



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

**Kristina A. Turner**  
Deputy State Auditor

**MEMORANDUM**

TO: All Agency Heads

FROM: Kristina Turner, Deputy State Auditor *KAT*

DATE: November 6, 2023

RE: Local Government Eligibility for State Grants

We have attached a listing of local governments that are not in compliance with audit report and/or grant certification form submission requirements and included information on the specific nature of the noncompliance noted as of the date the listing was prepared November 4, 2023. Noncompliance with these 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. To facilitate your access to this information, this memo and the enclosed listing of noncompliant local governments will be available on the Department of Audits and Accounts (DOAA) web page. The memo with listing is shown as technical assistance under resources for local governments at the web address below:

<https://www.audits2.ga.gov/resources/orgs/local-government>

In addition, if members of your staff would like to be added to our email list to receive future updates to this listing, please send your request to Jackie Neubert whose contact information appears at the end of this memo.

The following Code sections affect a local government's eligibility for state grant funds based upon submission of documents to the State Auditor for review:

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. §36-81-8.1 requires that local government recipients of grants from the Governor's emergency fund or from a special project appropriation annually submit a grant certification form to the State Auditor. Except under certain limited circumstances, certification is required by the local government and the local government auditor that the grant funds were used solely for the express purpose or purposes for which the grant was made. Paragraph (e) specifies that "the failure to comply with the requirements of this code section shall result in a forfeiture of a state grant and the return to the state of any such grant funds which have been received by the local government". An additional provision states that "a grant recipient ... shall be ineligible to receive funds from the Governor's emergency fund or from a special project appropriation until all unallowed expenditures are returned to the state..."

O.C.G.A. §47-1-5 requires local governments that have established defined benefit retirement plans to report on the financial condition of their plan in even numbered years. For those governments not in compliance, the Department of Audits and Accounts is required to "notify the state treasurer; and it shall be the duty of the state treasurer to withhold any state funds payable to the applicable political subdivision or local board of education until the actuarial investigation and financial report are submitted to the state auditor." The same requirement applies to governments whose actuary opines that the government has not met the minimum funding standards for their defined benefit plan as required by Article 2 of O.C.G.A. §47-20. Noncompliant governments have been added to the listing to ensure that agency officials are aware of the requirement to withhold state funds payable to these local governments.

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.

Additionally, it is important to note that, for purposes of O.C.G.A. §36-81-7, a local government is defined as "a municipality, county, consolidated city-county government, or other political subdivision of the state." Although not included on the attached listing, the Department of Audits and Accounts maintains information regarding the compliance status of other political subdivisions. If your agency is considering the award of a grant or transmittal of state grant funds to such an entity, we will provide compliance status information upon request.

If your agency is considering the award of a grant or transmittal of state grant funds to a local government, an agency official should confirm whether the local government is in compliance with the applicable code section(s) identified above. The attached listing was accurate as of the date it was prepared; however, it is important to note that local government compliance with these code sections is subject to change. Therefore, we would encourage you to request updated information on the status of local government compliance by submitting an e-mail request for information to our office. Our staff will research the compliance status of the potential local government grantees specified in the e-mail and notify you of the results. Please send the e-mail to [neubertj@audits.ga.gov](mailto:neubertj@audits.ga.gov) to request information on compliance status and include the names of particular governments. The next listing is due to be released by December 15, 2023.

This memo and attached listing focus on a local government's compliance with requirements to submit audit reports and/or grant certification forms to the DOAA. Compliance with reporting requirements to other state agencies or grantors is not addressed in this memo.

If you have any questions regarding the provisions of the above referenced code sections or local government eligibility for state grants, please contact Jackie Neubert by e-mail at [neubertj@audits.ga.gov](mailto:neubertj@audits.ga.gov) or by telephone at (404) 651-8938.

GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS  
Nonprofit and Local Government Audits Division  
Listing of Noncompliant Local Governments

FYE		--- Government Name and Type ---	2018	2019	2020	2021	2022	2023
		Name                      Type						
1	12/31	Hospital Authority of Washington County	Authority	3		3		3
2	09/30	Macon Water Authority	Authority					3
3	12/31	Abbeville	City				1A	
4	09/30	Adel	City					1A
5	12/31	Adrian	City					1A
6	10/31	Alapaha	City			1A	1A	1A
7	12/31	Ambrose	City					1A
8	06/30	Andersonville	City					1A
9	06/30	Aragon	City	1A	1A	1A	1A	1A
10	06/30	Ashburn	City					1A
11	12/31	Avalon	City			1A	1A	1A
12	06/30	Bishop	City		1A	1A	1A	1A
13	12/31	Bowersville	City					1A
14	12/31	Bowman	City				1A	1A
15	06/30	Braswell	City	1A	1A	1A	1A	1A
16	12/31	Brinson	City					1A
17	12/31	Byromville	City					1A
18	12/31	Canon	City					1A
19	12/31	Carl	City				1A	1A
20	12/31	Cecil	City	1A	1A	1A	1A	1A
21	12/31	Cedartown	City					1A
22	12/31	Clarkston	City					1A
23	06/30	Claxton	City					1A
24	06/30	Clayton	City					1A, 3
25	12/31	Colbert	City				1A	1A
26	12/31	Crawfordville	City					1A
27	12/31	Culloden	City					1A
28	09/30	Cuthbert	City					1A
29	12/31	Danielsville	City				1A	1A
30	06/30	Darien	City			1A	1A	1A
31	06/30	Doraville	City					1A
32	12/31	Dudley	City					1A
33	06/30	East Point	City				1A	1A
34	06/30	Edgehill	City			1A	1A	1A
35	06/30	Edison	City		1A	1A	1A	1A
36	12/31	Enigma	City					1A
37	12/31	Euharlee	City					1A
38	12/31	Fairmount	City					1A
39	06/30	Forest Park	City					1A
40	09/30	Fort Valley	City		1A	1A	1A	1A
41	02/28	Gay	City					1A
42	12/31	Geneva	City					1A
43	12/31	Glenwood	City					1A
44	08/31	Grayson	City					1A
45	09/30	Greensboro	City					1A
46	12/31	Gum Branch	City				1A	1A
47	06/30	Homerville	City			1A	1A	1A
48	12/31	Hull	City				1A	1A
49	12/31	Jeffersonville	City		1A	1A	1A	1A
50	12/31	Junction City	City					1A
51	12/31	Keysville	City			1A	1A	1A
52	12/31	Kingston	City					1A
53	12/31	Lake Park	City					1A
54	12/31	Lenox	City					1A

