



Georgia Department of Audits and Accounts Performance Audit Division

Greg S. Griffin, State Auditor

Leslie McGuire, Director

Why we did this review

This follow-up review was conducted to determine the extent to which the Georgia Government Transparency and Campaign Finance Commission (the Commission) addressed recommendations in our October 2014 performance audit (Report #13-28).

The 2014 performance audit was conducted at the request of the Commission. It examined the extent to which the Commission had controls in place to ensure that it was operating effectively and efficiently and the extent to which it could improve its independence and effectiveness.

About the Commission

The Commission is responsible for overseeing Georgia's campaign finance and lobbying laws as well as making certain conflict of interest disclosures available to the public. Given the few limits placed on campaign contributions and expenditures, Georgia's approach to governmental ethics relies on disclosure to shine a light on personal and political financial activity of candidates, lobbyists and other covered entities for the public to see and judge.

The Commission receives, maintains and reviews information submitted by covered entities; reviews and, as necessary, investigates allegations of violations of the Act; and, educates those subject to the act. It has the authority to establish rules and regulations to provide guidance to those required to register and file.

Follow-Up Review

Georgia Government Transparency and Campaign Finance Commission

Commission operations have stabilized

What we found

Since our October 2014 performance audit, the Georgia Government Transparency and Campaign Finance Commission (the Commission) has taken action to address most of the recommendations in the original performance audit.

The original audit examined the oversight and management of the registration, filing, and complaint investigation activities of the Commission. Overall, the audit found that the Commissioners and its staff had not developed a system of management controls necessary to ensure that it was efficiently and effectively meeting its responsibilities. It lacked formalized policies and procedures and a monitoring system to ensure information was submitted as required, cases were progressing appropriately, complaints and investigations were handled thoroughly and that like cases were treated similarly. The underlying cause for the Commission's performance issues was its dysfunctional organizational culture. Underqualified staff, persistent personnel issues, numerous lawsuits, an unprofessional work environment, and a high turnover rate also contributed to its poor performance.

Since the audit, the Commissioners hired a new Executive Secretary who has established new policies and procedures that address many of the operational problems identified in the audit. In addition, oversight by and communication with the Commissioners has improved. The Commissioners meet regularly and receive reports from the Executive Secretary on the staffs' activities and actions. We did note additional steps the Commission and staff should take to continue to further improve operations.

Since the original report was issued, the Commission and its staff have improved how it manages filings by working to ensure it has complete information on who should be filing and when, tracking these filings, and ensuring they are accurate. It has also taken steps to improve its complaint investigations. It now has procedures designed to: ensure individuals are notified when a complaint has been received; track the status of open complaints; ensure complaints are progressing through the process appropriately; and, conducts and documents the investigations appropriately. The Commission instituted policies that prohibit lobbyists from registering if they have unpaid fees or outstanding reports due. This policy has addressed the root cause of fee collection problems identified in the original audit. The Commission has also established policies to guide fee waiver decisions. Finally, it now has implemented minimum standards for all positions and hires staff according to these standards.

We did find areas in which the Commission should continue to take steps to fully address the original audit findings. The staff should ensure it notifies public officers, candidates, and committees as required when filings are late. Currently, it notifies state level filers after a manual review, which can take months to complete. Related to late filings is the application of late fees. We also found that while decisions on fee waivers are documented, staff should inform the Commissioners of all waiver activity. It has recently begun providing routine updates at Commission meetings on the number and amount of the waivers granted by staff.

In its response to the follow-up, the Commission noted that “the follow-up reveals two areas in which operations have not improved and cannot improve without legislative involvement and necessary funding. First, while there is no longer any issue with logging on and filing with the Commission, there is a significant need for overhaul of the Commission’s computer code which affects its ability to conduct audits, identify filers and contributors, determine late fees, and make consistently reliable information available to the public and the press. Second, the change to local filing away from this office (which occurred after the initial audit was completed) serves as an unnecessary bureaucratic burden on local filers, auditing, enforcing, and providing information regarding local filers. Changes in both of these areas would resolve most of the audit issues, and also would in the long [run] benefit the taxpayers by improving collections and reducing agency costs. Additional responses are included in the appropriate sections of the table.

