



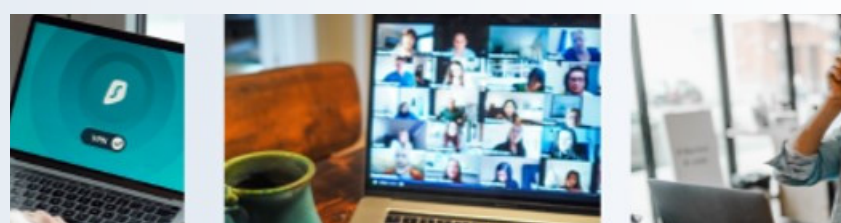
# Non-Profit & Local Government NEWSLETTER



## 2021 State Auditor 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.

- Learn, network, & get the latest on GASB & other audit topics
- Crawford & Associates
- VIRTUAL using MS TEAMS
- Earn up to 16 CPE Hours
- Registration in June 2021



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)

### Updated: 90-day Extensions for Local Governments Granted



### Dates to Remember

In accordance with Executive Order 04.23.20.02, Governor Kemp has ordered that certain local governments in Georgia receive a 90-day extension to the submission deadline for annual audit reports to the Department of Audits and Accounts (DOAA) and the Report of Local Government Finance to the Department of Community Affairs (DCA).

Extensions on the submission deadlines for these statutorily required reports have been applied to local governments as required by the provisions of (OCGA §36-81-7 (d) & OCGA §36-81-8) with submission deadlines (*six months after the conclusion of the local government's fiscal year*) between March 14, 2020 and 90 days following the expiration of the Public Health Emergency Declaration.

By virtue of this Executive Order, local governments do not need to request an extension from either DOAA or DCA for these specific reporting requirements. Affected local governments will not be considered delinquent on either of these requirements until the new due date. If you have questions or concerns send an email to [locgov@audits.ga.gov](mailto:locgov@audits.ga.gov)

Fiscal Year	FYE Date	Statutory Date	Public Health Emergency Due Date
2020	June 30	December 31, 2020	March 31, 2021
2020	July 31	January 31, 2021	April 30, 2021
2020	August 31	February 28, 2021	May 31, 2021
2020	September 30	March 31, 2021	June 30, 2021
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.



# Local Government & Non Profits NEWSLETTER

## Local Government Audit Report Collection System

Local governments are strongly encouraged to submit audited financial statements or agreed-upon procedures reports electronically using our Local Government Audit Report Collection System.

All documents associated with a fiscal year may be uploaded. If necessary, documents may also be submitted by e-mail to [locgov@audits.ga.gov](mailto:locgov@audits.ga.gov). Report submissions are randomly assigned to a team member for review. Additional copies of the documents are not required to be mailed to our office.



## Local Government Audit Report Transmittal

DOAA sends the results of our reviews of local government audit reports by e-mail. We need your help in collecting contact information for your government's officials and CPAs to be sure that the appropriate people get the information needed.

When you submit your audit report please include a completed DOAA [Local Government Audit Report Transmittal Document](#).



## 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*

## Reporting Includes: Contractor Reporting

- List of contractors the entity used during the period for physical performance of labor and services
- Physical performance of labor and services includes routine operation, repair, and maintenance of existing structure as well as services needed for normal operations
- Purchase order is a contract
- Documentation of contractor compliance includes obtaining a notarized affidavit that states the contractor used the E-Verify program
- Affidavit required even if contractor only has one employee
- New affidavit required each time you contract with a vendor
- Obtain affidavit in advance of awarding the bid or contract

