



GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS



General Reporting Requirements

- Focus on reporting requirements for annual audits, annual immigration compliance reporting and local retirement plan reporting
- **O.C.G.A § 36-81-7:** Annual audits required
- **O.C.G.A § 50-36-4:** Annual immigration compliance reporting
- **O.C.G.A. § 47-1-3 and § 47-20:** Biennial retirement plan reporting and minimum funding standards

General Reporting Requirements

- O.C.G.A. § 50-36-4: Annual reporting of immigration compliance
 - Specifically two of five reporting areas
 - O.C.G.A § 13-10-91 – Title 13 or contract reporting
 - O.C.G.A. § 36-80-23 – Sanctuary Policies

Submission of Annual Audits

- O.C.G.A. § 36-81-7
 - Requires annual audits for each unit of local government
- Unit of local government defined
 - As municipality, county, consolidated city-county government or other political subdivision (local government authorities)
 - O.C.G.A. § 36-81-2

Submission of Annual Audits

- Annual audit submitted to the State Auditor within 180 days after close of fiscal year (approximately 6 months)
- Fiscal year end date:
 - March 31 due by September 30
 - June 30 due by December 31
 - September 30 due by March 31
 - December 31 due by June 30

Submission of Annual Audits

- Agreed-Upon Procedures may be submitted
- Total amount of expenditures and/or expenses of all funds does not exceed \$550,000
- Total amount must include all funds and activities
 - Include expenditures from the proceeds of SPLOST or grants

Submission of Annual Audits

- Must include expenses from Enterprise Funds (such as Water System, Gas System, etc.)
- Biennial audit covering two fiscal years
 - Level of expenditures/expenses of each year must be less than \$550,000
- Effective date of threshold increase – July 1, 2019
- For Reporting Due After July 1, 2019

Submission of Annual Audits

- Extensions of Time
 - State law allows DOAA to grant extension requests
- Extended due date or new due date if granted will be for an additional 180 days
- Extensions may be granted for 2 consecutive years (late submissions count as extensions)

Quarterly Non-Compliance Listings

- Includes governments not in compliance with reporting requirements of O.C.G.A. § 36-81-7
- Each quarterly non-compliance list includes:
 - 5 years of information presented on each listing (currently 2014-2018 or 2015-2019)
 - Name of government
 - Type of government
 - Fiscal year end of government

Quarterly Non-Compliance Listings

- Shown by category or type of local government
- For example:
 - Cities
 - Counties
 - Consolidated Governments
 - Regional Commissions

Quarterly Non-Compliance Listings

- Type of non-compliance
 - Type 1A: Report has not been received
 - Type 1B: Uncorrected report deficiencies
 - Type 2: Non-compliance with reporting requirements of O.C.G.A. § 36-81-8.1 (grant certifications)
 - Type 3: Reported to Office of the State Treasurer as non-compliant with O.C.G.A. § 47-1-5 or Article 2 of O.C.G.A. 47-20

Quarterly Non-Compliance Listings

- Type 1B: Uncorrected report deficiencies include:
 - Noted review checklist items considered material and requiring immediate revision and/or correction
 - Audits performed by audit firms not holding a valid license to practice – verified on the Georgia State Board of Accountancy’s website
- Type 3: based on findings in the DOAA’s Biennial Report of Retirement Systems

Quarterly Non-Compliance Listings

- Estimated time frames for release of listings:
 - January 31
 - April 30
 - July 31
 - October 31
- Posted to the DOAA's Local Government Audit and Accounting Resource Library at <http://www.audits.ga.gov/NALGAD/resource.html>

Immigration Compliance Reporting

- O.C.G.A. § 50-36-4 requires governmental entities to report their annual immigration compliance
- Report filed by December 31 each year
- Current reporting period: December 1, 2018 through November 30, 2019
- System opened on November 1, 2019

Immigration Compliance Reporting

- Complete submission to the Immigration & Reform Collection System:
 - Confirmation of 5 areas of reporting
 - 1) E-Verify Number (reporting government's number)
 - 2) Title 13 (contract reporting)
 - 3) Title 36 (business licenses)
 - 4) Sanctuary Policy (O.C.G.A. § 36-80-23)
 - 5) Title 50 (public benefits)

Immigration Compliance Reporting

- Focus on two areas that could affect state funding
 - Contract reporting
 - required by O.C.G.A. § 13-10-91 for contracts for the physical performance of service that are over \$2,499.99
 - Sanctuary policy
 - Confirmation that organization has not enacted a sanctuary policy
 - O.C.G.A. § 36-80-23

Title 13: Contractor Reporting

- Title 13: E-Verify contractor reporting
 - Reporting of contracts for the physical performance of service as defined in O.C.G.A. § 13-10-90
- Failure to complete the Title 13 section or area may result in exclusion from the list of qualified local governments (QLG)

