



## 2023 Immigration Compliance Reporting

- OCGA §50-36-4 requires governmental entities to submit an annual immigration compliance report. [DOAA Immigration](#)
- **Reporting period:** December 1, 2022, through November 30, 2023
- The Immigration & Reform Act Collection System is open
- Reporting deadline for the 2023 reporting period was December 31, 2023



## Reporting Non-Compliance and Possible Consequences

### Title 13 Contractor Reporting

Political subdivisions not responding to the request are non-compliant. We are required to notify the Georgia Department of Community Affairs that your political subdivision shall be excluded from their list of qualified local governments. This may jeopardize funding of any grants or loans provided under the State Community Development Program.

### Sanctuary Policy Reporting

- Noncompliance with provisions (*sanctuary policies enacted*)
- Failed to confirm (*no response*)
- DOAA is required to notify state agencies of noncompliance.
- Failure to comply with the requirements related to the prohibition of immigration sanctuary policies will result in the discontinuance of ALL state funding.

### Public Benefits Reporting

- Must provide listing of each public benefit administered
- Must provide listing of each public benefit for which SAVE program authorization has not been received
- Noncompliant due to failure to provide listings (*no response*)
- Failure to comply may jeopardize any financial assistance, funding, or grants through the Georgia Department of Community Affairs.

# Annual Audit Report Submission

Audited financial statements for local governments should be submitted to the Department of Audits and Accounts (DOAA) within 180 days after the close of their fiscal year. Reporting requirements are in the provisions of **OCGA §36-81-7**.

Local governments are required to submit audited financial statements or agreed-upon procedures reports electronically using our Local Government Audit Report Collection System.



Fiscal Year	Due Date
Oct 31, 2023	April 30, 2024
Nov 30, 2023	May 31, 2024
Dec 31, 2023	June 30, 2024
Jan 31, 2024	July 31, 2024
Feb 29, 2024	Aug 31, 2024

## Request for Extensions for Report Submissions

Governments may request an extension of time for the submission of the annual audit reports. DOAA is authorized to grant extensions if requested by eligible local governments for an additional 180 days.

DOAA's authorization is limited to two consecutive years.

- Eligibility status for extensions is based on an analysis of the receipt (*or submission*) dates of the annual audit report for the preceding two fiscal years.
- DOAA is authorized to grant extensions not to exceed two consecutive fiscal years. Late submissions are considered as extensions.
- The report will be considered late if past the due date. (*For example, reports for fiscal year ended December 31, 2023, the due date is June 30, 2024.*)

Please note that late submissions are included in the eligibility determination. For more details on the extension process procedures please access the DOAA website. Requests should be electronically submitted to [locgov@audits.ga.gov](mailto:locgov@audits.ga.gov).

## Local Government Eligibility for State Grants



Noncompliance with audit reporting requirements could impact a local government's eligibility for state grant funds and could require previously awarded grant funds to be returned to the State. DOAA prepares and posts a noncompliance listing that includes the specific nature of the noncompliance noted.

- **OCGA §36-81-7** requires that local governments forward a copy of their annual audit report to the State Auditor for review. This code section also requires local governments to

correct deficiencies noted during this review. Subparagraph (d)(5) of this code section specifies that “no state agency shall make or transmit any state grant funds to any local government which has failed to provide all the audits required by law within the preceding five years”.

- **OCGA §36-81-7** refers to “any state grant funds”. The provision to suspend state grants does not apply to grants made or transmitted by state agencies to local governments that are not considered state grants. For example, federal grant awards that state agencies pass through to local governments should not be withheld from noncompliant governments, even if the grant has state matching requirements. However, please check grant agreements for specific program requirements.

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## Back to Basics



This section is dedicated to basic reminders of accounting and reporting issues.

- **Reminder:** Audited financial statements or agreed-upon procedures reports should be submitted to the Department of Audits and Accounts (DOAA) within 180 days after the close of their fiscal year.
- **Three items to know before your reporting deadline:**
  1. Your organization’s reporting deadline based on your fiscal year end date
  2. Who from your organization is responsible for submitting the report?
  3. Where you should submit your reports?
- **Local governments are required to submit** audited financial statements or agreed-upon procedures reports electronically using our Local Government Audit Report Collection System. All documents associated with a reporting period should be electronically submitted. Hard copies are not required to be mailed to DOAA’s office.
- **DOAA should be notified in writing of changes in fiscal year ends.** Please note that audit reports or agreed-upon procedures reports covering more than 12 months can not be accepted. Two reports will be required in the year of change.
- **American Rescue Plan Act (ARPA)** funds are subject to eligibility requirements. Any unspent funds should be reported as an unearned revenue liability at year end for governmental funds.
- **GASB Statement 87** is effective for financial statements for periods beginning after June 15, 2021. Prior leases should be evaluated and reported in accordance with GASB Statement 87 including the required note disclosures. The term “financed purchase” should be used rather than “capital lease” in the financial statements.



## 2024 State Auditor Training Program Update

Every year, the Department of Audits and Accounts (DOAA) endeavors to curate diverse presentations to benefit participants from local governments and auditors attending the State Auditor Training Program presenting the 2024 Governmental Accounting & Reporting Issues Seminar.

- Oct 16th & 17th (Tifton)
- Nov 6th & 7th (virtual)
- Nov 12th & 13th (virtual)

## Registration opens in July 2024

Earn up to 16 CPE hours

**Scheduled presenters:** Department of Audits and Accounts (DOAA), Georgia Environmental Finance Authority (GEFA), Georgia Geospatial Information Office, and Crawford & Associates.

**Topics:** Focused discussions on reporting issues from DOAA, descriptions of programs administered by GEFA, Single Audit Update, Statements on Auditing Standards Update including Government Auditing Standards (Yellow Book), GASB Updates, and AICPA Quality Management Standards.

If you have any questions please contact [locgov@audits.ga.gov](mailto:locgov@audits.ga.gov).