DESKTOP AUDIT REQUIREMENTS

DEPARTMENT OF ADMINISTRATIVE SERVICES

STATE PURCHASING DIVISION

FOR QUESTIONS PLEASE CONTACT:

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OVERVIEW

The desktop audit is a major part of the self-audit process where procurement data can be obtained and reviewed electronically through the use of computer applications. This type of audit requires the reviewer to have certain skills in the use of procurement systems and in Microsoft® Excel.

This Desktop Audit Requirements document is a comprehensive guide to assist the reviewer in obtaining and preparing data from various procurement systems for the self-audit. Requirement details are explained in this guide by **PO Analysis.**

PO Analysis requires the reviewer to access the PeopleSoft Financial System and run a Purchase Order Query to extract purchase order data by line item detail. Information and instructions are provided by each type of PeopleSoft system:

- SAO PeopleSoft
- BOR PeopleSoft

If the reviewer uses a financial system other than one of these PeopleSoft systems, contact **processimprovement@doas.ga.gov** for assistance.

- **Extraction**

  Procurement system (PeopleSoft) data is extracted and saved as a temporary file for later use.

  - **PO Analysis** – A PO Query retrieves purchase order data from the PeopleSoft Financial System and is saved as an Excel spreadsheet, referred to as a "temporary spreadsheet" in the instructions that follow.

- **Workbook**

  - **PO Workbook** – This is an Excel document used to record purchase order data to be analyzed.

- **Workbook Components**

  - **PO Workbook** –The PO Workbook comprises multiple tabs with different types of data on each tab. Each tab is named for the subset it contains. The first tab is the **Main Query** and contains all of the data from the PO Query temporary spreadsheet. The **Main Query** spreadsheet should never be manipulated or altered. This manual provides guidance on how to populate and use the other tabs.

- **Preparing Data for Analysis**

  To take advantage of the additional information found in the workbooks, the reviewer must copy data from the temporary spreadsheet to the PO workbook:

  - **PO Query** – Purchase order data is saved to a temporary spreadsheet and then copied to a PO Workbook. This workbook is designed by State Purchasing for verification that purchase orders are in compliance with the Official Code of Georgia, Annotated (O.C.G.A.) and the Georgia Procurement Manual (GPM). The PO Workbook is also useful for the entity procurement officer (APO/CUPO) in projecting future procurement and contracting needs.

- **Sorting and Filtering**

  Sorting data is an integral part of data analysis. Data elements are indicated by column heading titles in the PO Workbook that can be selected and arranged by certain criteria necessary for the self-audit. Data is rearranged in the workbook by sorting and filtering, thus allowing the reviewer to see the data by different views. The use of these Excel features allows the reviewer to conduct a thorough review of the data contained in the workbook.

  - You might sort by more than one column or row in a workbook when you have data that you want to group by the same value in one column or row, and then sort another column or row within that group of equal values.
  - One example of this is done in the PO Workbook where the data is sorted and filtered by Vendor and PO date for detecting "split purchases".

- **Verification**

  Verification is a quality control mechanism to ensure compliance with the O.C.G.A. and the GPM. Data can be measured for correctness, integrity, and completeness. Verification is a critical component of the analysis process.

PO ANALYSIS

SAO PeopleSoft

Certain procurement information can be extracted from the State Accounting Office (SAO) PeopleSoft system through the use of a query. Access to specific queries in the SAO PeopleSoft system is based on the security profile established for each user by the entity's security administrator.

In order to conduct desktop auditing of an entity's purchase orders, the reviewer must have access to query 0PO019D (0 = number 0; O = letter O) from the SAO PeopleSoft Financial System.

Contact Information

Contact the SAO Help Desk if any assistance is needed with accessing PeopleSoft:

By phone - 404-657-3956 or 888-896-7771

By email - SAO_PS_Access@sao.ga.gov

Contact the DOAS Help Desk if any assistance is needed running a PO query:

By phone - 404-657-6000

By email - ProcurementHelp@doas.ga.gov

PO Query

Query 0PO019D must be retrieved from the PeopleSoft system to verify that entity business units are processing purchase orders according to the O.C.G.A. and the GPM.

