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Tools to Strengthen the Control Environment

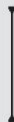
Tracy Arner, M.Ed., CPA

tarner@uga.edu

Learning Objectives

At the end of this session, you will be able to

- Recall resources available for strengthening knowledge and skills, a key element for a strong control environment



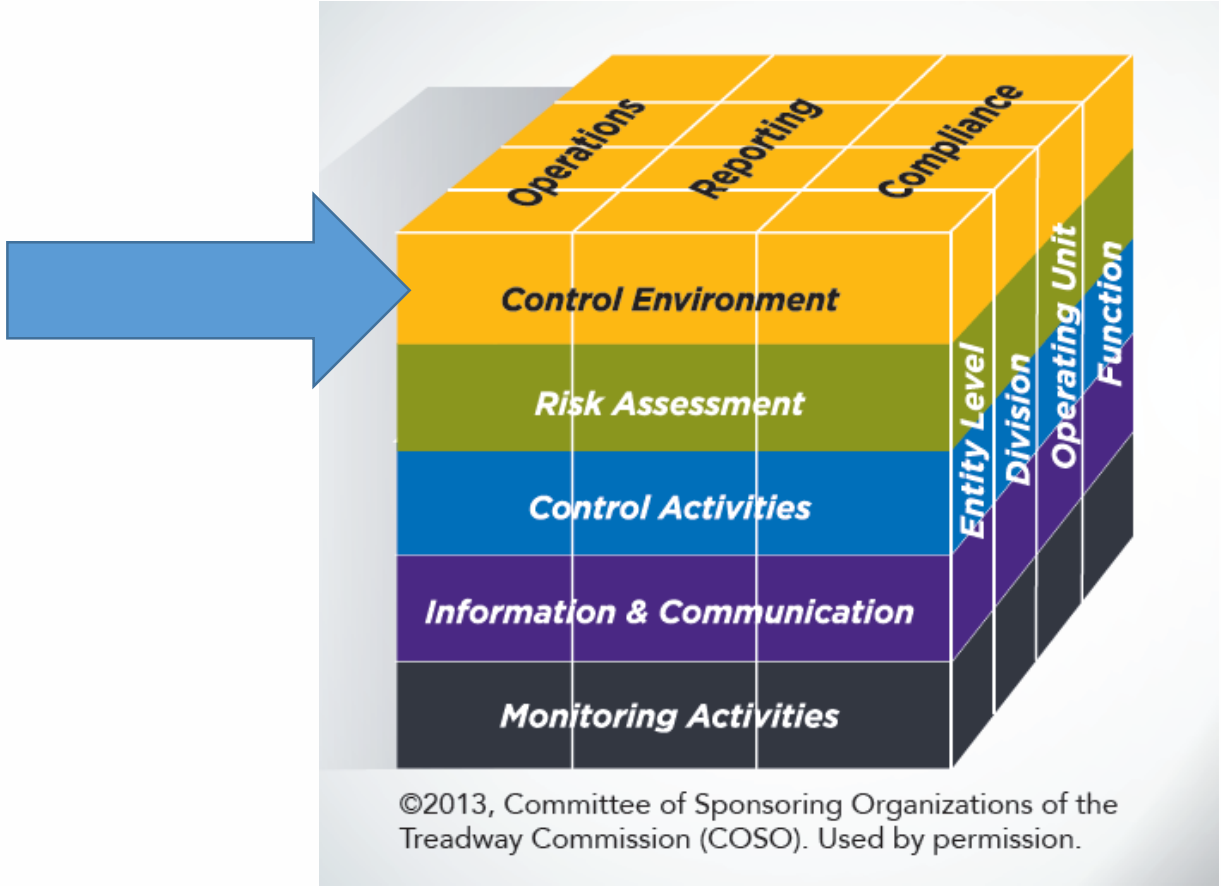
FLASH BACK



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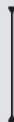


Internal Control Components



Control Environment - COSO

- Principle 4 – The organization demonstrates a commitment to attract, **develop**, and retain **competent** individuals in alignment with objectives
- Points of Focus
 - Establishes policies and procedures
 - Evaluates competence and addresses shortcomings
 - Attracts, **Develops**, and Retains Individuals
 - Plans and Prepares for Succession



TOOLS FOR RELEVANT KNOWLEDGE AND SKILLS



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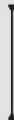


Compliance Audit Guide

Georgia Department of Audits and Accounts

Compliance Auditing in Georgia Counties and Municipalities

- Current through 2016 legislative changes (updates for 2017 legislation should be available by July 2017)
- Legal summary of finance-related provisions of the Georgia Code



Compliance Audit Guide

<http://cviog.uga.edu/publications/compliance-auditing-publication.html>

| Events | View All Events > | Latest Blog Entries | View Blog > | Publications | View All Publications > |
|---------------------------------------|---|--|-------------|---|-------------------------|
| FRIDAY JUNE 23 2:00 PM | GMA Conference Register for the Georgia Municipal Association Conference. | Vinson Fellow explores state's plan to meet new federal education rules My research project with Dr. Russ Cook this semester began with a challenge—having to change the nature of my research project. I had planned to explore the elements of Georgia's plan to meet federal Every Student Succeeds Act educational standards. ESSA promulgates federal education standards and replaces No Child Left Behind requirements. | | Public Resources (Free Online Resources for Government Officials & Staff) Compliance Auditing in Georgia Counties and Municipalities Newsworthy Handbook for Georgia Legislators Collaborative Governance Study Annual Report Going Solar in Georgia | |
| MONDAY JULY 25 4:00 PM | Public Works Conference Register for the Georgia chapter of the American Public Works Association Conference. | | | | |
| SUNDAY AUGUST 13 2:00 PM | Voter Registrars Association of Georgia Conference Register for the Voter Registrars Association of Georgia Conference. | Municipal fund balances targeted for Vinson Fellow's spring research project My research project through the Vinson Fellows program this semester is concerned with fund balances, or equity in government funds, in Georgia's cities. Specifically, I studied the amount carried in these balances in reference to the cities' written policies, an established benchmark, and other financial data collected over multiple fiscal years. | | | |
| | | Vinson Fellow explores tactics for alleviating poverty in Sub-Saharan Africa I have greatly enjoyed my semester as a Vinson Fellow, especially working with my faculty mentor, Dr. Rusty Brooks. | | | |



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Compliance Auditing in Georgia Counties and Municipalities

A Practical Guide to State Laws for Auditors and Local Government Officials



The Institute of Government has published the 2017 edition of Compliance Auditing in Georgia Counties and Municipalities. This is the only guide written especially to help those responsible for conducting a specific local government audit.

