



June 22, 2015

TO: Georgia Public Libraries

FROM: Julie Walker, State Librarian 

Re: Library System Audits & State Aid Forms Policy Statement, Effective July 2015

An annual Financial Statement Audit or GPLS-approved Agreed Upon Procedures (AUP) engagement of your library system or cognizant agency is a requirement for receiving state funding in accordance with O.C.G.A. § 20-5-46. If you are a regional system, this requirement includes the audit or AUP for each member county if not included in the system engagement. AUP engagement submission must include fund financial statements and a Corrective Action Plan if applicable. By **June 30**, each library system must submit the audit/AUP for the prior fiscal year to GPLS.

Any system not in compliance with this requirement will be ineligible to receive state funding for the period of time that the Audit/AUP is delinquent. Upon GPLS approval of the Audit/AUP, distribution of state funding will resume on the following month's ACH distribution. Forfeited funding *will not* be restored to the delinquent library system. The forfeited monies will be used as on behalf funds to benefit all library systems.

If a library system is audited as part of its local government and said local government cannot meet the GPLS deadline, then that system will be required to engage a qualified CPA to perform an AUP engagement or Audit in order to meet deadline.

Completion of GPLS Grant Compliance Forms (Prior Year State Grant Completion Report, Current Year Application For State Aid, Current Year Signatory Authority, Current Year Certifications), which must include library board approval and appropriate signatures, is also a requirement of receiving state funding. Effective June 30, 2015 and each year thereafter, Prior Year State Grant Completion Report will be due no later than **August 31**. All other GPLS Grant Compliance Forms will be due no later than Annual Report due date.

Any system not in compliance with this requirement will be ineligible to receive state funding for the period of time that the submission of the State Aid Forms is delinquent. Upon acceptance of approved State Aid Forms, state funding will resume on the following month's ACH distribution. Forfeited funding *will not* be restored to the delinquent library system. The forfeited monies will be used as on behalf funds to benefit all library systems.

1800 Century Place, Suite 150
Atlanta, GA 30345-4304
404.235.7200 Fax 404.235.7201
www.georgialibraries.org

A Unit of the University System of Georgia