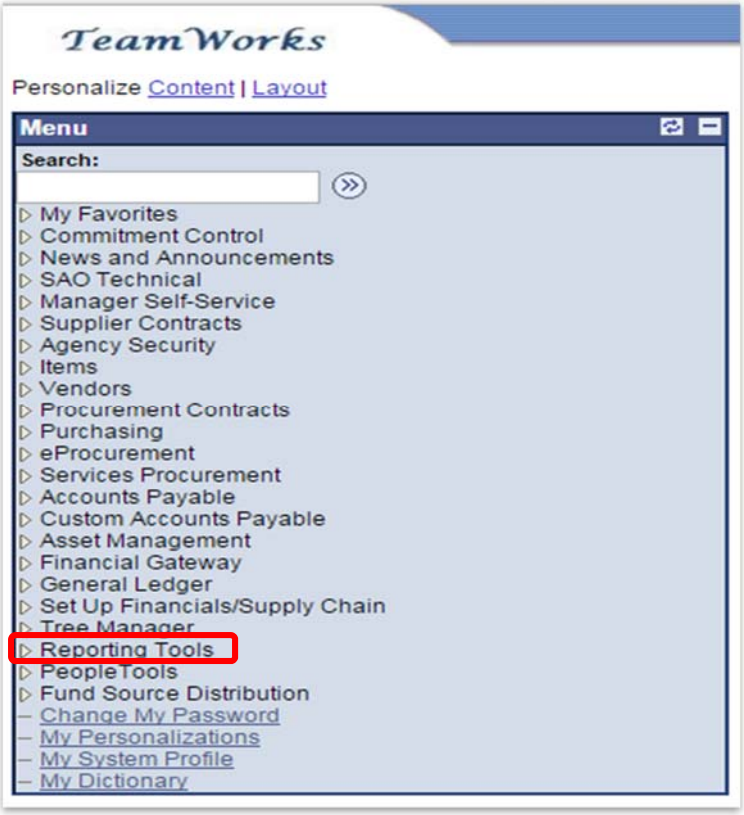
The 0PO019D query:

- provides PO line detail
- can be retrieved by business unit and PO date
- can be run to Excel
- can be saved as an electronic file

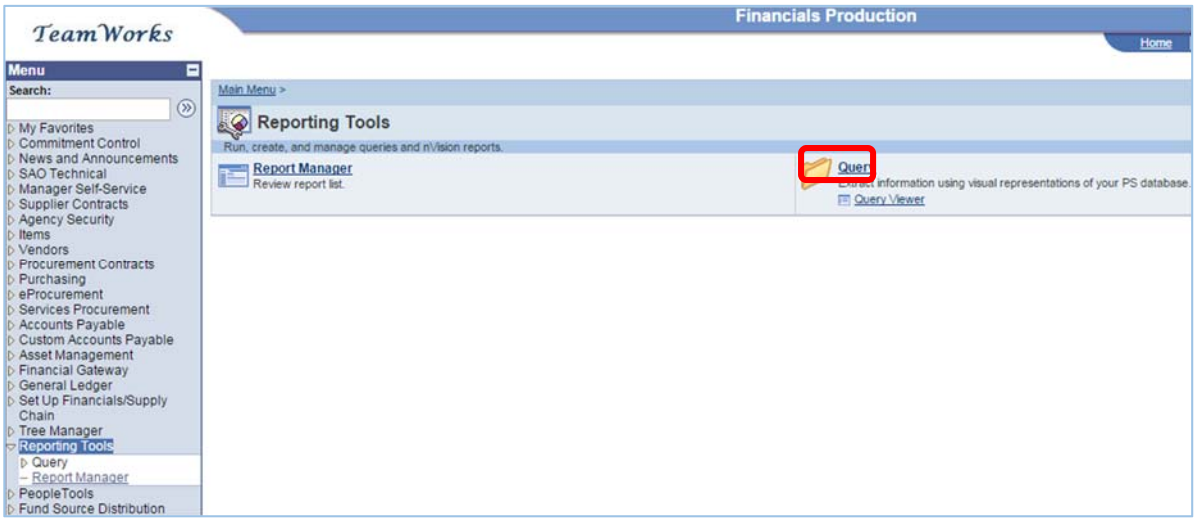
How to Run the PO Query

The PO Query, '**0PO019D',** can be accessed by signing into the SAO PeopleSoft Financial System. Once signed in, follow these steps to run the query:

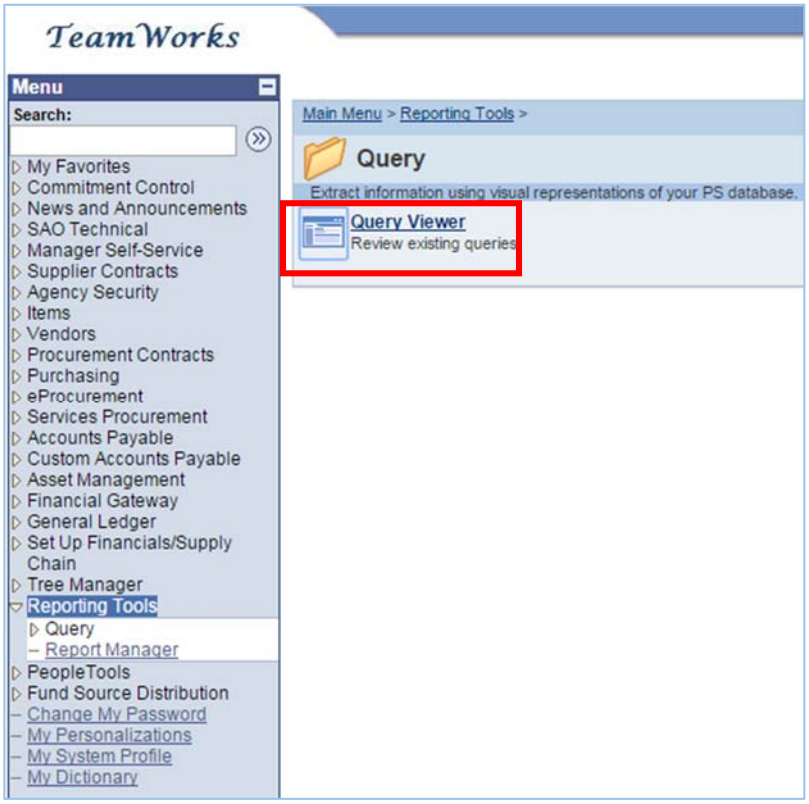
1. Click on **'Reporting Tools' in the left-hand menu bar.**