Updated annually, the new edition is current through 2016 legislative changes and is available for [free download](#), thanks to the [Georgia Department of Audits and Accounts](#).

A legal summary of finance-related provisions in the Official Code of Georgia Annotated that affect cities and counties is followed by a comprehensive compliance checklist of questions. Also included are listings of required audit reports and relevant organizations.

\$0.00

Compliance Auditing is available as a download, presented in PDF format.

[DOWNLOAD NOW](#)

Contact

Kris Sikes
krissike@uga.edu
706.542.2857

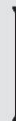


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Compliance Audit Guide

| | |
|--|---|
| Summary of Finance Provisions in the Constitution of the State of Georgia and the Official Code of Georgia Annotated (O.C.G.A., or the “Code”) | 1 |
| Constitution of the State of Georgia | 1 |
| Bill of Rights (Article 1) | 1 |
| Legislative Branch (Article 3) | 1 |
| Judicial Branch (Article 6) | 1 |
| Taxation and Finance (Article 7) | 1 |
| Counties and Municipal Corporations (Article 9) | 2 |



Compliance Audit Guide

| | |
|--|----|
| Health (Title 31) | 48 |
| County Boards of Health (Chapter 3) | 48 |
| Regulation and Construction of Hospitals and Other Health Care Facilities (Chapter 7) | 49 |
| Care and Protection of Indigent and Elderly Patients (Chapter 8) | 50 |
| Vital Records (Chapter 10) | 51 |
| Control of Rabies (Chapter 19) | 52 |
| Vaccinations for Firefighters, Emergency Medical Technicians, and Public Safety Officers (Chapter 35) | 52 |



Compliance Audit Guide

BUDGET PREPARATION

9. Did the government adopt an annual balanced budget for the general fund, each special revenue fund, and each debt-service fund in use by the local government? [§36-81-3]
- Yes No N/A
10. For each capital projects fund used by the local government, did the government adopt and operate under a project-length balanced budget? [§36-81-3]
- Yes No N/A
11. If the local government amended its budget during the fiscal year to provide for an increase in appropriation at the legal level of control or to establish a more detailed level of budgetary control, were the amendments adopted by ordinance or resolution of the governing authority? [§36-81-3]
- Yes No N/A



Georgia Department of Audits and Accounts

http://www.audits.ga.gov/NALGAD/Files/PDF_of_Local_Government_Checklist_12-2015.pdf

- Local Government Audit Review Checklist
 - Used by Audits to review local government financial statements



Georgia Department of Audits and Accounts

| Item Number | Item | Significance Level |
|--|--|--------------------|
| <u>Basic Financial Statements – General</u> | | |
| D001 | Reports required for compliance with federal Single Audit Act or with provisions of the Official Code of Georgia Annotated should be placed following the introductory, financial, and statistical information, as applicable. (GAAFR, page 600, footnote 32) | 3 |
| D002 | Each basic financial statement should contain a reference to the notes to the financial statements. (GAAFR, page 596) | 3 |
| D003 | Governmental entities, including governmental external investment pools, should report investments at fair value in the basic financial statements. Money market investments and participating interest earning investment contracts that have a remaining maturity at the time of purchase of one year or less may be reported at amortized cost. Nonparticipating contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure. (GASB I50.105-.108; GAAFR, pages 537-538) | 2 |



Georgia Department of Audits and Accounts

- http://www.audits.ga.gov/NALGAD/iiraea_resources.html
- Illegal Immigration Reform and Enforcement Act



Georgia Department of Audits and Accounts

[https://www.audits.ga.gov/NALGAD/Local Government Audits.html](https://www.audits.ga.gov/NALGAD/Local_Government_Audits.html)

- Listing of noncompliant local government audits
 - Updated periodically, call if need more current information
 - Key for noncompliance included at bottom of memo
 - Noncompliance includes
 - 1- Nonreceipt of audit report or uncorrected report deficiencies OCGA 36-81-7
 - 2 - Nonreceipt of grant certification form OCGA 36-81-8.1
 - 3 - Nonreceipt of actuarial report OCGA 47-1-5



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HOME ABOUT DATA EXPERT ANALYSIS RESOURCES FINANCIAL DATA

Welcome to GeorgiaDATA | MORE INFORMATION. SMARTER DECISIONS.



WELCOME TO GEORGIA DATA

DESCRIPTIVE COUNTY DATA

LOCAL GOVERNMENT FINANCIAL DATA PORTAL



201 North Milledge Avenue, Athens GA 30602 | P: 706.542.2736 | F: 706.542.9301
©2013 Carl Vinson Institute of Government | Text-Only Website

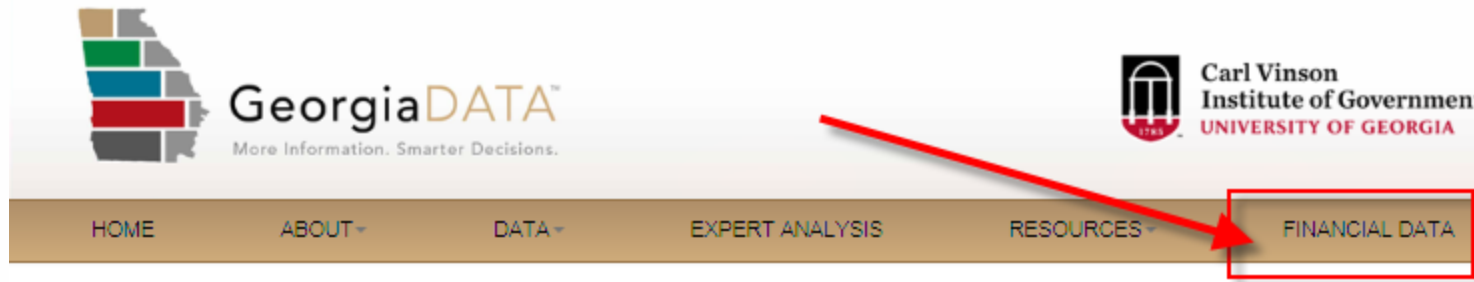


georgiadata.org

- Maintained by Carl Vinson Institute of Government in collaboration with various public sources
- OCGA 36-80-21, requires budget submission to this website within 30 calendar days of adoption and submission of audited financial statement as soon as practical for local governments and school systems



