

Whereas	Primary Government Unit City of High Point, North Carolina
and	Discretely Presented Component Unit (DPCU) (if applicable) N/A
and	Auditor Cherry Bekaert LLP

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
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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 01/31/19
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.*

The City of High Point Financial Services Department has experienced significant turnover. Four positions were vacated between July 1 and October 31, one of those being the Director of Financial Services, and the other 2 positions were highly critical Accountant positions. The Director played a large role in completion of our CAFR, as did our Accountants. Due to the significant loss of staff resources during our most difficult time of year, we are unable to complete our CAFR timely and expect completion by 1-31-19. The City is currently recruiting for a new Director. In addition, discussions are in progress as to the possibility of additional staff or other resources to assist with the CAFR in the future, in order to ensure more timely completion.

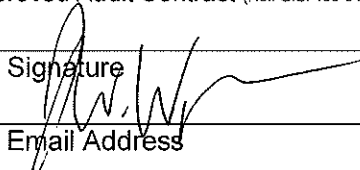
By their signatures on the following pages, the Auditor, the Primary Government Unit, and the DPCU (if applicable), agree to these modified terms.

## SIGNATURE PAGE

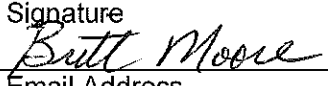
## AUDIT FIRM

Audit Firm Cherry Bekaert LLP	
Authorized Firm Representative (typed or printed) Eddie Burke	Signature
Date 11/08/18	Email Address EBurke@cbh.com

## GOVERNMENTAL UNIT

Governmental Unit City of High Point, North Carolina	
Date Primary Government Unit Governing Board Approved Audit Contract (Ref. G.S. 159-34(a) or G.S. 115C-447(a))	
Mayor/Chairperson (typed or printed) Jay W. Wagner	Signature 
Date 11/26/2018	Email Address jay.wagner@highpointnc.gov

## Finance

Chair of Audit Committee (typed or printed, or "NA") Britt Moore	Signature 
Date 11/26/2018	Email Address britt.moore@highpointnc.gov

## 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 N/A	
Date DPCU Governing Board Approved Audit Contract (Ref: G.S. 159-34(a) or G.S. 115C-447(a))	
DPCU Chairperson (typed or printed) N/A	Signature
Date	Email Address N/A

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

**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) N/A	Signature
Date of Pre-Audit Certificate	Email Address N/A