2. The following screen will display the available tools. Click on the Folder named **'Query'**.

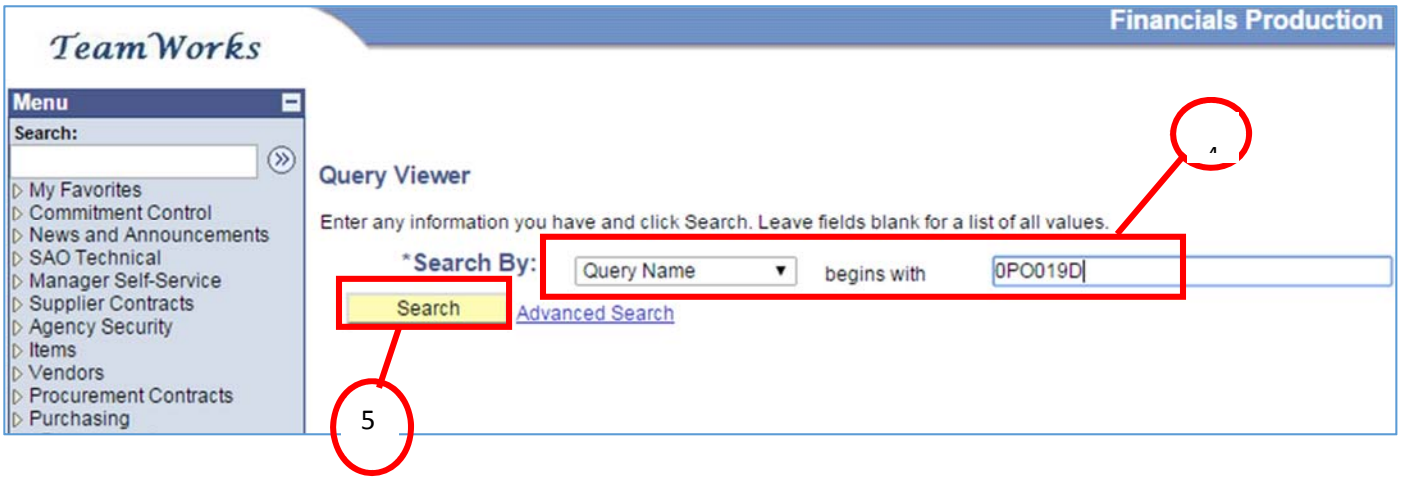


3. The next screen will provide access to the Query Viewer window. Click on the link named **'Query Viewer'**.

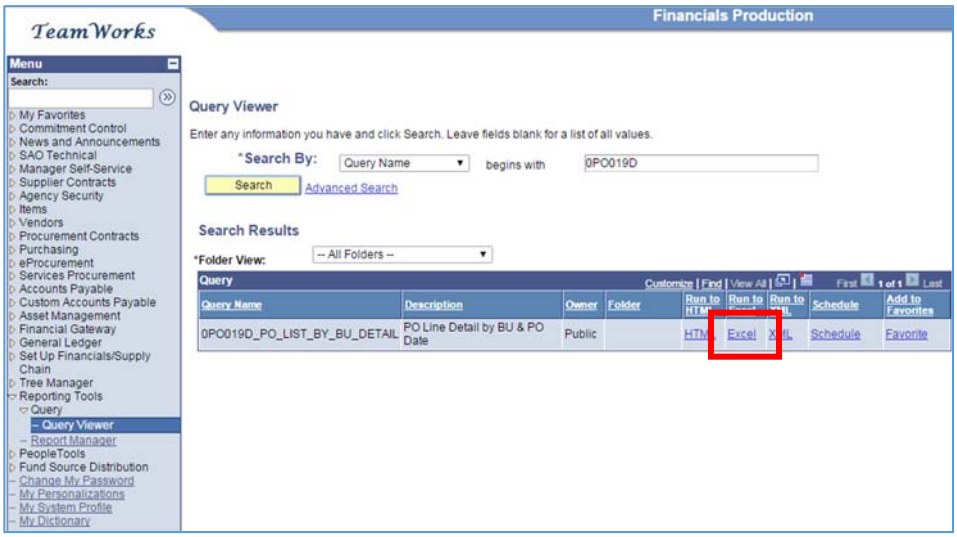


4. The next screen will ask for the search criteria. For '**Search By**' drop-down list, select '**Query Name**'. In the '**begins with**' field, **enter 0PO019D**.

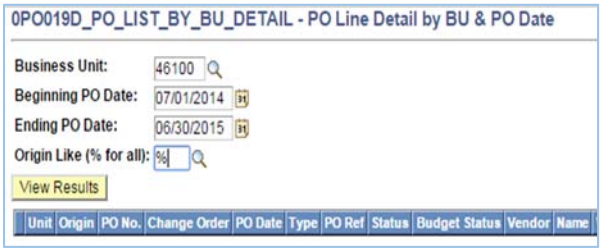
5. Click **'Search'**.



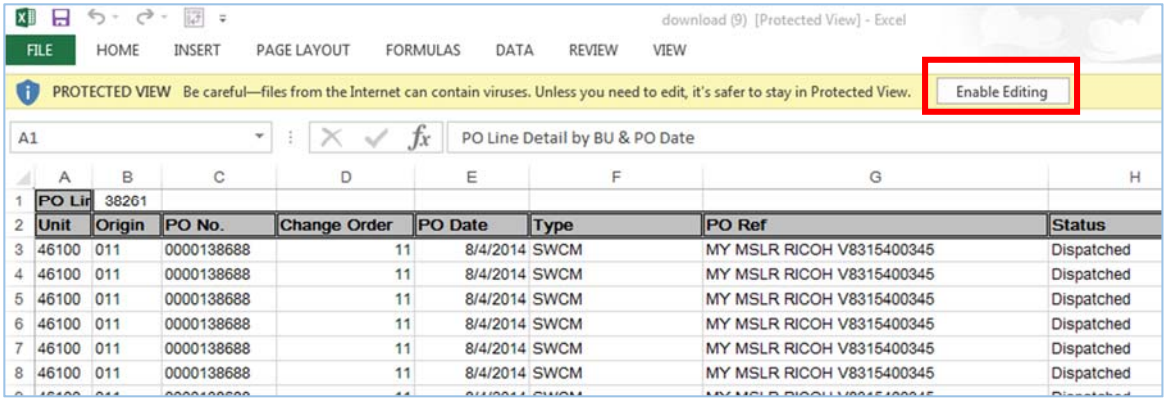
6. Once the system displays the query, the following options are available: Run to HTML, Run to Excel, Schedule and Add to Favorites. Select Run to Excel. Click the link for **'Excel'**. (For future use of 0PO019D query, select '**Add to Favorites'** and the 0PO019D query will be listed on My Favorite Queries)



- The following screen will display. Enter the Business Unit, Beginning PO date, Ending PO date and Origin codes. (If Entity has multiple origin codes then enter the (%) sign to retrieve all). Click **'View Results'**.