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Local Government Financial Portal

The Local Government Financial Portal provides access to local government revenue and expenditure data; budget documents; asset forfeiture reports from local law enforcement agencies; audited financial statements; and data from a variety of state agencies. These resources provide financial data and information to the public as part of the Georgia General Assembly's effort to make government more transparent. The data also are used by public officials and researchers to improve governance, ensure accountability, and guide public policy decisions.



Tax and Expenditure Database (TED)

Provides searchable financial data collected from cities and counties annually by the Department of Community Affairs (DCA) in the Report of Local Government Finances (RLGF) survey. Users can view trend data and do comparisons (O.C.G.A. § 36-80-1).



Open Georgia

Access county, municipal, and school system adopted budget documents and annual financial reports. Documents are available in PDF for download (O.C.G.A. § 36-80-21).



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The screenshot displays the 'Open Georgia' website interface. At the top, there is a navigation bar with links for Home, Search Applications, Reports, Contact, and Help. Below this is the 'Open Georgia' logo with the tagline 'Transparency in Government' and a brief description: 'Open Georgia is a gateway for obtaining information and key documents about how the State of Georgia spends tax dollars and other revenues to provide services to Georgians. The information maintained on this site comes from various state agencies and is updated annually.'

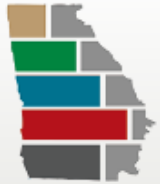
A secondary navigation bar includes links for Help / Tips, Glossary, FAQ, Description, and Feedback. The main content area is organized into four columns, each representing a different category of reports:

- Salaries & Travel Reimbursements:** Find salaries and travel reimbursements paid to employees of the State of Georgia and employees of local boards of education. Includes a link to a **Non Compliance Report**.
- Other Expenditure Information:** Find payments, obligations and professional services expenditures made by state organizations. Includes a link to a **Non Compliance Report**.
- Financial Reports:** Obtain key reports related to the State of Georgia's budget and finances. Includes links to **Comprehensive Annual Financial Report**, **Budgetary Compliance**, **Budget in Brief**, **Single Audit**, **User Fees**, and **Financial Information for local governments**.
- Other Reports:** Reports that evaluate how well various state programs are operating. Includes links to **Performance Reviews**, **SPLOST** (Special local option sales tax reports), **ARRA** (American Recovery & Reinvestment Act Funds), **Tax Expenditures Report**, and **Economic Development Awards Map**.

A red arrow points from the 'Non Compliance Report' link in the 'Salaries & Travel Reimbursements' column to the 'Financial Information for local governments' link in the 'Financial Reports' column.



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TED | Local Government Financial Documents

WELCOME

BUDGETS AND FINANCIAL REPORTS

E-VERIFY REGISTRATION INFORMATION

LINKS

LOGIN

LOCAL GOVERNMENT FINANCIAL DOCUMENTS ONLINE

Welcome to the TED House Bill 122 website, where you can view annual operating budgets of Georgia cities, counties, and school districts that are one million dollars or above.

[VIEW FINANCIAL DOCUMENTS](#)

Financial documents are viewable by the public without having any credentials or needing to log in. Just click on the [Budgets and Financial Reports](#) menu bar at the top of the page. From there, you are able to search for budget documents by fiscal year, document type, and by county, city, or school district.

[UPLOAD FINANCIAL DOCUMENTS](#)

If you need to upload a financial document to this system, you need to log in. You can gain access to the system by going through the account creation process by clicking [Local Budget Login](#) and following the directions there.



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Budgets and Financial Reports

[All Documents](#)

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[Financial Reports](#)

[Asset Forfeiture Reports](#)

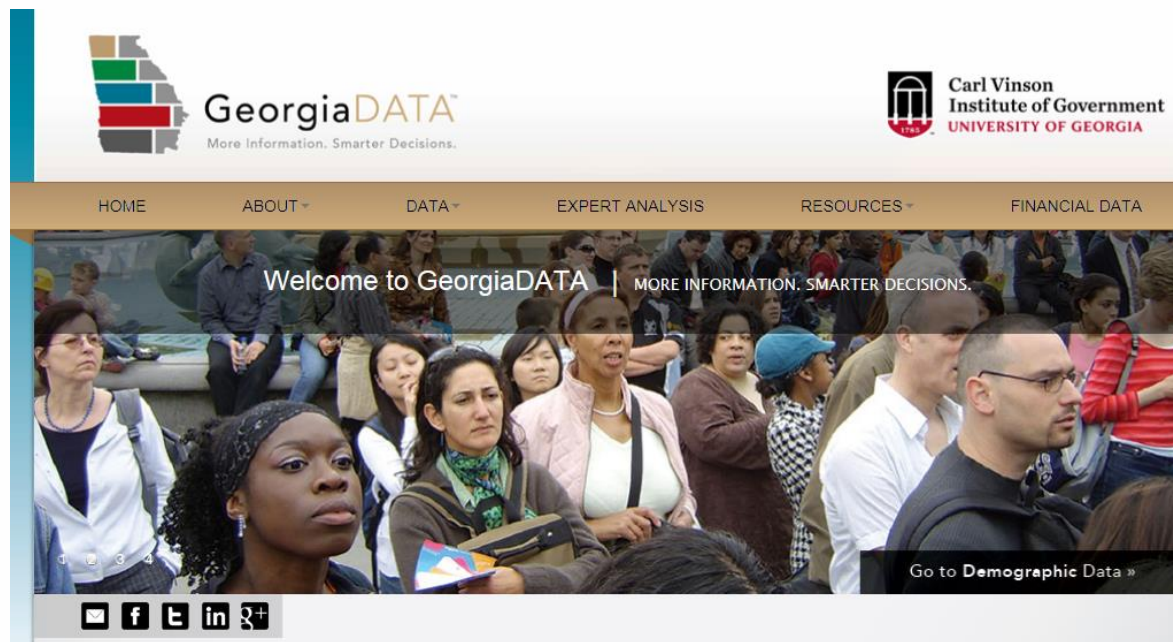


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Tax Expenditure Database

Data from Georgia Department of
Community Affairs Report of Local
Government Finances