The following table summarizes the findings and recommendations in our 2014 report and actions taken to address them. **Appendix A** provides a quick reference guide with additional information on the Commission and its responsibilities. A copy of the 2014 performance audit report (13-28) may be accessed at <http://www.audits.ga.gov/rsaAudits>.

Georgia Government Transparency and Campaign Finance Commission Follow-Up Review, December 2017	
Original Findings/Recommendations	Current Status
<p>The Commission has not established the necessary business practices to effectively perform its primary duties of ensuring all required registrations and report filings occur or that complaints and investigations are handled in a timely, consistent, and thorough manner.</p>	<p>Summary Finding No Recommendation</p>
<p>The Commission should ensure it has a method for identifying all entities subject to the Act.</p> <p>We recommended that the Commission use its information system to cross-reference information from the candidates' disclosure reports that identify contributions from non-candidate committees to the list on the registered non-candidate committees.</p>	<p>Partially Addressed - The Commission has taken action to address the recommendation since the time of the audit; however, staff indicated it could not fully address the recommendation with the current computer system.</p> <p>The computer system does not allow staff to electronically search information in candidate's disclosure reports and compare it to registered non-candidate committees. Commission staff indicated that during its audit process, they now identify non-candidate committees and determine if these committees are subject to registration and filing requirements. Staff search each submitted report for non-candidate committees, then look up the non-candidate committee in its computer system. They report that this process is time consuming.</p> <p><i>Agency Response: The Commission noted that fully addressing this finding requires a full rewrite of the computer code the Commission uses.</i></p>
<p>The Commission's E-filing system incorrectly flags individuals as late filers or non-filers.</p> <p>We recommended that the Commission require the IT contractors to develop a plan that defines the "fundamental" problems with the E-filing system. We also recommended it develop a timeline for addressing problems associated with duplicate IDs and the outdated requirements in the system. Finally, we recommended it ensure all reports received by mail are entered into the information system.</p>	<p>Partially Addressed – The Commission has taken some steps to address this finding. The system still permits an individual to have multiple IDs, which may still result in incorrectly identifying records as late- or non-filers. However, staff report that improvements in other areas have made it possible to address these issues without system changes. For example, the Commission staff has cleared the backlog of cases, which has meant they have been able to spend time monitoring and research filings and fees to determine if they are appropriate before sending out notices.</p> <p>During the original audit, we determined that the system was flagging those who were required to file at the local level as late filers because it had not been updated to reflect the statutory changes that allow these individuals to file at the local level. While the system has not been updated, the Commission is reportedly creating a master list of electronic files for candidates at the local level. Under the new system, the Secretary of State's office will transmit an excel spreadsheet of new candidates to the Commission. The spreadsheet will contain information on state and county levels. According to the Executive Secretary, the Commission is working with a contractor to improve automation of late fee identification for local filers.</p>

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	<p>Staff report that required reports submitted by lobbyists and candidates via the mail are being entered as they are received. In fiscal year 2017, the Commission received 38 paper filings. This is a significant reduction over the number at the time of the original audit when they received 2,655 mailed reports.</p> <p><i>Agency Response: The Commission noted that late filers and non-filers cannot always be fully identified by the Commission when filing is not done directly with the Commission and, while it has created plans to address this, it cannot be fully addressed without changes in the law. It also indicated that fundamental changes to the computer code are necessary to allow for cross checking of filers.</i></p>
<p>The Commission does not have processes in place to ensure all filed reports are accurate.</p> <p>We recommended that the Commission develop sufficient edit checks to minimize manual review and meet requirements set by law; and determine if additional staff are needed to conduct manual reviews, and, if so, how many.</p>	<p>Partially Addressed – The Commission has taken action to address some of the recommendations related to this finding. Staff report that they have implemented edit checks on the online filing system, which prevents reports with specified errors from being submitted. In addition, it has hired four administrative staff to handle the backlog of cases, report reviews, late fee audits, etc., and, as a result, has been able to send out batch late fee notices, catch up on paper filings, and improve data entry.</p> <p>In its response to the follow-up, Commission staff indicated that the local filing requirements (which resulted from statutory changes in January 2014) present particular challenges to ensuring reports are accurate. As an example of the challenges, staff described electronic submissions that are scanned copies of hand written documents. These scans are sent via e-Filing or e-Fax and are difficult to read and are not searchable. In order to address these issues, the Commission contracts with a vendor to improve computer and manual checks of the information.</p> <p><i>Agency Response: The Commission noted that it has taken numerous steps to ensure the data it receives and makes available to the public is accurate. However, it noted that “both the structure of local filing and the structural inadequacies of the Commission’s operating computer code prevent fully addressing this issue.”</i></p>
<p>The Commission does not apply late fees to filings of public officers, candidates, and committees appropriately and consistently.</p> <p>We recommended that the Commission ensure public officers, candidates, and committees are notified, as required by law, when the required filings are late or absent. We also recommended it apply escalations to the late fees as appropriate. Finally, we recommended Commission staff determine whether the online mailing service it purchased in July 2012 could be used to</p>	<p>Partially Addressed – The Commission has taken action to address the recommendations since the time of the audit; however, it has not addressed all recommendations fully. The Commission now notifies public officers, candidates, and committees by certified mail when the filings are late or absent. However, our review indicated it only notifies the state level filers after a manual review of the filings, which can take months. Staff indicated that they implemented a new procedure for managing late fees in July 2017 that should improve the late fee tracking.</p> <p>A limited review of late fees assessed during the last cycle (July 2016) indicated that the late fees are not shown as escalated in the computer system. Of the four cases reviewed in which late</p>

