



**MEMORANDUM**

TO: Local Government Chief Elected Officials

FROM: Christopher Nunn, Commissioner

DATE: September 8, 2023

SUBJECT: Proposed Revisions to the Rules for the Report of Local Government Finances (RLGF)

*Summary: DCA plans to amend its rules governing annual local government finances reporting. These amendments will update the rules to reflect some recent procedural improvements, clarify compliance requirements, and allow governments to submit on the same timeline as their annual audit to improve data accuracy.*

Several years ago, DCA modernized the RLGF to allow for electronic submissions and improved the structure to align with the Uniform Chart of Accounts more intuitively. These improvements necessitated removing references to the old form and process from the official Rules and Regulations. These rule updates further clarify the requirements for compliance with RLGF reporting and the penalties for non-compliance.

These proposed amendments also provide for an additional allowable type of extension. Previously, extensions were only provided for certain extenuating circumstances, such as a natural disaster resulting in a public state of emergency declaration. This update explicitly outlines the requirements for receiving an extension on the RLGF and provides the option for a local government to receive an extension in concert with an extension on their annual audit from the Department of Audits and Accounts. The local government remains responsible for notifying DCA of such extension, but this option will significantly reduce the workload on local governments while improving DCA's data accuracy.

In amending our rules, we are taking the opportunity to reformat the standards to comply with the most current guidance from the Administrative Procedures Division of the Office of the Secretary of State. Additionally, a number of other modifications have been included to bring the rules into closer alignment with changes to systems and processes that have been necessitated by changing technology over the past few years. Nothing in these additional modifications should have any meaningful impact on the way any local government is already doing business. Rather, these modifications are being made specifically to reflect changes in business processes that have already occurred at local governments and at DCA.

State law (Georgia Administrative Procedures Act O.C.G.A. §50-13-1, et seq.) provides an opportunity for you to provide input on these draft rules or request changes prior to



**Brian P. Kemp**  
Governor

**Christopher Nunn**  
Commissioner



adoption by the Board of the Georgia Department of Community Affairs. To assist you with this, I have attached a synopsis of the proposed amendments as well as a “Notice of Public Hearing and Intent to Adopt” these proposed changes. You can submit your comments in writing to the address below, or you can attend one of the public hearings.

Please note that the Board of the Georgia Department of Community Affairs intends to act on the proposed amended standards at its meeting at 1:00 P.M. on November 8-9, 2023, location to be determined. If adopted by the Board of the Georgia Department of Community Affairs, the revised rules will become effective January 1, 2024.

The full text of the proposed rule amendments can be found at the following address:  
<https://www.dca.ga.gov/node/1943/documents/2033>

If you have any questions, need additional information, or wish to submit comments on the rules, please contact:

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CN/jl