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Tax Expenditure Database



Local Government Financial Portal

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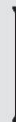


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Tax Expenditure Database – Entity Profile Comparison



The screenshot shows the GeorgiaDATA website interface. At the top left is the GeorgiaDATA logo with the tagline "More Information. Smarter Decisions." and a map of Georgia. To the right is the logo for the Carl Vinson Institute of Government, University of Georgia. Below the logos is a navigation bar with the following items: HOME, ENTITY PROFILE/COMPARISON, TRENDS, FILE EXPORT, REPORTS, and MAPS. A red arrow points to the "ENTITY PROFILE/COMPARISON" menu item. A dropdown menu is open under this item, showing "CITY/COUNTY" and "SCHOOL/DISTRICT" options, with a red arrow pointing to the "CITY/COUNTY" option. Below the navigation bar is a section titled "PARTNER" with a sub-heading "CITY/COUNTY SCHOOL/DISTRICT" and a small image of a calculator. To the right of the image is text describing the TED Center's purpose.

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TED | The Tax and Expenditure Data Center for Georgia Local Governments

HOME ENTITY PROFILE/COMPARISON TRENDS FILE EXPORT REPORTS MAPS

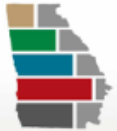
PARTNER CITY/COUNTY SCHOOL/DISTRICT


The TED Center is a place to learn more about local fiscal conditions in Georgia.

This Center is part of the State's commitment to providing an open government for Georgians. The University of Georgia develops and maintains this Center in partnership with the Georgia General Assembly to provide community-specific financial information to the public.



Tax Expenditure Database Entity Profile Comparison

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TED | The Tax and Expenditure Data Center for Georgia Local Governments

HOME ENTITY PROFILE/COMPARISON- TRENDS FILE EXPORT- REPORTS MAPS


PARTNERS CONTACTS


No cities provided. Please provide at least one city.

Click on the title bar to collapse or expand the criteria entry section. Click  for term definitions.


▼ **Entity Profile/Comparison** 

Enter criteria for selecting summary data

Local Government Type : City

Fiscal Years : From: 2015 To: 2015

Auto Select comparison entities?: Yes No

Cities :

Selected Cities

| | | |
|---------------|---|-----------------------------------|
| ACWORTH | X | Select up to 5 cities to compare. |
| LAWRENCEVILLE | X | |


Revenue or Expenditure?: Expenditure Revenue











Tax Expenditure Database Entity Profile Comparison

Expenditure Summary

For Fiscal Years 2015 To 2015

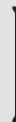
Click  to view classification details.

| | ACWORTH | | | LAWRENCEVILLE | | | Statewide Average | |
|---|---------------------|-------|--|---------------------|-------|--|---------------------|-------|
|  General Government | \$2,230,875 | 8.9% | | \$10,521,878 | 11.1% | | \$1,831,361 | 11.5% |
|  Judicial | \$410,747 | 1.6% | | \$966,728 | 1.0% | | \$135,289 | 0.8% |
|  Public Safety | \$4,309,816 | 17.2% | | \$8,609,771 | 9.1% | | \$2,801,613 | 17.5% |
|  Public Works | \$14,049,149 | 56.1% | | \$72,691,740 | 76.8% | | \$7,338,581 | 45.9% |
|  Health & Welfare | \$1,667 | 0.0% | | \$0 | 0.0% | | \$120,513 | 0.8% |
|  Culture & Recreation | \$1,937,184 | 7.7% | | \$49,650 | 0.1% | | \$441,122 | 2.8% |
|  Housing & Development | \$813,698 | 3.3% | | \$1,783,960 | 1.9% | | \$1,804,338 | 11.3% |
|  Debt Service | \$1,268,649 | 5.1% | | \$0 | 0.0% | | \$1,516,485 | 9.5% |
| Other Financing Uses | † | † | | † | † | | † | † |
| Total | \$25,021,785 | | | \$94,623,527 | | | \$15,989,302 | |

Data Source: Georgia Department of Community Affairs, Report of Local Government Finances annual survey

† This government entity did not report an amount for this item. The amount for this item is either zero or was not provided.

Text may be copied and pasted from above table to Excel with some additional formatting required.



Tax Expenditure Database Trends



The screenshot displays the GeorgiaDATA website interface. At the top left is the GeorgiaDATA logo with the tagline "More Information. Smarter Decisions." To the right is the logo for the Carl Vinson Institute of Government at the University of Georgia. Below these is the site title "TED | The Tax and Expenditure Data Center for Georgia Local Governments". A navigation bar contains the following menu items: HOME, ENTITY PROFILE/COMPARISON, TRENDS (highlighted with a red arrow), FILE EXPORT, REPORTS, and MAPS. Below the navigation bar are links for PARTNERS and CONTACTS. A featured section includes an image of a calculator and documents, followed by text describing the TED Center's mission to provide local fiscal information.

