

## **Amendment of Independent Auditor's Contract**

The undersigned parties agree to amend the section titled "Timing, Location, and Conduct of Audit Work" incorporated by reference in Section XII. MATERIALS INCORPORATED BY REFERENCE of the independent auditor contract dated \_\_\_\_/\_\_\_\_/\_\_\_\_, as follows:

### **Timing, Location, and Conduct of Audit Work**

The official records and reports of the school district shall not be taken from the board of education office during the course of the audit engagement, except that during times of a declared emergency requiring social distancing, the board of education may approve the temporary removal of records if no other practicable means of allowing for review of the records is available and the following conditions are met:

A- school district cannot or does not wish to provide copies and the school district is comfortable with the auditor having the original documentation,

B- school district and accountant firm sign a written inventory list of items that is being picked up and returned to board office, and

C- records are safely kept in possession of auditor for a week or less.

No other terms or conditions of the above mentioned contract shall be negated or changed as a result of this amendment.

AGREED TO BY:

\_\_\_\_\_  
BOARD OF EDUCATION

\_\_\_\_\_  
ACCOUNTANT/FIRM

\_\_\_\_\_  
BY: SCHOOL BOARD CHAIR

\_\_\_\_\_  
DATE

\_\_\_\_\_  
BY: PARTNER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SECRETARY

\_\_\_\_\_  
DATE

ACCEPTED BY:

STATE COMMITTEE FOR SCHOOL DISTRICT AUDITS

\_\_\_\_\_  
BY: STATE COMMITTEE CHAIR

\_\_\_\_\_  
DATE