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<p>send these notifications and begin doing so, or close the account.</p>	<p>fees should have been escalated, the fees were not escalated as of October 2017.</p> <p>Finally, the Commission sent a mass mailing using the online mailing service in 2016. It is being used more routinely in 2017 and it anticipates sending over 1,200 letters this year.</p> <p><i>Agency Response: The Commission noted that it “does escalate fees as provided by law, and it does so in a consistent and even-handed manner.”</i></p>
<p>The Commission has applied late fees and escalations to lobbyists as allowed by the Act; however, it has not collected all fees due nor has it granted waivers of these fees appropriately or consistently.</p> <p>We recommended that the Commission collect the late fees due to the state. We also recommended that it develop policies and procedures for assessing waiver requests and identifying what type of documentation is required to support the request. We noted that it should also develop policies and procedures addressing when a partial waiver is appropriate and what documentation is required to support the request. Finally, we recommended that the Commission staff routinely report to commissioners on the number and dollar value of waivers granted.</p>	<p>Partially Addressed –The Commission has taken steps to address the recommendations from the audit; however, it has not fully addressed each of the recommendations. In September 2016, effective for calendar year 2017, the Commission issued an order that prohibits lobbyists with unpaid fees or outstanding reports from renewing their registrations, which has reduced the magnitude of the problem observed during the audit. According to staff, because lobbyists cannot renew if they have unpaid fines, fees, or penalties or unfiled disclosure reports, individuals planning to lobby again are incentivized to be current with filings. However, the remaining outstanding fines are likely uncollectable because these individuals have opted not to serve as lobbyists again.</p> <p>The Commission has also established policies and procedures for issuing hardship waivers; however, the policies and procedures do not specify when a partial waiver should be granted. In addition, while documentation requirements are included in the policies and procedures, we determined that the documentation required by staff was not consistent across cases.</p> <p>Finally, we noted that although the process for granting waivers is discussed regularly at Commission meetings, until recently staff did not routinely report to Commissioners on the number and amount of the waivers granted by staff. However, staff are now reporting this information at Commission meetings.</p> <p><i>Agency Response: The Commission stated that “[t]he criteria implicitly include the issue of partial waivers, which is consistent with the Commission’s legislative mandate. The Commission makes an effort to collect such late fees consistent with the law and the requirements and limitations of the Commission.” It also reiterated that “clear guidelines” are used in determining whether waivers are appropriate and the number and value of waivers is reported to the Commission.</i></p>
<p>The Commission staff’s initial complaint review process to evaluate whether a complaint should be rejected or accepted is adequate; however, not all respondents were informed of the complaint against them within the period required by law.</p>	<p>Fully Addressed – The Commission has taken action to address the recommendation to notify respondents. It now notifies respondents within two business days by certified letter, as required by law. We reviewed 6 of the 12 closed complaint files opened after June 30, 2016 and found that the Commission notified the respondent by certified letter within two business days in each case.</p>