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TED | The Tax and Expenditure Data Center for Georgia Local Governments

HOME ENTITY PROFILE/COMPARISON **TRENDS** FILE EXPORT REPORTS MAPS

PARTNERS CONTACTS

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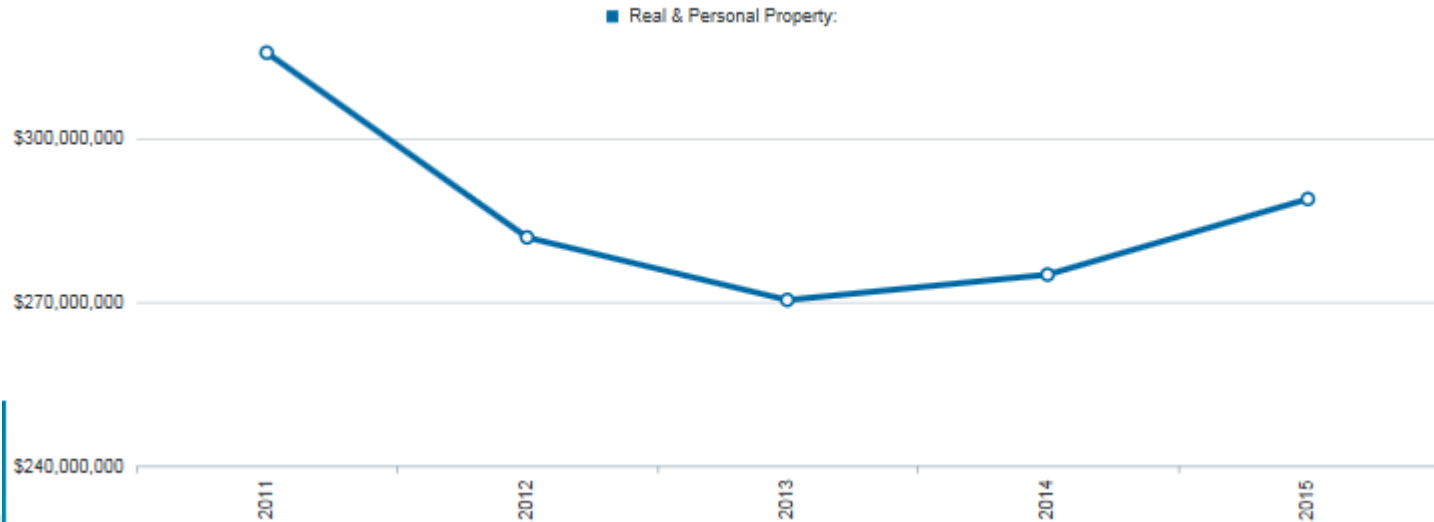
Tax Expenditure Database - Trends

Enter criteria for selecting trend data

| | |
|--------------------------|--|
| Local Government Type | City |
| City | ATLANTA |
| Fiscal Years | From: 2011 To: 2015 |
| Revenue/Expense Category | Selected Revenue/Expense CategoryReal & Personal Property |
| Chart Type | <input checked="" type="radio"/> Line <input type="radio"/> Bar |

Display trend data

ATLANTA Income Category Trends 2011-2015



Data Source: Georgia Department of Community Affairs, Report of Local Government Finances annual survey



Government Finance Officers Association

<http://www.gfoa.org/best-practices>

Best Practices and Advisories

Financial Policies

Accounting and Financial Reporting

Budgeting and Financial Planning

CIP/Economic Development

Debt Management

Financial Management

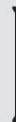
Pension and Benefit Administration

Technology

Treasury Management



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Government Finance Officers Association

- <http://www.gfoa.org/sites/default/files/GFOAGeneralPurposeChecklist.pdf>
- Comprehensive Annual Financial Report Checklist



Government Finance Officers Association

Yes No N/A

COVER, TABLE OF CONTENTS, AND FORMATTING

- | Yes | No | N/A | |
|-------|-------|-------|---|
| _____ | _____ | _____ | 1.1 Does the report cover describe the document as a “comprehensive annual financial report”? [GAAFR, page 591] |
| _____ | _____ | _____ | 1.2 Does the report cover include the name of the government? [GAAFR, page 591] |
| _____ | _____ | _____ | 1.3 In the case of governments other than states, does the report cover include the name of the state within which the government is located? [GAAFR, page 591] |
| _____ | _____ | _____ | 1.4 Does the report cover indicate the fiscal period covered? [GAAFR, page 591] |



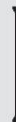
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- <http://www.gfoa.org/financial-indicators-database>
- Collection of key data elements from CAFRs submitted over past 20 years
- Available for purchase



Government Finance Officers Association

| | |
|-------------|--|
| GAINVCAP | Net investment in capital assets of the governmental activities |
| GARESNET | Total restricted net position of the governmental activities |
| GAUNRESNET | Unrestricted net position of the governmental activities |
| GADIRECTEXP | Total direct program costs of the governmental activities |
| GAFEES | Total fees and charges program revenues of the governmental activities |
| GAOPGRTS | Total operating grants and contributions program revenues of the governmental activities |
| GACAPGRTS | Total capital grants and contributions program revenues of the governmental activities |
| GASPECEXT | Total special and extraordinary items of the governmental activities |



Government Finance Officers Association

- <http://www.gfoa.org/governmental-accounting-auditing-and-financial-reporting-gaafr-hardcover-e-book-gaafr-supplement-e>
- Governmental Accounting, Auditing, and Financial Reporting (GAAFR)

Governmental Accounting, Auditing, and Financial Reporting (GAAFR) (hardcover, e-book, GAAFR Supplement e-book and softcover)



Author: Stephen J. Gauthier

Year Published: 2012

Description:

This set includes the *GAAFR* hardcover (2012. 1,121 pp.), *GAAFR* e-book (2012. 902 pp.), *GAAFR Supplement* e-book (2014. 76 pp.), and *GAAFR Supplement* softcover (2014. 94 pages).

