



**DEPARTMENT OF AUDITS AND ACCOUNTS
NONPROFIT AND LOCAL GOVERNMENT AUDITS**

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DOUG PIRKLE, JR.
DIRECTOR

February 23, 2015

Mr. Steve McCoy, State Treasurer
Office of the State Treasurer
200 Piedmont Avenue
Suite 1202, West Tower
Atlanta, Georgia 30334-5527

Dear Mr. McCoy:

The purpose of this letter is to provide an update to our earlier letter dated January 21, 2015, concerning entities not in compliance with provisions of the Public Retirement Systems Standards Law requiring submission of a biennial actuarial investigation. Page 2 of the Report of the State Auditor on Local Retirement Plans – January 1, 2015 identified 3 entities that were not in compliance with these requirements. Following release of our report, the Fulton-DeKalb Hospital Authority has submitted the information required by law. That information has been reviewed and accepted and the Fulton-DeKalb Hospital Authority is now considered in compliance with the reporting requirements. Therefore, in accordance with the provisions of the Official Code of Georgia Annotated, Section 47-1-5, state funds payable to the Fulton-DeKalb Hospital Authority should no longer be withheld.

The Report of the State Auditor on Local Retirement Plans – January 1, 2015 and updates since the report was issued are available on the following website:

www.audits.ga.gov/NALGAD/Biennial_Retirement_Report.html

If you have any questions or need to discuss this issue, please contact me by telephone at (404) 651-8827 or by email at pirklewd@audits.ga.gov.

Sincerely,

Doug Pirkle, Jr., CPA, CFE, CGFM
Director