Title 13: Contractor Reporting

- Report is due on December 31
- DOAA is required to provide political subdivisions 30 days to demonstrate compliance
 - DOAA notifies any noncompliant governments on approximately February 1
 - 30-day period will end around March 1
- Commissioner of DCA notified

Title 13: Contractor Reporting

- Notification of non-compliant municipalities, consolidated city-county governments and counties
- DOAA required to notify the Commissioner of the DCA of non-compliance
- DCA should exclude governments not in compliance from their list of **qualified local governments**

Title 13: Contractor Reporting

- Failure to be recognized as a qualified local government may jeopardize funding of any grants or loans made through the DCA
 - Including any grants or loans provided under the State Community Development Program
- Provisions of O.C.G.A. § 50-8-8

Sanctuary Policy Reporting

- Provisions of O.C.G.A. § 36-80-23 require the confirmation that governments did not enact any sanctuary policies
- No local governing body shall enact, adopt, implement or enforce any sanctuary policy
- Report includes a question that asked whether or not sanctuary policies were enacted

Sanctuary Policy Reporting

- Sanctuary policy – means any regulation, rule, policy, or practice adopted by a local governing body which
 - Prohibits or restricts local officials or employees from communicating or cooperating with federal officials or law enforcement officers with regard to reporting immigration status information while such local official or employee is acting within scope of his or her official duties

Sanctuary Policy Reporting

- Confirm that no sanctuary policies were enacted
- Or confirm that the government is in compliance with provisions of OCGA § 36-80-23
- Reminder confirmation due by December 31
- Governments will be reported if:
 - Noncompliance with provisions (policies enacted)
 - Failed to confirm (No Response)

Sanctuary Policy Reporting

- DOAA required to notify DCA, DOT and all other state agencies that provide funding
- Separate notification will be sent for sanctuary policy non-compliance or non-respondent
- Proof of compliance with the provisions of O.C.G.A. § 36-80-23 is a condition of funding

Immigration Compliance Reporting

- Either non-compliance and/or non-respondent listings will be updated quarterly
- Estimated date of first listings will be March 1
- Subsequent dates will be June 1, Sept 1 and Oct 1
- System remains open so governments may become compliant as soon as report is confirmed

Reporting of Local Retirement Plans

- Report published every two years in order to fulfill the reporting requirement in O.C.G.A. § 47-1-4 and to provide information about local retirement plans in Georgia and their adherence with the Public Retirement Systems Standards Law.
- Two areas of compliance with statutory requirements that non-compliance would be reported to the State Treasurer

Reporting of Local Retirement Plans

Reporting Requirements

Non-Compliance requires that the State Treasurer be notified to withhold state funds payable until the actuarial investigation and financial reports are submitted

Funding Requirements

Non-Compliance requires State Treasurer notification and state funds will be withheld until funded in conformity with the minimum funding standards

Reporting of Local Retirement Plans

- Report issued every two years
- Latest report was issued on January 1, 2019
- 2,120 governmental units contacted
 - Including Municipalities, Counties, Consolidated Governments, Regional Commissions, Local Boards of Education and Local Authorities

Reporting of Local Retirement Plans

- Number of local retirement plans: 457 (includes closed plans and some governments have more than one plan)
- 21% of governmental units that responded have local retirement plans
- Report also includes a schedule of the governments that did not respond to our survey

Reporting of Local Retirement Plans

- Greater response rate means greater accuracy of our report
- Two surveys: Retirement Plans and Other Post Employee Benefits (OPEB)
- Retirement plan survey includes:
 - Defined Contribution Plans
 - Insurance Contracts (none reported in 2018)

Reporting of Local Retirement Plans

- OPEB survey includes:
- Deferred Compensation Plans
- Post Employment Healthcare Benefits
- Other Post Employment Benefits (life insurance, etc.)

Reporting of Local Retirement Plans

- Timeline:
- Begin the process after 2020 state legislative session ends
- Notifications emailed in July 2020
- Prepare report based on surveys received
- Publish date of next report January 1, 2021
- Electronic notifications and reporting

State Auditor Training Program

- State Auditor Training Program 2020
 - Confirmed Dates of 2-Day Sessions
 - Athens – Sept 23-24, 2020 (Wed and Thurs)
 - Tifton – Oct 19-20, 2020 (Mon and Tues)
 - Dublin – Oct 21-22, 2020 (Wed and Thurs)
- Please send DOAA your suggestions for topics or sessions that interest you

Newsletters

- From the local government review team
- Issued our first in November 2019
- Plan to issue a newsletter every 6 months
- Future issues may include articles
- Forward any suggestions

Transmittal Forms

- Please submit completed transmittal forms with report submissions
- Allows the reviewers to contact the appropriate people with review results

Contact Information

- Compliance status may be confirmed at any time
- Please contact us at
 - locgov@audits.ga.gov
 - immhelp@audits.ga.gov
 - biennial@audits.ga.gov

Or contact

- Jackie Neubert at neubertj@audits.ga.gov
- Telephone: 404-651-8938