[Purchase Online](#)



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Georgia Department of Community Affairs

- <http://www.dca.state.ga.us/development/Research/programs/uca.asp>
- Uniform Chart of Accounts
- Definitions for local government chart of accounts
- Provides Georgia code references for certain accounts

31 TAXES

31.1000

General property taxes are ad valorem taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity, and (3) assessed on the general property. From this group are eliminated (1) all non-tax revenues, (2) all taxes levied by another level of government, such as a county or state or the federal government, even when they are distributed to another government, and (3) all taxes levied by the government reporting entity upon subjects or bases other than general property. (Ga. Const., Art VII, §1, para 3, Art IX, §4, Art VII, §2; O.C.G.A. §§48-5-2, 48-5-7.1—48-5-7.5, 48-5-40—48-5-56, 48-5-273, 48-5-359.1; Title 48, ch. 6, arts. 1 and 3.)



Georgia Department of Community Affairs

- <http://www.dca.state.ga.us/development/research/programs/fpg.asp>
- **Fiscal Planning Guide**
 - Prepared from Report of Local Government Finance submitted annually by each unit of local government
 - Separate reports for County/Consolidated Government and Cities
 - Data segregated by population



Georgia Department of Community Affairs

Fiscal Planning Guide

- General Revenues by Source
- General Operating Expenditures by Category
- Capital Expenditures
- Debt
- Cash and Investments
- Enterprise Revenues and Expenditures
- Personnel Expenditures
- Revenue and Expenditures Per Capita



Georgia Department of Community Affairs

Population Ranges

County Population Group Ranges

| <u>Group</u> | <u>Population range</u> | <u>Number in group</u> | <u>Number reporting</u> |
|--------------|-------------------------|------------------------|-------------------------|
| A | 100,000 and Above | 21 | 21 |
| B | 50,000 - 99,999 | 16 | 15 |
| C | 25,000 - 49,999 | 32 | 30 |
| D | 15,000 - 24,999 | 34 | 33 |
| E | 10,000 - 14,999 | 18 | 17 |
| F | Less than 10,000 | 30 | 29 |
| Total | All counties | 151 | 146 |

Georgia Department of Community Affairs

| <i>2016 County Fiscal Planning Guide</i> | | A 2016 |
|--|-------------------|-----------|
| County Group - | A | |
| Number Reporting = | 21 | |
| Population Range = | 100,000 and Above | |
| 2015 Estimated Population = | 6,179,156 | |

Table 1. General Revenues by Source

| Source | Average amount (\$) | Per capita amount (\$) |
|----------------------------------|---------------------|------------------------|
| Total General Revenues | 261,562,030 | 888.92 |
| Property Taxes | 124,837,187 | 424.26 |
| Real and personal property taxes | 101,326,954 | 344.36 |
| All other property taxes | 23,510,233 | 79.90 |

Georgia Department of Community Affairs

Financial Highlights Report

<http://www.dca.state.ga.us/development/research/programs/fpg.asp>

- County, city, consolidated government revenues by population group
- County, city, and consolidated government overview in total and per capita for revenues, expenditures, debt
- Includes fiscal year end month for all local governments



Georgia Department of Community Affairs

Financial Highlights Report - County

2015 County - Total Revenues By Population Group

| TAX REVENUES - ALL FUNDS | | INTERGOVERNMENT REVENUES- ALL FUNDS, SERVICE CHARGES, ENTERPRISE FUNDS | |
|--------------------------|----------------------|---|-----------------|
| Population Group: A | Total Govs Reporting | 21 | |
| Real Property | \$2,127,866,030 | State InterGovernment: | \$139,315,165 |
| Other Property: | \$493,714,893 | Federal InterGovernment: | \$126,268,484 |
| LOST: | \$371,481,948 | Local InterGovernment: | \$39,039,682 |
| SPLOST: | \$640,802,178 | Service Charges: | \$299,680,724 |
| Alcohol Taxes: | \$28,944,607 | Other Revenues: | \$838,371,333 |
| Insurance Taxes: | \$175,631,143 | Enterprise - WaterSewer: | \$1,072,988,277 |
| Hotel-Motel Taxes: | \$29,677,668 | Enterprise - Electric: | \$589,339 |
| Franchise Taxes: | \$36,002,647 | Enterprise - Gas: | \$0 |
| Other Taxes: | \$7,178,411 | Enterprise - Airport: | \$12,401,299 |
| Lic., Permits, Fees: | \$138,827,713 | Enterprise - Solid Waste: | \$138,969,650 |
| | | Enterprise -Other: | \$72,107,300 |

Georgia Department of Community Affairs

Financial Highlights Report – County Revenues

2016 Local Government Finance Highlights

Appendix B:
COUNTY Local Government Finance Overview

| | Amount (\$) | Per capita amount (\$) | Percent of total |
|----------------------------------|--------------------|-------------------------------|-------------------------|
| Total Revenues | 9,432,049,288 | 1,012.01 | 100.0% |
| General Revenues | 7,961,183,737 | 854.19 | 84.4% |
| Enterprise Fund Revenues | 1,470,865,551 | 157.82 | 15.6% |
| Revenue Items | Amount (\$) | Per capita amount (\$) | Percent of total |
| General Revenues | 7,961,183,737 | 854.19 | 84.4% |
| Property Taxes | 3,723,155,801 | 399.48 | 39.5% |
| Real and personal property taxes | 2,989,463,443 | 320.75 | 31.7% |
| All other property taxes | 733,692,358 | 78.72 | 7.8% |

Georgia Department of Community Affairs

Financial Highlights Report – County Expenditures

2016 Local Government Finance Highlights

**Appendix B:
COUNTY Local Government Finance Overview**

| | Amount (\$) | Per capita amount (\$) | Percent of total |
|------------------------------|---------------|------------------------|------------------|
| Total Expenditures | 9,370,395,011 | 1,005.39 | 100.0% |
| General Expenditures | 7,547,355,493 | 809.79 | 80.5% |
| Enterprise Fund Expenditures | 1,601,085,128 | 171.79 | 17.1% |
| Debt Service Costs | 221,954,389 | 23.81 | 2.4% |

