



Annual Audit Report Submissions

February 2023

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
June 30, 2022	Dec 31, 2022
Sept 30, 2022	March 31, 2023
Nov 30, 2022	May 31, 2023
Dec 31, 2022	June 30, 2023



When you submit your audit report, please include a completed [DOAA Local Government Audit Report Transmittal Form](#). 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 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.

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. O.C.G.A. §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".

O.C.G.A. §36-81-7 refers to "any state grant funds" (emphasis added). 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.



Annual Immigration Compliance Reporting Reminders

- 2022 reporting period deadline was **December 31, 2022**
- Reporting period: Dec 1, 2021 – Nov 30, 2022
- Immigration & Reform Act Collection System opened on November 1, 2022
- O.C.G.A. §50-36-4 requires all Georgia governmental entities to submit an annual immigration compliance report
 - [Immigration - DOAA \(ga.gov\)](https://www.ga.gov/DOAA/immigration)

What if you missed the reporting deadline?

Title 13 Contractor Reporting

For those who have not filed by the December 31st deadline, DOAA is required to provide your political subdivision 30 days to demonstrate compliance with the requirements.

If this information is not received within 30 days, 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 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.

Report of the State Auditor – Local Retirement Plans

Every two years, all local governments are required to submit retirement plan information to the State Auditor in accordance with Section 47-1-3 of the Official Code of Georgia Annotated. The entities reported 460 Local Retirement Plans, 68 single-employer defined benefit plans, and 392 agent multiple-employers defined benefit plans administered by GMEBS or ACCG and it was published January 1, 2023. You can access the report here. [29169 \(ga.gov\)](https://www.ga.gov/29169). Thank you in advance for your compliance with these reporting requirements.