

December 2025

Thank You to Our SATP Macon and Virtual Attendees and Speakers!



Thank you to everyone who joined us for another successful State Auditor Training Program (SATP)! Whether you attended in person in Macon or participated virtually, your engagement made this session truly special as we celebrated 25 years of excellence in professional development.

We're grateful to our knowledgeable speakers who shared their expertise and to all attendees who came together to strengthen connections, exchange best practices, and stay current on the latest developments in governmental accounting, auditing, and financial reporting.

As Jackie Neubert, Deputy Director of the Professional Standards & Practices Division – Nonprofit and Local Government Section, shared: "The 25th year of SATP in-person was truly exceptional, I am looking forward to even more success and learning during the upcoming virtual sessions. Seeing auditors from across the state come together to enhance their skills and share best practices reinforces our commitment to maintaining the highest standards of accountability and transparency in government. This milestone represents not just 25 years of training, but 25 years of building stronger, more capable audit professionals who serve our communities daily."

Stay tuned for 2026 SATP dates—coming soon!

Thank you again for being part of this milestone year. We look forward to continuing this tradition of excellence in 2026!

ANNOUNCEMENT: The U.S. Office of Management and Budget (OMB) released the final 2025 OMB Compliance Supplement on Tuesday, November 25, 2025.

Key Facts

RELEASE DATE:
November 25, 2025

EFFECTIVE FOR AUDITS: Fiscal Years Beginning
After June 30, 2024

✓ Good News: No Substantive Changes

The final 2025 Supplement remains **unchanged from the draft version** previously shared, except for minor formatting adjustments.

Please note OMB has not issued any extensions due to the late release of the 2025 Supplement. The normal reporting deadlines remain in effect. If you believe you need an extension due to specific circumstances related to the Supplement release, contact your cognizant or oversight agency directly.

Note: While the content is identical, proper audit documentation requires referencing the final, official version issued by OMB.

2025 Immigration Compliance Reporting

Immigration Compliance Reporting

- ✓ Immigration & Reform Act Collection System opened November 1.
- ✓ Annual deadline is December 31.
- ✓ DOAA is not authorized to grant extensions.
- ✓ Immigration & Reform Act Collection System remains open.
- ✓ DOAA is now required to review submissions and report on compliance to the General Assembly.
- ✓ Report will include a list of entities that did not submit.

The Immigration & Reform Act Collection System remains open for online reporting. Local governments can access resources and submit reports at <https://www.audits2.ga.gov/resources/other/immigration/>.

The reporting requirements now include a section for Law Enforcement Compliance and Reporting Compliance (Title 35 and Title 42).

Important: Three sections of the immigration reporting law have penalties specific to cities and counties that could prevent them from obtaining state funds and grants:

- Contractor Reporting (O.C.G.A. §13-10-91) – Non-compliance can result in loss of Qualified Local Government (QLG) Status
- Sanctuary Policies (O.C.G.A. §36-80-23) – Non-compliance can result in withholding of state funding

- Public Benefits (O.C.G.A. §50-36-1) – Non-compliance can result in loss of DCA Grants

For more information and to submit your report, visit the link above.

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.

New Series: Deeper Dive into the Local Government Compliance Dashboard

The screenshot shows the 'Local Government Compliance Dashboard' header with the DOAA logo. Below the header is a blue bar with the text 'To begin, please select from the following tiles:'. Underneath, there are two main sections. The first section is titled 'Who is eligible to receive state grant funds?' and contains four tiles: 'Requirements' (What do I have to do?), 'Eligibility Status' (Am I eligible?), 'Noncompliance Listing' (Why am I ineligible?), and 'Report Submissions' (Is my report submitted?). The second section is titled 'Trends in Compliance Reporting and Submission' and contains four tiles: 'Eligibility Map', 'Submission Trends', 'Late Submissions', and 'At Risk Governments'. At the bottom of the dashboard area, there is a blue box with text: 'The information in this dashboard is refreshed daily. The refresh date and time are displayed in the bottom left corner of this page. Filters are provided throughout the dashboard to refine the information presented. Dashboard pages contain User Tips for interacting with the visuals and a home button to return to this page.' The footer of the dashboard shows 'Dashboard Refresh Date: 10/07/2025 6:13 AM' and the tagline 'Sharing our insights to make a positive difference for the citizens of Georgia.'

Continuing Our Dashboard Deep Dive Series

In our last issue, we kicked off our look into the Local Government Compliance Dashboard. In this issue, we will take a deeper dive into the Eligibility Status tile. Since the launch of our Local Government Compliance Dashboard, we've been pleased with the positive response and increased public engagement with local government financial reporting compliance data.

What We'll Cover in This Deep Dive:

The Eligibility Status section helps you understand which local governments are eligible to receive state grant funds based on their compliance with audit report and grant certification form requirements.

Here's what you'll learn:

Understanding Eligibility Status – Local governments are eligible to receive state grant funds when they have complied with all applicable audit report and grant certification form requirements. The status reported in the table is current as of the dashboard refresh date.

Filtering and Searching – How to use the Local Government Search filter to find specific cities, counties, or other local governments, and view their current eligibility status and fiscal year end dates.

Eligibility Totals by Type – Review aggregate data showing eligibility statistics broken down by Cities, Counties, and Other Local Governments, including the count and percentage of eligible versus ineligible entities in each category.