Georgia Department of Community Affairs

Financial Highlights Report - Debt

2016 Local Government Finance Highlights

**Appendix B:
COUNTY Local Government Finance Overview**

| Debt Items | Amount (\$) | Per capita amount (\$) | Percent of total |
|----------------------------------|---------------|------------------------|------------------|
| Outstanding at beginning of year | 5,627,994,685 | 603.85 | 100.0% |
| Revenue bonds | 3,228,871,966 | 346.44 | 57.4% |
| General obligation bonds | 1,329,556,680 | 142.65 | 23.6% |
| Other long-term debt | 573,838,253 | 61.57 | 10.2% |
| Lease pool/capital purchase | 423,277,125 | 45.42 | 7.5% |
| Short-term debt | 72,450,661 | 7.77 | 1.3% |

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- <http://www.dca.ga.gov/development/research/programs/lga.asp>
- Report of Authority Indebtedness
- OCGA 36-81-8



Georgia Department of Community Affairs

Local Authorities Indebtedness Report

As submitted by Local Government Authorities on annual "Report of Registered Authority Finances" as required by O.C.G.A. 36-81-8

FOR AUTHORITY'S FISCAL YEAR ENDED 2014

Updated with Reports submitted as of: 11/3/2015

| Authority Name {Registered as} | Submitted Annual FY Report | Declared No debt/ No Funds | BOND AND LEASE INDEBTEDNESS FIGURES REPORTED | | | | BALANCE SHEET FIGURES REPORTED | | |
|---|----------------------------|----------------------------|--|--------------------------|--------------------------|----------------------------|--------------------------------|-------------------|------------|
| | | | Bonds Payable - Current | Bonds Payable -Long Term | Capital Leases - Current | Capital Leases - Long Term | Total Assets | Total Liabilities | Net Assets |
| Acworth Area Convention and Visitors Bureau Authority {Dependent} | Yes | | \$5,453 | \$0 | \$0 | \$0 | \$140,185 | \$17,691 | \$122,494 |
| Acworth Downtown Development Authority {Dependent} | Yes | | \$600 | \$0 | \$0 | \$0 | \$54,405 | \$600 | \$53,805 |

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<http://www.dca.state.ga.us/development/research/programs/hotelmoteltax.asp>

- Hotel/Motel Tax Report
- List of Georgia governments imposing hotel/motel tax and rates
- Synopsis of hotel/motel tax authorization paragraphs
- Summary of expenditure requirements
- Annual Hotel/Motel Tax Summary Report



Georgia Department of Community Affairs

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OFFICE OF RESEARCH AND SURVEYS

LIST OF GEORGIA GOVERNMENTS IMPOSING A HOTEL-MOTEL TAX

As Of: 3/8/2017

| <u>Government</u> | <u>Tax Rate*</u> |
|-------------------|------------------|
| Acworth City | 8.0% |
| Adairsville City | 5.0% |
| Albany City | 8.0% |
| Alma City | 7.0% |
| Alpharetta City | 8.0% |
| Americus City | 7.0% |
| Appling County | 5.0% |
| Arabi Town | 3.0% |

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- <http://www.dca.ga.gov/development/research/programs/debtIssuance.asp>
- Debt Issuance Report
- Includes individual debt issuances over \$1 million



Georgia Department of Community Affairs

Georgia Department of Community Affairs
Debt Issuances Reported
For Calendar Year 2016 As Of 9-27-2016

As Required by O.C.G.A. 36-82-10

ISSUING ENTITY

| DATE ISSUED | AMOUNT ISSUED | ISSUE TYPE | PURPOSE(S) LISTED |
|--|----------------------|-------------------|--------------------------|
| Atlanta Public Safety and Judicial Facilities Authority | | | |
| 9/15/2016 | \$27,150,000 | Refunding | Jails; Public Buildings; |
| Baldwin County Hospital Authority | | | |
| 6/29/2016 | \$7,250,000 | New Issue | Health Care; |
| Barrow County Water and Sewerage Authority | | | |
| 2/29/2016 | \$6,220,000 | Refunding | Water/Sewer System; |
| 2/29/2016 | \$2,785,000 | Refunding | Water/Sewer System; |

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- <http://www.dca.ga.gov/development/research/programs/ws.asp>
- Wage and Salary Survey Site has searchable database
- Pay range
- Full-time employees
- Number of hours worked each week



Georgia Department of Community Affairs



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Local Government Wage & Salary Survey: Reports

[Table of Contents](#) | [Job Descriptions](#) | [PDF Reports](#) | [Search](#) | [Help](#) | [DCA Main Site](#)

[Key to DCA City/County Population Groups \(PDF\)](#)

| | |
|--|--|
| 2016 Municipal | 2016 County |
| 2016 Survey Participants/# Employees | 2016 Survey Participants/# Employees |
| 2016 Public Safety | 2016 Public Safety |
| 2016 Public Works | 2016 Public Works |
| 2016 General & Administrative | 2016 General & Administrative |
| 2016 Elected Officials | 2016 Elected Officials |

Georgia Department of Community Affairs

- <http://www.dca.ga.gov/development/research/programs/gomi2.asp>
- Government Management Indicators (GOMI) Information Catalogs
- Services provided
- Management functions
- Public facilities available
- Planning, zoning, development procedures
- Financial management practices
- Economic development activities
- Public safety practices
- Form of government



Georgia Department of Community Affairs

Section 1: Management Functions - Summary of Data

Number performing management functions in-house

| Group | Number reporting | Accounts payable/receivable | | Archiving and historical data | | Collecting and maintaining land use data | | Geographic information systems | | Issuing occupation tax certificates | | Law enforcement records | | Maintaining court records | |
|-------|------------------|-----------------------------|--------|-------------------------------|-------|--|-------|--------------------------------|-------|-------------------------------------|-------|-------------------------|--------|---------------------------|--------|
| | | # | % | # | % | # | % | # | % | # | % | # | % | # | % |
| A | 24 | 24 | 100.0% | 19 | 79.2% | 22 | 91.7% | 19 | 79.2% | 23 | 95.8% | 23 | 95.8% | 24 | 100.0% |
| B | 16 | 16 | 100.0% | 11 | 68.8% | 9 | 56.3% | 13 | 81.3% | 12 | 75.0% | 16 | 100.0% | 15 | 93.8% |
| C | 32 | 32 | 100.0% | 16 | 50.0% | 18 | 56.3% | 16 | 50.0% | 21 | 65.6% | 32 | 100.0% | 31 | 96.9% |
| D | 33 | 32 | 97.0% | 18 | 54.5% | 17 | 51.5% | 11 | 33.3% | 21 | 63.6% | 32 | 97.0% | 30 | 90.9% |
| E | 19 | 19 | 100.0% | 8 | 42.1% | 7 | 36.8% | 5 | 26.3% | 10 | 52.6% | 19 | 100.0% | 17 | 89.5% |
| F | 33 | 33 | 100.0% | 22 | 66.7% | 13 | 39.4% | 5 | 15.2% | 16 | 48.5% | 33 | 100.0% | 32 | 97.0% |
| Total | 157 | 156 | 99.4% | 94 | 59.9% | 86 | 54.8% | 69 | 43.9% | 103 | 65.6% | 155 | 98.7% | 149 | 94.9% |