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<p>We recommended that Commission staff notify all respondents within two business days of the receipt of a complaint as required by law.</p>	
<p>The Commission staff does not have sufficient processes to ensure investigations are conducted in a timely manner.</p> <p>We recommended that the Commission establish a tracking system to help it know whether cases were progressing appropriately and identify issues it may need to address. We also recommended the Commission establish policies for how long investigations should take, track how long investigations are taking and adjust resources as necessary. Finally, we recommended the Commission establish a policy for how the backlog of cases will be managed.</p>	<p>Partially Addressed – The Commission has taken steps to address some of the recommendations in the original report. It implemented a tracking system designed to monitor the status of complaint cases under investigation. Dates for opened and closed complaint cases are tracked using the Commission's intranet database. Weekly, the Commission's two staff attorneys, the paralegal and the auditor meet regarding case progress. However, staff indicated it has not established a written policy for timelines related to investigations citing the unique nature of each and manages the investigations through monitoring.</p> <p>The backlog of cases have been addressed, with remaining cases awaiting action from the Attorney General's office.</p> <p><i>Agency Response: The Commission noted that the speed of investigations is closely monitored by the Executive Secretary. The "overall number of new investigations and resolution of the same is reported to the Commission itself at each regular meeting." Finally, the backlog inherited from the time of the original audit has been resolved.</i></p>
<p>The Commission lacks policies and procedures needed to ensure investigations are conducted in a consistent and thorough manner.</p> <p>We recommended that the Commission establish policies and procedures to guide when expanded audits will be conducted. We recommended it request an Attorney General Opinion to provide additional clarification on what constitutes a technical defect versus a violation and when an error can be re-categorized. We also recommended it define what constitutes a "technical defect," apply this definition consistently, and publish the definition as a rule. Finally, we recommended it add information to its case tracking system that would provide a searchable history of case dispositions and ensure similar cases are treated in a similar manner by using prior cases as precedent.</p>	<p>Partially Addressed – The Commission has taken steps to address some of the recommendations in the original audit. It established policies and procedures related to conducting audits; the policies address, for example, when expanded audits will be conducted. The Commission also amended its rules to define and clarify "technical defect" and established criteria for how to categorize violations and when they can be re-categorized.</p> <p>No changes have been made to the case tracking system to make it searchable. The Commission has created a matrix of violations and penalties which is used in assessing penalties for violations of the Act to ensure consistency. However, because the Commission negotiates penalties, which may result in significant differences in the civil penalties for similar violations, the matrix only serves to identify the starting point. It also puts orders on the website now.</p> <p><i>Agency Response: The Commission indicated it has "fully implemented the recommendations of the initial audit to the extent the law allows.... The law provides discretion to the Commission to negotiate penalties, and it does so under this authority.</i></p>

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<p>The Commission does not document all contacts with respondents and complaints during an investigation.</p> <p>We recommended that the Commission create a contact log to record and track all communications that occur during the course of an investigation. We also noted that the Commission should include the contact log as part of the case file. Finally, we recommended it ensure the policy addresses the need for both staff and Commissioners to document these contacts.</p>	<p>Partially Addressed – Our review found the Commission has taken steps to create a contact log. We found that it was used to track communications in four of the seven cases reviewed. Staff indicate the contact log is included as part of the case file when the file is closed out.</p> <p>According to its response to this follow-up, Commissioners have been instructed to avoid all private discussions with interested parties in investigations and pending cases.</p>
<p>The Commission should develop procedures to ensure staff enforces all orders as directed. It should also seek clarification to determine when a case can be re-opened.</p> <p>We recommended that the Commission establish rules regarding when and how a case can be reopened, based on the answer to a requested opinion of the Attorney General's Office. We also recommended it determine the maximum amount of time that can pass between the initial decision and a request for review and under what circumstances such requests can be made.</p>	<p>Partially Addressed – In its response to this follow-up, the Executive Secretary indicated that "Commission staff diligently follow the directives of the Commission". In addition, the Executive Secretary monitors to ensure that directives are followed.</p> <p>According to staff, the Commission has, based on the actions it has taken, already determined when it can reopen matters and the circumstances under which it might do so. Staff noted that the only time an action cannot be reopened is when it has been litigated to a final order (either administratively or civilly) and the appeals to that action have been exhausted. Even then, there may be exceptions. Staff indicated that the Attorney General's Office has not answered the request for an opinion regarding when a case can be reopened.</p> <p>Staff noted that no initial decision has come before the Commission since the time of the audit. According to its response, the Commission's practice "will be to call a special meeting, consistent with O.C.G.A. 50-14-1, since it regularly meets on a quarterly basis (and so is unlikely to have a regular meeting scheduled within 30 days of when an initial decision is filed.)"</p>
<p>The Commission does not have a system for tracking documents and changes to those documents.</p> <p>To ensure electronic and paper records are not lost or altered without accountability, we recommended the Commission develop a tracking system for all case files that ensures files are complete and can be located. We also recommended it institute proper controls to ensure passwords are confidential and not shared.</p>	<p>Partially Addressed – According to its response to this follow-up, the staff developed a tracking system for all case files and "an intranet portal for investigations and cases was created." The response also noted that staff have been trained in proper case management techniques. Additionally, cases are now numbered sequentially and identified by type, which makes it easier to monitor cases as they move through the process.</p> <p>Regarding password controls, the Commission's IT Administrator noted that each employee has his or her own password and staff are required to change their passwords routinely. However, the Commission's intranet has a global password that is not unique to each employee.</p>

