



Extension Request Procedures

O.C.G.A §36-81-7 (d) (4)

“The state auditor, for good cause shown by those local units 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 unit of local government.”

Note: Special extensions are granted for 90 days for hardships such as Hurricane Michael and then the recent Public Health Emergency Declaration. If a local government needs additional time past the 90 days, then they can request an extension for the remaining 90 days. The above procedures would be used to determine if the government is eligible. The special extensions do not count against them if the report was received within 5 days past the extended due date.

Note: Governments generally give reasons for needing extensions. However, we grant or deny the extensions based on their eligibility rather than the reason.

Note: Communications are either addressed in email responses to the request and maybe sending formal letters by email.

Normal procedures: *(not related to special extensions granted for hardships due to events such as Hurricane Michael and the Public Health Emergency Declaration extensions)*

1. Government must request the extension in writing. Written requests may be a simple email or email with attached written request. We prefer extensions be made electronically rather than by regular mail.
2. Eligibility status determination:
 - a. Review the recorded receipt date of immediate prior year submission
 - i. if prior year’s report was received timely, then extension request is approved or granted (note: timely is defined as no later than 5 days past statutory due date)
 - ii. if prior year’s report was received late, then additional review is needed (note: late is defined as more than 5 days past statutory due date)
 - b. Review the recorded receipt of the next previous year submission
 - i. if the previous year’s report was received timely, then the extension request is approved or granted
 - ii. if prior year’s report was received late, then the request is denied
 - c. If reports for two consecutive fiscal years were submitted late, then the current request for extension will be denied. Late submissions count as extensions in the eligibility status determination whether or not an official extension was requested and granted.