated in SECTION II above, the parties with intent to be legally bound agree as follows:

1. IPA shall, in the performance of its audits of Public Office for the fiscal year(s) set forth in the original Memorandum of Agreement and in this Agreement, perform all audit work as set forth in the original Memorandum of Agreement and in this Agreement;
2. In consideration of the modification/extension to the audit work documented herein, the Public Office shall make payment to the IPA as set forth in the original Memorandum of Agreement, as modified in SECTION II of this agreement above;
3. The performance of the audit work provided for in this Agreement, and all related payments provided for herein, shall in all respects be subject to the terms and conditions set forth in the prior Contract;
4. Should this modification/extension cause the total hours of the contract to exceed the threshold established for use of a MBE/EDGE firm, the IPA shall follow all minority participation requirements of the original contract. If applicable, the required MBE/EDGE subcontractor with respect to this Agreement will be:

Subcontractor: _____

Address: _____

In the event of any conflict or inconsistency between the provisions of this Agreement and the parties' prior contract, the provisions of this Agreement shall control in all respects.

IN WITNESS WHEREOF, Auditor, Public Office and IPA have executed this agreement.

	Date
	Date
Auditor of State	Date