



Non-Profit & Local Government **NEWS**



State Auditor Training Program

September 2022

It's that time of year again, and this year we'll be offering a **LIVE** face-to-face Governmental Accounting & Reporting Issues Seminar in Tifton as part of the 2022 State Auditor Training Program. Additionally, there will be two virtual options to choose from.

Learn, network, and get the latest on GASB and other audit topics. And earn up to 16 CPE Hours. We look forward to seeing you there [click here to register](#).

Annual Audit Report Submissions

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 O.C.G.A. §36-81-7.

Effective **December 1, 2022**, 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 End Date Statutory Due Dates

Fiscal Year End	Due Date
March 31, 2022	September 30, 2022
April 30, 2022	October 31, 2022
May 31, 2022	November 30, 2022
June 30, 2022	December 31, 2022



When you submit your audit report, please include a completed DOAA Local Government Audit Report Transmittal Document. The submitted documents should include the transmittal document with current email addresses for local government contacts. Transmittal documents help us deliver desk review results to the current and correct recipients.

Requests 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.

Please note that late submissions are included in eligibility determination. For more details on the [Extension Process Procedures](#) please access the DOAA website.

Requests should be electronically submitted to lccgov@audits.ga.gov.

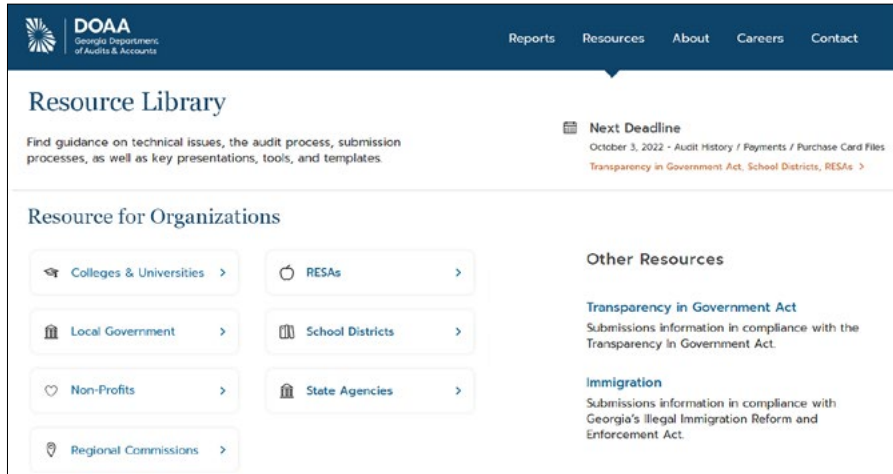
TSPLOST Distribution Rate Calculation and Potential State Auditor Certification

If your County and other municipalities do not have an Intergovernmental Agreement in place, the Department of Audits and Accounts (DOAA) would need to audit the transportation expenditures for the three most recent fiscal years of the County and all the municipalities located in the County. Then take a three-year average to certify the distribution rate.

Why? State law requires the State Auditor to notify the Commissioner of the Department of Revenue at least 30 days prior to the referendum of the certified distribution percentages. According to the provisions of Official Code of Georgia Annotated (O.C.G.A.) 48-8-267, the Commissioner will use the certified percentages for the distribution of proceeds of the term of the tax.

Please note the upcoming election is on November 8, 2022.

For more details about TSPLOST click here or go to the [DOAA website](#). For questions, please contact locgov@audits.ga.gov.



Local Government & Other Resources

Check out the DOAA website to get all the tools you need to do your job. By accessing the [Resources for Organizations](#) you'll find resources for both local government and nonprofit organizations.

There you'll find guidance on technical issues, the audit process, submission processes, as well as key presentations, tools, and templates.

Updated Agreed-Upon Procedures Work Program and Example Report

Effective **December 1st** DOAA will only accept UPDATED Agreed-Upon Procedures reports.

The work program for agreed-upon procedures (AUP) engagements for Georgia local governments has been updated. The updates include the reporting requirements of O.C.G.A. §36-81-7 and the changes made to the Statement on Standards for Attestation Engagements Number 19 (SSAE-19).

The work program for AUP engagements is designed for use by Georgia local governments when submitting annual AUP reports rather than annual audit reports to meet the reporting requirements of O.C.G.A. §36-81-7.

1. Specific procedures to be performed in

- Section I – Cash, Investments, and Petty Cash
- Section II – Report of Local Government Finance
- Section III – Compliance with State Laws and Regulations

2. Report on Agreed-Upon Procedures now includes a section for compliance procedures rather than two separate reports.

3. Reminder to submit separate opinions and schedules for SPLOST and TSPLOST project expenditures.

4. SSAE-19 language updates – such as words to check for:

- **Acceptable words:** inspect, confirm, compare, inquire, trace, observe, recalculate, mathematically check, and agree.
- **Unacceptable words:** note, review, general review, limited review, evaluate, examine, analyze, check, test, interpret, and verify.