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<p>The Commission lacks a process for consistently closing case files.</p> <p>We recommended that the Commission create an index of documents for closed files. We also recommended that, upon closeout, the Commission eliminate unnecessary duplicate copies of documents and create a table of contents to organize file sections.</p>	<p>Fully Addressed – According to its response to this follow-up, the Commission is moving towards electronic documents when possible, which reduces the need for paper files. In addition, staff have instituted procedures for removing unnecessary documents from hardcopy files. It also prepares an index and a table of contents as necessary when closing complex files.</p>
<p>Action should be taken to determine if identified legal expenditures were appropriate.</p> <p>We recommended that the Commission, in cooperation with the AG's office, continue to review expenditures for questionable legal expenses approved by the Executive Secretary to determine if they are legally noncompliant, fraudulent, or abusive.</p>	<p>Fully Addressed – The Commission reported that following the audit it determined that the services provided were inappropriate and potentially illegal. The law office that provided the services and received the payments returned all of the funds in question. According to the Attorney General's office, currently no further action is being considered.</p>
<p>The Commission has hired staff that did not meet minimum qualifications for the position and suffers from unusually high turnover resulting in a potentially underqualified staff.</p> <p>We recommended that the Commission establish minimum requirements for the various job functions and hire according to these requirements. We also recommended that it establish a benchmark for turnover and track turnover to allow it to identify potential corrective action.</p>	<p>Fully Addressed – The Commission has established minimum education and experience requirements for its positions and candidates must meet these requirements to be considered for employment. Current employees exceed the minimum qualifications for available positions.</p> <p>While the Commission has not established turnover benchmarks at this time, if turnover increases, the Commission should revisit establishing benchmarks. In the last two fiscal years, 2016 and 2017, the Commission has experienced only one employee departure.</p>
<p>The Commission does not manage and safeguard its assets to prevent fraud, waste, and abuse.</p> <p>We recommended that the Commission establish inventory controls and track all equipment; establish processes for accepting cash payments that include proper segregation of duties and tracking of payments. We also recommended it establish processes for managing postage</p>	<p>Fully Addressed - Staff has implemented an equipment tracking system that assigns property a unique identifier and adds it to an itemized spreadsheet. The Commission formalized and documented standard operating procedures for equipment and inventory control during the audit. The Commission staff have also implemented procedures for handling cash and receipts. Regarding postage, the Commission uses a postage meter in lieu of postal stamps for sending physical mail from its office. Since the audit, it has formalized and documented proper controls to prevent waste, fraud, and abuse.</p>

