

Document: O.C.G.A. § 50-8-38**O.C.G.A. § 50-8-38****Copy Citation**

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**GA - Official Code of Georgia Annotated TITLE 50. STATE GOVERNMENT CHAPTER 8.
DEPARTMENT OF COMMUNITY AFFAIRS ARTICLE 2. REGIONAL COMMISSIONS PART 1.
LEGISLATIVE FINDINGS**

§ 50-8-38. Accounting of funds by commission; disclosure; access to documents

(a) A regional commission shall keep books of account reflecting all funds received, expended, and administered by the regional commission which shall be independently audited at least once in each fiscal year during which a regional commission functions. Such audit shall be conducted in accordance with generally accepted government auditing standards. The state auditor shall promulgate policies and procedures for procurement of such audit of the financial affairs of a regional commission and shall annually review the audit procurement process to determine compliance with established policies and procedures. The regional commission shall be responsible for the costs associated with such audit. The auditor's report shall be presented to the governing body of each member within the region and to the department. Beginning July 1, 1990, the books of account shall be kept in a standard, uniform format to be determined by the state auditor and the commissioner. Each regional commission shall update its books of account on a quarterly basis and shall present the quarterly update to the commissioner. The state auditor shall conduct at least triennially a performance audit of all state funds received by each regional commission and the department shall provide funds for such audits. The state auditor shall provide copies of a performance audit of a regional commission to the chief elected official of each county and municipality within the regional commission's region.

(b) In conducting a performance audit of a regional commission, the state auditor shall be allowed access to all books, records, and documents of the regional commission and all books, records, and documents of any nonprofit corporations either created or controlled or caused to be created by the regional commission, to the extent the state auditor deems necessary.

(c)

(1) Each annual audit report of a regional commission shall be completed and a copy of the report forwarded to the state auditor within 180 days after the close of the regional commission's fiscal year. In

addition to the audit report, the regional commission shall forward to the state auditor, within 30 days after the audit report due date, written comments on the findings and recommendations in the report, including a plan for corrective action taken or planned and comments on the status of corrective action taken on prior findings. If corrective action is not necessary, the written comments should include a statement describing the reason it is not.

(2) The state auditor shall review the audit report and written comments submitted to his or her office to ensure that they meet the requirements for audits provided for in subsection (a) of this Code section. If the state auditor finds the requirements for audits have not been complied with, the state auditor shall, within 60 days of his or her receipt of the audit or the written comments, notify the regional commission and the auditor who performed the audit and shall submit to them a list of deficiencies to be corrected. A copy of this notification shall also be sent by the state auditor to the chief elected official of each county and municipality within the regional commission's region and to each member of the General Assembly whose senatorial or representative district includes any part of the regional commission's region.

(3) If the state auditor has not received any required audit or written comments by the date specified in paragraph (1) of this subsection, the state auditor shall within 30 days of such date notify the regional commission that the audit has not been received as required by law. A copy of this notification shall also be sent by the state auditor to the chief elected official of each county and municipality within the regional commission's region and to each member of the General Assembly whose senatorial or representative district includes any part of the regional commission's region.

(4) The state auditor, for good cause shown by those regional commissions in which an audit is in the process of being conducted or will promptly be conducted, may waive the requirement for completion of the audit within 180 days. Such waiver shall be for an additional period of not more than 180 days and no such waiver shall be granted for more than two successive years to the same regional commission.

(d) A copy of the report and of any comments made by the state auditor pursuant to paragraph (2) of subsection (c) of this Code section shall be maintained as a public record for public inspection during the regular working hours at the principal office of the regional commission.

(e) Upon a failure, refusal, or neglect to have an annual audit made or a failure to file a copy of the annual audit report with the state auditor or a failure to correct auditing deficiencies noted by the state auditor, the state auditor shall cause a prominent notice to be published in the legal organ of and any other newspapers of general circulation within each county and municipality within the regional commission's region. Such notice shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear. Such notice shall be published once a week for two consecutive weeks and shall state that the regional commission has failed or refused to file an audit report or to correct auditing deficiencies, as the case may be, for the fiscal year or years in question. Such notice shall further state that such failure or refusal is in violation of state law.

(f) The state auditor may waive the requirement of correction of auditing deficiencies for a period of one year from the required audit filing date, provided that evidence is presented that substantial progress is

being made toward removing the cause of the need for the waiver. No such waiver for the same set of deficiencies shall be granted for more than two successive years to the same regional commission.

(g) Any other provision of this chapter to the contrary notwithstanding, nothing in this chapter shall be construed to require public disclosure of or access to any documents or information relating to loans made by or assigned to the United States Small Business Administration which are exempt from disclosure based upon the federal Privacy Act of 1974, the federal Freedom of Information Act, or the Code of Federal Regulations.

(h) Notwithstanding any other provision of this chapter, the state auditor shall not be authorized or required to conduct financial or performance audits of any records or documents relating to loans made by or assigned to the United States Business Administration or any other entity or agency of the United States government if said agency's administrator certifies in writing to the state auditor that said records or documents may not be disclosed to state auditors under applicable federal regulations.

History

Code 1981, § **50-8-38**, enacted by Ga. L. 2008, p. 181, § 5/HB 1216.

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