



Auditor of State of Ohio

MODIFICATION AGREEMENT

This Agreement between **Auditor of State Dave Yost** (Auditor), **Plain City Public Library, Madison County** (Public Office), and **Perry & Associates, CPAs AC** an independent public accountant (IPA), modifies 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 prior to the execution of this Agreement by all parties.**

SECTION I – ORIGINAL CONTRACT INFORMATION

Public Office Name on RFP	Plain City Public Library, Madison County		
Original Contract Period	01/01/2011 To: 12/31/2014		
Date RFP was issued	12/04/2012	Date MOA Executed	03/15/2013
Public Office Contact	Sharon Berry, Fiscal Officer	E-mail	sberry@plaincitylib.org
IPA Contact	Bethany Nelson	E-mail	bnelson@perrycpas.net

SECTION II – MODIFICATION INFORMATION

Modifications are only appropriate for engagement 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 engagement periods are involved with this modification, contact the regional representative noted in the RFP for further instructions.

Fiscal Period Impacted by this Modification: From 01/01/2015 through 12/31/2016

IPA Engagement Due Date: 6/30/2017

Category (check all that apply):

	Change in Accounting or Auditing Standards		Change in Laws or Regulations
X	Change in Scope		Change in IPA Report Due Date
	Other:		

NOTE: If the Modification is the result of a Change in Scope from a full audit to an AUP, a breakdown of budgeted hours for the AUP engagement is required to be submitted with the Modification Agreement for approval. The Breakdown of Budgeted Hours form in Appendix A must be completed for AUP engagements.

Explanation for Modification (include any additional reports required):

Plain City Library is going from an audit to an agreed-upon-procedures.

SECTION II – MODIFICATION INFORMATION (Continued)

Impact on Cost:	HOURS	RATE	COST	Subcontractor Cost Impact
Original Contract for Impacted Period	59.0	\$50.42	\$2,975	\$0
Previous Modification(s)	0.0	\$50.42	\$0	\$0
Current Modification for Impacted Period	-19.0	\$50.42	-\$958	\$0
New Contract Total for Impacted Period	40.0	\$50.42	\$2,017	\$0

SECTION III – RECITALS/APPROVAL

Due to the need for a contract modification, 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 engagements related to the Public Office for the fiscal period set forth in the original Contract, previous Modification Agreements, and in this Agreement, perform all engagement work as set forth in the original Memorandum of Agreement, previous Modifications Agreements and in this Agreement;
2. In consideration of the modification to the engagement 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 engagement 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 original Contract;
4. Should this modification cause the total hours of the contract to exceed the threshold established for use of a MBE/EDGE subcontractor, the IPA shall follow all minority participation and other relevant requirements of the original contract. If applicable, the required MBE/EDGE subcontractor with respect to this Agreement will be:

Subcontractor:

5. Should this modification involve the use of other subcontractors, the IPA shall follow all relevant requirements of the original contract. If applicable, the other 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.

Jodey Altier (Perry & Associates, CPAs AC)

[IPA Firm]

04/08/2017

Date

Sharon Berry, Fiscal Officer (Plain City Public Library)

Legislative Authority or Designee for Public Office

04/10/2017

Date

Ami Mayne, Director of Audit Administration

Auditor of State

04/10/2017

Date

APPENDIX A

*AGREED-UPON PROCEDURES
BREAKDOWN OF BUDGETED HOURS*

	Budgeted Hours
Planning Information	8
Cash and Investments	4
Charges for Services	0
Income Tax	0
Property Tax, Intergovernmental & Other Confirmable Receipts	4
Other Cash Receipts	0
Non-Payroll Expenditures	4
Payroll Expenditures	5
Debt Service	1
Compliance	4
Other Entity Specific Procedures	0
Final Report	5
Supervision and Administration	5
Total Hours	40