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<p>purchases and usage, including determining whether its Click-2-Mail account is an effective and efficient method for handling its mail needs. Based on that determination, we recommended it either begin using the account or close it and recoup the \$55,217 in the account at the time of the audit.</p>	<p>Finally, the Commission has started using its Click-2-mail account. Click-2-mail is an on-line mailing account that it had in place at the time of the audit. Using the service, it is able to convert batches of late filer notices from a digital platform into certified mail.</p>
<p>Various models, practices and legal provisions were identified that could help bolster the independence and effectiveness of the Commission and restore confidence in its ability to fulfill its mission.</p> <p>We recommended that the Commission consider developing a formal recusal process as well as require Commissioners to disclose potential threats to their independence. We also recommended that the Commission improve its oversight by requiring regular reporting and improve its monitoring by conducting ongoing assessments of the staff's effectiveness and efficiency. Finally, we noted that the General Assembly could consider changes to the Commission's composition and funding to improve the structural independence of the body.</p>	<p>Partially Addressed – According to its response, the Commission adopted a formal recusal process for Commissioners. Violation of the policy voids any vote on the applicable matter if the vote of the Commissioner subject to recusal is significant to the outcome. Commissioners have also been informed of their obligation to “disclose conflicts under the Governor’s executive order.” Finally, the Executive Secretary has issued policies to address “conflicts of interest by staff and to prevent biased or partisan handling of issues before the Commission or staff.”</p> <p>With regard to improved monitoring, the Commission now meets at least four times per year. According to staff, the Executive Secretary presents updates on the staff’s work at Commission meetings and emails updates to Commissioners between meetings.</p> <p>Since the original report was issued, the General Assembly has provided additional funding designed to “address staff shortcomings and to improve the overall day-to-day functions of the Commission.” However, in its response to this follow-up, staff noted that “[s]weeping revisions to the law, as suggested in the Audit Report, to assure the appropriate independence and financing for the Commission have not been made at this time, but that is in the prerogative of the General Assembly and the Governor’s Office.”</p>
<p>17 Findings</p>	<p>5 Fully Addressed</p> <p>11 Partially Addressed</p> <p>0 Not Addressed</p> <p>1 No Recommendations</p>

Appendix A: Quick Reference Guide

Filings	Disclosures	Registrations Candidate: <i>Declaration of Intent to Accept Campaign Contributions</i> Lobbyist: <i>Registrations</i>
	Candidate and Public Officer: <i>Personal Financial Disclosures</i>	
	Reports Candidate: <i>Campaign Contribution Disclosure Reports</i> Lobbyist: <i>Disclosure Reports</i>	

Who is subject to the law and what documents are they required to file?

Entity	Registration	Financial Disclosure	Disclosure Report	Declaration of Intent
Candidates: individuals seeking nomination for election or seeking election, whether successful or not.		X	X	X
Candidate Committees: candidates, persons, or committees that accept contributions or expend funds to bring about the nomination or election of an individual to elected office.		X	X	X
Campaign Committees: a person or committee that accepts contributions or expends funds to achieve a specific purpose, whether in support of or in opposition to: a constitutional amendment; proposed question; recall; or state-wide referendum.	X		X	
Independent Committees: individuals or groups that accept contributions or make expenditures to affect the outcome of an election or advocate for election or defeat of a candidate.	X			
Individuals: those contributing more than \$25,000 to candidates or committees. Those who contribute to only one candidate in one calendar year are exempt.	X		X	
Lobbyists: individuals who are paid and spend money to promote or oppose legislation.	X		X	
Political Action Committees: committees, or groups of people, that receives donations from members and contribute to one or more candidates for public office or campaign committees of candidates.	X		X	
Public officers: constitutional officers, elected state officials, executive heads of state agencies or departments, executive directors and members of all state boards, commissions, councils, or authorities; elected county officials; elected members of local boards of education; and elected municipal officials.		X		
Public employees: individuals who for themselves, or for a business in which they or a family member have a substantial interest, conduct business with the state.		X		
Vendors: anyone who sells to, or contracts with, state government.			X	
<i>*Directors and Members of State Boards, Commissions, Councils, and Authorities submit Annual Conflict of Interest Affidavits.</i>				

What is OUTSIDE the Commission's authority?

The Commission's authority does not extend to complaints alleging:

- Ethical or moral conduct of covered entities
- Conflict of interest laws
- Misuse of state or local funds
- Violations of other provisions of the Elections code
- Violations of criminal law

Source: Ethics in Government Act

The Performance Audit Division was established in 1971 to conduct in-depth reviews of state-funded programs. Our reviews determine if programs are meeting goals and objectives; measure program results and effectiveness; identify alternate methods to meet goals; evaluate efficiency of resource allocation; assess compliance with laws and regulations; and provide credible management information to decision makers. For more information, contact us at (404)656-2180 or visit our website at www.audits.ga.gov.