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FYE	Name	Type	2018	2019	2020	2021	2022	2023
55	12/31 Lilly	City				1A	1A	
56	06/30 Lone Oak	City					1A	
57	06/30 Lovejoy	City					1A	
58	06/30 Madison	City					1A	
59	12/31 Martin	City					1A	
60	12/31 Maxeys	City	1A	1A	1A	1A	1A	
61	12/31 Midville	City				1A		
62	12/31 Midway	City				1A	1A	
63	12/31 Molena	City			1A	1A	1A	
64	06/30 Monticello	City			1A	1A	1A	
65	12/31 Montrose	City					1A	
66	06/30 Morrow	City					1A	
67	06/30 Morven	City					1A	
68	12/31 Newton	City		1A	1A	1A	1A	
69	06/30 Nicholls	City					1A	
70	12/31 Norman Park	City					1A	
71	06/30 Nunez	City				1A	1A	
72	12/31 Oakwood	City					1A	
73	12/31 Ochlocknee	City					1A	
74	06/30 Ocilla	City					1A	
75	12/31 Orchard Hill	City					1A	
76	06/30 Palmetto	City					1A	
77	12/31 Patterson	City				1A	1A	
78	12/31 Pearson	City					1A	
79	12/31 Pembroke	City					1A	
80	12/31 Pitts	City				1A	1A	
81	06/30 Portal	City					1A	
82	12/31 Porterdale	City					1A	
83	06/30 Quitman	City	1A	1A	1A	1A	1A	
84	12/31 Rebecca	City					1A	
85	06/30 Register	City					1A	
86	06/30 Reidsville	City					1A	
87	04/30 Resaca	City					1A	1A
88	06/30 Riceboro	City					1A	
89	12/31 Rincon	City					1A	
90	09/30 Roberta	City					1A	
91	12/31 Roopville	City					1A	
92	12/31 Sale City	City					1A	
93	06/30 Screven	City	1A-D					
94	12/31 Soperton	City					1A	
95	09/30 South Fulton	City					1A	
96	12/31 Sparks	City				1A	1A	
97	12/31 Stonecrest	City				1A	1A	
98	06/30 Summertown	City			1A			
99	12/31 Surrency	City					1A	
100	06/30 Talbotton	City					1A	
101	12/31 Taylorsville	City					1A	
102	12/31 Temple	City					1A	
103	12/31 Tiger	City					1A	
104	09/30 Tignall	City					1A	
105	12/31 Turin	City					1A	
106	09/30 Union Point	City			1A	1A	1A	
107	12/31 Uvalda	City				1A	1A	
108	06/30 Vidette	City					1A	

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	Name	Type						
109 12/31	Wadley	City					1A	
110 12/31	Walthourville	City				1A	1A	
111 06/30	Waycross	City					1A	
112 12/31	Waynesboro	City					1A	
113 12/31	West Point	City			1A	1A	1A	
114 12/31	White	City			1A	1A	1A	
115 12/31	Willacoochee	City		1A	1A	1A	1A	
116 12/31	Woodbine	City				1A	1A	
117 12/31	Woodbury	City				1A	1A	
118 12/31	Woodville	City		1A	1A	1A	1A	
119 12/31	Wrens	City					1A	
120 12/31	Yatesville	City					1A	
121 12/31	Young Harris	City					1A	
1 09/30	Clay County	County					1A	
2 12/31	Coffee County	County					1A	
3 12/31	Dodge County	County					1A	
4 06/30	Dougherty County	County					1A	
5 06/30	Elbert County	County					1A	
6 06/30	Henry County	County					1A	
7 12/31	Johnson County	County					1A	
8 12/31	Madison County	County					1A	
9 12/31	Marion County	County					1A	
10 12/31	Pulaski County	County					1A	
11 06/30	Screven County	County					1A	
12 12/31	Twiggs County	County				1A	1A	
13 09/30	Wilcox County	County					1A	
1 06/30	Cusseta-Chattahoochee County	Consolidated Government					1A	
2 12/31	Preston, Weston-Webster County	Consolidated Government					1A	

Note 1: This information is accurate as of the date it was prepared. State agency officials are strongly encouraged to contact Department of Audits and Accounts to confirm eligibility for potential local government grantees prior to award of contract and transmittal of state grant funds. Eligibility may be confirmed by sending an e-mail to [neubertj@audits.ga.gov](mailto:neubertj@audits.ga.gov) and including name(s) of local government grantees. The inclusion or exclusion of a particular government on the above list does not constitute proof of eligibility status under O.C.G.A. §36-81-7.

Note 2: The FYE column indicates the month and date of the year end for each listed government.

KEY:

1. Noncompliant with O.C.G.A. §36-81-7 (A: Report not received; A-D: Disclaimed Opinion; B: Uncorrected report deficiencies)
2. Noncompliant with O.C.G.A. §36-81-8.1
3. Reported to Office of the State Treasurer as noncompliant with O.C.G.A. §47-1-5 or Article 2 of §47-20