

## **GOHS REQUIREMENTS FOR NON-PROFIT ORGANIZATIONS**

Title 50. Chapter 20 of the Official Code of Georgia Annotated. **Relations with Non-profit Contractors** requires State agencies entering into agreements with non-profit organizations to provide the following financial and compliance information:

1. Identification of any state funds included as part of the contract. Such identification should include the contract number.
2. Identification of any federal pass-through assistance included as part of the contract. Such identification should include the Catalog of Federal Domestic Assistance number.
3. Identification of requirements imposed by federal laws, regulations, and the provisions of contracts as well as any state or supplementary requirements imposed by state law or the contributing state organization.

In accordance with O.C.G.A. Section 50-20-3, **non-profit organizations applying to contract for funds from the Governor's Office of Highway Safety (GOHS) must submit the following financial information to GOHS prior to entering into any financial agreement:**

1. Listing of the source or sources of all public funds received by the non-profit contractor and the program for which funds were received.
2. A copy of the non-profit IRS status form 501 (c) (3).
3. A copy of the Secretary of State certification of Georgia non-profit status.
4. In cases where the non-profit contractor has been in existence for less than a full year, the financial statements must cover the non-profit contractor's operations year to date for the current year.
5. A non-profit organization, which has expended \$100,000 or more during its fiscal year in State Funds, must provide for and cause to be made annually an audit of the financial affairs and transactions of all of the non-profit organization's funds and activities. The audit shall be performed in accordance with generally accepted auditing standards.
6. A non-profit organization, which has expended less than \$100,000 during its fiscal year in State Funds, shall forward to the state auditor and each contracting state organization a copy of the nonprofit organization's financial statements. If the financial statements are reported upon by a public accountant, the accountant's report must accompany the financial statements. If not, the annual financial statements must be accompanied by the statement of the president or person responsible for the nonprofit organization's financial statements:
  - A. Stating the president's or other person's belief as to whether the statements were prepared on the basis of generally accepted accounting principles and, if not, describing the basis of preparation.
  - B. Describing any respects in which the statements were not prepared on a basis consistent with statements prepared for the preceding year.
7. A non-profit organization which receives funds from a state organization and which meets the federal audit requirements of the Single Audit Act Amendments of 1996 shall submit

audit reports and reporting packages in accordance with (Federal) Office of Management and Budget (OMB) Circular A-133.

8. Reporting packages or financial statements shall be forwarded to the state auditor and each contracting state organization within 180 days after the close of the nonprofit organization's fiscal year. The state auditor, for good cause, may waive the requirement for completion of an audit within 180 days. Such waiver shall be for an additional period of not more than 90 days, and no such waiver shall be granted for more than two successive years to the same nonprofit organization. The state auditor may prescribe an electronic format for financial statement and audit package submission purposes.
9. Non-profit organizations, which receive funds from state organizations, shall refrain from political activities including endorsement of any political candidate or party, use of machinery, equipment, postage, or personnel on behalf of any candidate or any question or public policy subject to public referendum.
10. Non-profit organizations must provide a letter of support from a local government official stating this program is needed.