Drill Through Functionality – Learn how to select an entity from the Eligibility Status table to access detailed compliance history, including reporting year, current eligibility, statutory due dates, extension dates, submission status, and instances of noncompliance over the preceding five reporting years.


DOAA
Georgia Department
of Audits & Accounts
Eligibility Status

FILTERS:

Local Government Search

All ▼

Type

Cities

Counties

Other Local Governments

Status	Count	Percent
Eligible	579	83%
Ineligible	122	17%
Total	701	100%

CLEAR FILTERS

ELIGIBILITY STATUS TABLE

Local governments are *Eligible* to receive state grant funds when they have complied with all applicable audit report and grant certification form requirements. Details regarding these requirements are provided on the Compliance Requirements page. The Status reported in the table is current as of the dashboard refresh date.

Local Government	Type	Status	Fiscal Year End
Appling County	County	Eligible	September 30
Athens-Clarke County	Consolidated County	Eligible	June 30
Atkinson County	County	Eligible	June 30
Atlanta Regional Commission	Regional Commission	Eligible	December 31
Augusta-Richmond County	Consolidated County	Eligible	December 31
Bacon County	County	Eligible	June 30
Baker County	County	Ineligible	April 30
Baldwin County	County	Eligible	December 31
Banks County	County	Eligible	June 30
Barrow County	County	Eligible	June 30

Select an entity in the above chart or table

Related Content

Compliance Requirements 

See Eligibility Statewide 

Noncompliance Listing 

Eligibility Totals by Type

Type	Type	Type	Type
Cities	Cities	Cities	Cities
Counties	Counties	Counties	Counties
Other Local Governments	Other Local Governments	Other Local Governments	Other Local Governments

Status	Count	Percent
Eligible	416	79%
Ineligible	114	22%
Total	530	100%

Status	Count	Percent
Eligible	151	95%
Ineligible	8	5%
Total	159	100%

Status	Count	Percent
Eligible	12	100%
Total	12	100%

Status	Count	Percent
Eligible	579	83%
Ineligible	122	17%
Total	701	100%

Extension Example



DRILL THROUGH TABLE

The table identifies Compliance Status by reporting year and instances of uncorrected noncompliance, if any, for the Local Government selected in the Eligibility Status table. Note: Noncompliance in one or more of the preceding five reporting years results in an *Ineligible* status. The TBD status is reported when the due date for the audit report submission has not yet passed.

Local Government	Next Report Due	Reporting Year	Current Eligibility	Fiscal Year End	Statutory Due Date	Extension Date	Submission Status	Noncompliance
City of Austell	June 2026	2025	Eligible	6/30/2025	12/31/2025	6/30/2026	TBD	
		2024		6/30/2024	12/31/2024		On Time	
		2023		6/30/2023	12/31/2023	6/30/2024	On Time	
		2022		6/30/2022	12/31/2022	6/30/2023	On Time	
		2021		6/30/2021	12/31/2021		On Time	
		2020		6/30/2020	12/31/2020	3/31/2021	On Time	
		2019		6/30/2019	12/31/2019		On Time	

By modernizing how this information is shared, the dashboard helps stakeholders stay informed and engaged.

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.

Please note that the information in the dashboard is refreshed several times daily. The screenshots used above were taken at a point in time.



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.

Fiscal Year	Due Date
April 30, 2025	October 31, 2025
May 31, 2025	November 30, 2025
June 30, 2025	December 31, 2025
July 31, 2025	January 31, 2026
August 31, 2025	February 28, 2026

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. We recommend that you set your account up as soon as possible to avoid any submission delays.

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.

Request for Extensions for Report Submissions

Must be submitted in writing

Must come directly from local government officials

Must include a specific reason for the delay

Local governments may request an extension to submit their annual audit reports. For clarity, "local governments" refers to **authorized local government officials**, such as the city or county **clerk, manager/administrator, finance director, etc.** Extension requests must come directly from these officials.

Eligibility for extensions is based on a review of the number of consecutive extensions granted to the local government in the prior two fiscal years.

The Department of Audits and Accounts (DOAA) is authorized to grant a **one-time extension of up to 180 days** beyond the original due date for eligible governments. However, **DOAA's authority to grant extensions is limited to no more than two consecutive fiscal years.**

All extension requests must be submitted in writing and must include a specific reason for the delay.

Extension Requests should be submitted electronically by the appropriate government official to locgov@audits.ga.gov.



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 submitted exclusively through DOAA's online submission portal: <https://www.audits.ga.gov/auth>. DOAA no longer accepts audit submissions via email or physical mail. All submissions must be made through the portal for review. Hard copies of documents should not 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 cannot 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.

Capital Assets:

- Assets not being depreciated should be displayed separately from depreciable assets.
- Net investment in capital assets calculation should not include non-capital debt or liabilities.

- Capital assets disclosure of balances should also include right-to-use assets.
- The disclosed accumulated depreciation balance should not be greater than the capital assets being depreciated.

Schedule of Expenditures of Federal Awards (SEFA) should include the name of the pass-through entity for federal awards received as a subrecipient and the identifying number assigned by the pass-through entity. If the assigned identifying number is not provided, the pass-through entity should be contacted to obtain the program/grant documentation.