Code of Federal Regulations Uniform Grant Guidance

- www.gpo.gov/fdsys



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Congressional Documents - (e.g. S. Doc. 110-10)

Congressional Record - (e.g. 153 Cong. Rec. E1040)

Congressional Record (Bound) - (e.g. 153 Cong. Rec. (Bound) 1040)

Congressional Reports - (e.g. S. Rept. 110-49)

Daily Compilation of Presidential Documents (e.g. DCPD 2009 10)

Federal Register (e.g. 51 FR 33948)

Public and Private Laws (e.g. Public Law 110-134)

Public Papers of the Presidents (e.g. 2005 Public Papers 123)

Statutes at Large - (e.g. 117 STAT. 1952)

Weekly Compilation of Presidential Documents (e.g. 43 WCPD 1583)

United States Code (e.g. 2007 1 U.S.C. 7)



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CFR – Official Print Version

Pt. 200

2 CFR Ch. II (1–1–17 Edition)

PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

Subpart A—Acronyms and Definitions

ACRONYMS

Sec.

- 200.48 General purpose equipment.
- 200.49 Generally Accepted Accounting Principles (GAAP).
- 200.50 Generally Accepted Government Auditing Standards (GAGAS).
- 200.51 Grant agreement.
- 200.52 Hospital.
- 200.53 Improper payment.
- 200.54 Indian tribe (or “federally recognized Indian tribe”).
- 200.55 Institutions of Higher Education (IHEs).



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- www.gpo.gov/fdsys

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- ⊕ Monthly LSA



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- ☒ Monthly LSA
 - ☒ 2016
 - ☒ 2015

| |
|--|
| ☒ January |
| ☒ February |
| ☒ March (Annual Edition for Titles 17-27) |
| ☒ April |
| ☒ May |
| ☒ June (Annual Edition for Titles 28-41) |
| ☒ July |
| ☒ August  |




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August 2015

CHANGES JANUARY 2, 2015 THROUGH AUGUST 31, 2015

Chapter II—Office of Management and Budget Guidance (Parts 200—299)

| | |
|--------------------------------------|-------|
| 200.0 Amended | 43308 |
| Regulation at 80 FR 43308 eff. _____ | |
| date changed | 45395 |
| 200.113 Revised | 43308 |

Federal Register Volume

Federal Register Page

Summary of change

Code of Federal Regulations Updates

- Published in the Federal Register
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43308 Federal Register/Vol. 80, No. 140/Wednesday, July 22, 2015/Rules and Regulations

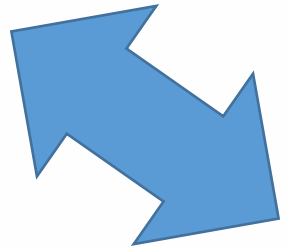
Chapter II—Office of Management and Budget Guidance (Parts 200—299)

| | |
|---|-------|
| 200.0 Amended | 43308 |
| Regulation at 80 FR 43308 eff. date changed | 45395 |
| 200.113 Revised | 43308 |

Federal Register Volume

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Summary of change



PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

■ 6. The authority citation for part 200 continues to read as follows:

Authority: 31 U.S.C. 503.

§ 200.0 [Amended]

- 7. Amend § 200.0 by adding “(accessible at <https://www.sam.gov>)” after “System for Award Management”.
- 8. Revise § 200.113 to read as follows:

Code of Federal Regulations Update

- www.ecfr.gov
 - Updated daily for changes published in the Federal Register
 - Can search online by title and part
 - Only the printed version is official
 - When researching a section of the e-CFR, verify results against official version at www.fdsys.gov as well as Federal Register amendments



Georgia Government Finance Officers Association Website

- Education and Training - Tutorials

Tutorials



Understanding Garnishments

This 21 minute tutorial covers the definition of a garnishment and how garnishments are calculated.



Bases of Accounting

This thirteen minute tutorial explains the cash, accrual and modified accrual basis of accounting.



Internal Control

This 23 minute tutorial explains the five components of internal control and the 17 associated principles. In addition, the COSO points of focus and Green Book attributes are presented.



Fund Accounting

This 14 minute tutorial explains the three categories of funds and the generic fund types for each category.



Operating Statements

This 19 minute tutorial explains the purpose of the operating statement and reviews the form and content of operating statements for governmental, proprietary and fiduciary funds.



Statements of Position

This 15 minute tutorial reviews the statement of position elements and describes the statement of position for governmental, proprietary and fiduciary funds.



Uniform Chart of Accounts for Local Governments

This 26 minute tutorial explains the dimensions for the chart of accounts for local governments.

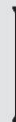


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- [Allocation of the Net Pension Liability and Required Note Disclosures](#)
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- [GASB 70: Accounting and Financial Reporting for Nonexchange Financial Guarantees](#)
- [GASB 63: Deferred Inflows and Outflows](#)
- [Healthcare Reform for the Financial Professional](#)
- [The New GASB Pension Standards: What Does It All Mean](#)



Other Resources

- CCH Governmental GAAP Guide
- Wiley GAAP for Governments
- Carl Vinson Institute of Government training,
 - <http://cviog.uga.edu/publications/public-resources.html>



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