



DOAA

Georgia Department
of Audits & Accounts

Instructions to Certification of 9 1 1 Expenditures

Purpose

As required by Official Code of Georgia Annotated (O.C.G.A.) §46-5-134(m)(1), any local government collecting or expending any 9 1 1 charges or wireless enhanced 9 1 1 charges in any fiscal year beginning on or after July 1, 2005, shall document the amount of funds collected and expended from such charges. Any local government collecting or expending 9 1 1 funds shall certify in their audit, as required under Code Section 36-81-7, that 9 1 1 funds were expended in compliance with the expenditure requirements of Code §46-5-134.

Report Completion

Enter name of local government in report header.

Enter fiscal year end for which data is being reported in report header.

1. Complete lines 1 through 18:
2. Ensure that the total is properly computed on Line 18.
3. Note that this form is based on the assumption that the government accounts for its 9 1 1 activities in a special revenue fund (Uniform Chart of Accounts for Local Governments, Fund 215). Therefore, amounts should be presented consistently with the amounts reported in the government's audited financial statements using the modified accrual basis of accounting and the flow of current financial resources measurement focus.
4. If the government uses an enterprise fund to account for its 9 1 1 activities (Uniform Chart of Accounts for Local Governments, Fund 570), appropriate modifications to the form should be made, ensuring that the level of detail of expenses is consistent with the level of detail shown in the special revenue fund report format.

Certification

Both the government's chief elected official and chief financial officer should complete the section of the report identified as 'Certification of Local Government Officials' by signing and dating the form as well as printing each person's name as indicated. The official title of the chief elected official should also be provided as indicated.

Submission

The Certification of 9 1 1 Expenditures should be uploaded to the Department of Audits and Accounts submission portal with one copy of the government's audited annual financial report. The submission portal can be accessed at Department of Audits and Accounts Submission Portal (<https://www.audits.ga.gov/auth>).

Please note that unless an extension is approved by the Department of Audits and Accounts in accordance with the provisions of O.C.G.A. §36-81-7, the due date for submission of these documents is 180 days after the close of the local government's fiscal year. Also note that only one copy of the government's annual audited financial statements is required to be submitted to the Department of Audits; local governments subject to the reporting requirements of O.C.G.A. §46-5-134(m)(1) are not required to submit an extra copy of the audited financial statements.

Contacts

Questions regarding the planning, development and implementation of local 9 1 1 system plans and 9 1 1 system standards should be referred to the Georgia Emergency Management Agency (GEMA). Call GEMA at (404) 635-7000 or (800) TRY GEMA, or visit the Georgia Emergency Management Agency website (<https://gema.georgia.gov>).

Questions concerning the Certification of 9 1 1 Expenditures should be referred to the Local Government section of the Georgia Department of Audits and Accounts by emailing Local Government Section (locgov@audits.ga.gov).