The resulting spreadsheet will be used in the preparation of the PO Workbook. Below is an example of how the data appears once it is run to Excel. Always remember to click "Enable Editing" in order to save the spreadsheet for future use.



BOR PeopleSoft

Certain procurement information can be extracted from the Board of Regents (BOR) PeopleSoft system through the use of a query. Access to specific queries in the BOR PeopleSoft system is based on the security profile established for each user by the BOR entity's security administrator.

In order to conduct desktop auditing of an entity's purchase orders, the reviewer must have access to query BOR_OPO019D_PO_LIST_BY_BU_DTL (O = letter O; 0 = number 0) in the BOR PeopleSoft system.

Contact Information

Contact Information Technology Services (ITS) customer service if any assistance is needed on accessing BOR PeopleSoft or running a P.O. query.

By Phone: Teresa Page at 888-875-3697

On the web: http://www.usg.edu/customer_services

PO Query

Query BOR_OPO019D_PO_LIST_BY_BU_DTL must be retrieved from the BOR PeopleSoft system to verify the entity business units are processing purchase orders according to the O.C.G.A. and the GPM.

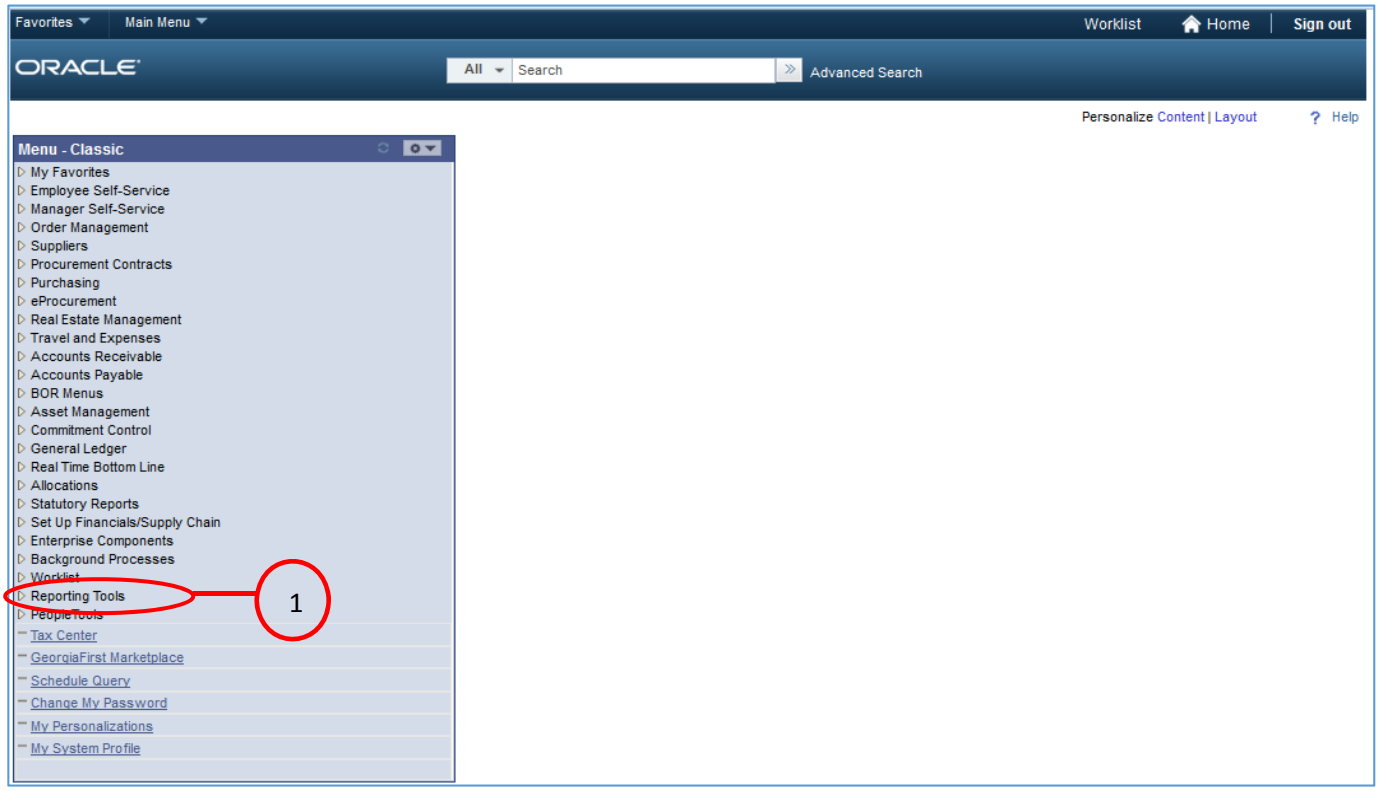
The BOR_OPO019D_PO_LIST_BY_BU_DTL query:

