



# Non-Profit & Local Government NEWSLETTER

## 2021 State Auditor Virtual Training Program

September 21-22 or November 4 -5

The 2021 State Auditor Training Program is designed to serve members of local governments and their consultants as well as the independent audit firms that perform local government audits. Earn up to 16 CPE hours.

Learn, Network, & Get the latest on:

- Common Reporting Deficiencies
- American Rescue Plan
- GDOT - Local Maintenance Improvement Grant (LMIG)
- Community Development Block Grant (CDBG)
- Uniform Guidance Update (COVID, CRF, ARP)
- Use of Data Analytics



Each year DOAA strives to include presentations with a balance of topics to benefit participants from local governments and auditors. With that balance in mind, we welcome all suggestions for improvements, especially beneficial and interesting topics. Please send your ideas and suggestions to [locgov@audits.ga.gov](mailto:locgov@audits.ga.gov)

Register Here Today!

## Annual Immigration Compliance Reporting Reminders

- O.C.G.A. §50-36-4 requires governmental entities to submit an annual immigration compliance report.
- Next reporting period: December 1, 2020 through November 30, 2021
- The Immigration & Reform Act Collection System will open on November 1, 2021
- Reporting deadline for the 2021 reporting period is December 31, 2021
- Be sure to collect affidavits for new business licenses and contracts for physical performance of services at the time these events occur. *Please do not wait until year's end.*





# Local Government & Non Profits NEWSLETTER

## Uniform Chart of Accounts - Amendment 4.2 (June 2021)



Amendment 4.2 was approved by the State Auditor and is on the agenda for discussion and adoption at the August 11, 2021 DCA Board meeting. UCOA Amendment 4.2 requires use of Special Revenue Fund 230 and Revenue Classification 33.2000/Sub-Classification 33.2100 to report revenues received through the American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds. The UCOA Fourth Edition is available for download in PDF format from the Department of Community Affairs.

### GASB Statements & Effective Dates

#### **GASB 84** – Fiduciary Activities

Effective Date: For reporting periods beginning after December 15, 2019

#### **GASB 87** – Leases

Effective Date: For fiscal years beginning after June 15, 2021 and all reporting periods thereafter

#### **GASB 91** – Conduit Debt Obligations

Effective Date: For reporting periods beginning after December 15, 2021

#### **GASB 96** – Subscription-Based Information Technology Arrangements (SBITA)

Effective Date: For fiscal years beginning after June 15, 2022 and all reporting periods thereafter

### **NEW!** Hotel Motel Tax Collections



HB 317 – effective date of July 1, 2021 – Hotel Motel Tax Collections on Short-Term Vacation Rentals

### 90-day Extensions for Local Governments Granted

Fiscal Year	FYE Date	Statutory Deadline	Public Health Emergency Due Date
2020	October 31	April 30, 2021	July 31, 2021
2020	November 30	May 31, 2021	August 31, 2021
2020	December 31	June 30, 2021	September 30, 2021

\*\* The hardship extension does not change reporting responsibilities to other state or federal agencies. If you have questions or concerns send an email to [lccgov@audits.ga.gov](mailto:lccgov@audits.ga.gov)