



February 2025

## Introducing the Local Government Compliance Dashboard



We are pleased to announce the launch of our new online **Local Government Compliance Dashboard**, designed to enhance transparency and accessibility regarding local government financial reporting compliance.

State law requires local governments to submit financial audit reports to DOAA and requires DOAA to report on local governments' compliance. Local governments that fail to meet reporting requirements are ineligible for state grant funding.

The dashboard provides a centralized, user-friendly platform where the public can easily view the compliance status of local governments across Georgia. The dashboard consolidates reporting information and provides advanced tracking features, including submission trends, late submissions, and identification of at-risk governments.

Key features of the dashboard include:

- **Transparency:** A clear and accessible record of noncompliant local governments.
- **Public Access:** Direct access to compliance status information in real time.
- **Efficiency:** Streamlined compliance tracking and reporting processes.

By modernizing how compliance information is shared, the dashboard empowers stakeholders to stay informed about local government financial reporting.

The [Local Government Compliance Dashboard - DOAA](#) can be accessed through our website. If you have any questions or feedback about the dashboard, please get in touch with our local government section at [LGRAssist@audits.ga.gov](mailto:LGRAssist@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. The noncompliance listing is now part of DOAA's Local Government Compliance Dashboard and includes the specific nature of 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". 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 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 **O.C.G.A. §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](#).

You can access the portal using this [link](#). This streamlined process allows more efficient tracking and review of your submissions, improves data security, and is more cost effective.

**If you've already set-up an account, there is nothing more to do.** However, if you have not set-up an account please follow the instructions below. We recommend that you set your account up as soon as possible to avoid any submission delays.

### Account Set-up Steps:

1. **Create an Account:** To submit your completed audits, you must create an account on our portal. Please access the [Submissions Portal](#) to begin the process.
2. **Submit Completed Audits:** Once your account is created, you will be able to upload your completed audits for our review. Please note that we only accept completed audits. Do not submit "draft" reports, these will not be accepted and will result in the submission being delayed.
3. **Technical Support:** If you encounter any issues with account creation or uploading files, our HelpDesk is available to assist. You can reach them at [HelpDesk@audits.ga.gov](mailto:HelpDesk@audits.ga.gov).

Please note that we do not accept audits submitted via email or physical copies received in the mail. All audits must be submitted through the portal for review. We appreciate your cooperation in fully transitioning to the online submission process. If you have any questions or need further assistance, please don't hesitate to reach out.

|  | Fiscal Year   | Due Date       |
|---|---------------|----------------|
|   | May 31, 2024  | Nov 30, 2024   |
|   | June 30, 2024 | Dec 31, 2024   |
|   | July 31, 2024 | Jan 31, 2025   |
|   | Aug 31, 2024  | Feb 28, 2025   |
|   | Sept 30, 2024 | March 31, 2025 |

---

## 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, June 30, 2025 is the due date for reports on fiscal years ending December 31, 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).

---

## Federal Audit Clearinghouse Reminder

Reminder that on October 1, 2023, a significant change occurred in how audits are filed with the Federal Audit Clearinghouse ([www.FAC.gov](http://www.FAC.gov)). The process now requires additional steps for the auditee.

DOAA prepared instructions to help navigate the new system. These can be found under the following organizational resources on the DOAA website:

- [Local Government](#)
- [School District](#)
- [Non-Profit Resources](#)

The client alert includes communication regarding FAC.gov, account registration instructions, and FAC Audit Report Certification Instructions.

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

---

## 2025 Biennial Retirement Report Now Available



We recently released the 2025 Biennial Retirement Report, required by Georgia state law (O.C.G.A. §47-1-4). This report offers a detailed overview of local retirement plans across Georgia, providing valuable insights for policymakers and stakeholders about their financial health and compliance.

### Key Highlights:

- **Overview of Local Retirement Plans:** A breakdown of the number and types of retirement plans across municipalities, counties, consolidated governments, regional commissions, local boards of education, and local authorities.
- **Compliance Check:** An analysis of how local retirement plans meet reporting and investment requirements.

👉 [Read the Full Report](#)

---

## 2024 Immigration Compliance Reporting

- O.C.G.A. §50-36-4 requires governmental entities to submit an annual immigration compliance report. [Immigration - DOAA](#)
- Reporting period: December 1, 2023, through November 30, 2024
- The Immigration & Reform Act Collection System remains open
- Reporting deadline for the 2024 reporting period was December 31, 2024
- New for the 2024 reporting period: Section for Law Enforcement Compliance and Reporting Compliance (Title 35 and 42)
- Link to resources: [Immigration - DOAA](#)



## 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 of documents 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.

**Annual balanced budgets:** Local governments are required by provisions of **O.C.G.A. §36-81-3** to adopt and operate under annual balanced budgets for the general fund, each special revenue fund, and each debt service fund.

**Project-Length budgets:** Local governments are required by provisions of **O.C.G.A. §36-81-3** to adopt and operate under a project-length balanced budget for each capital projects fund.

**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.