- provides PO line detail
- can be retrieved by business unit and PO date
- can be run to Excel
- can be saved as an electronic file

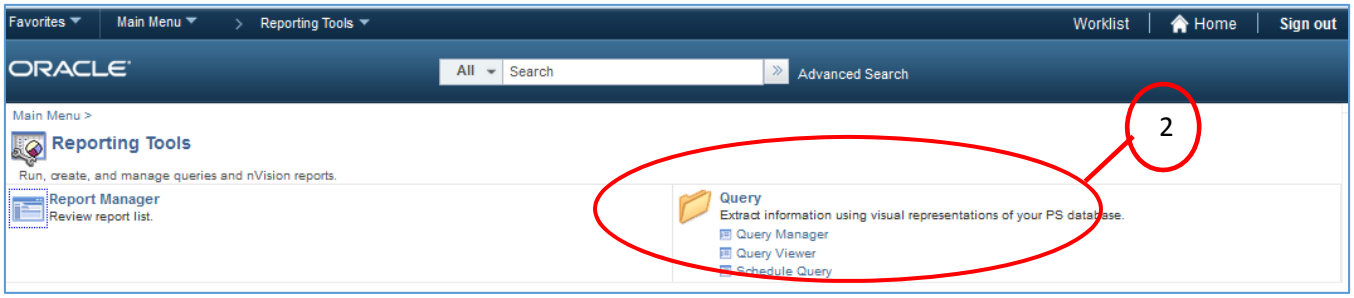
How to Run the PO Query

The BOR PeopleSoft PO Query, **BOR_OPO019D_PO_LIST_BY_BU_DTL,** can be accessed by signing into the GeorgiaFIRST PeopleSoft Financials database:

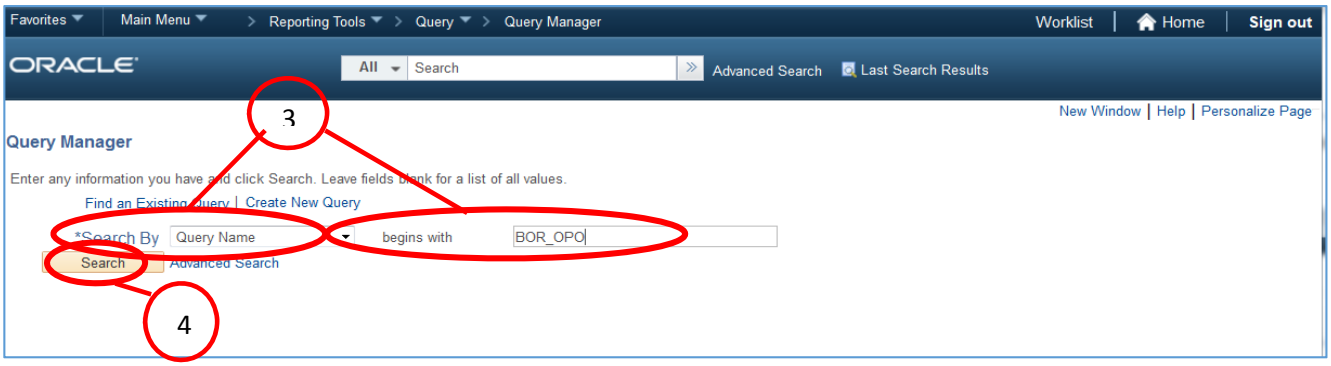
1. Select the **Reporting Tools** link in the left navigation bar to access the Reporting Tools page.



2. The Reporting Tools page will appear. Within the Query folder, there will be a link for Query Manager and/or Query Viewer, depending on your specific user security.

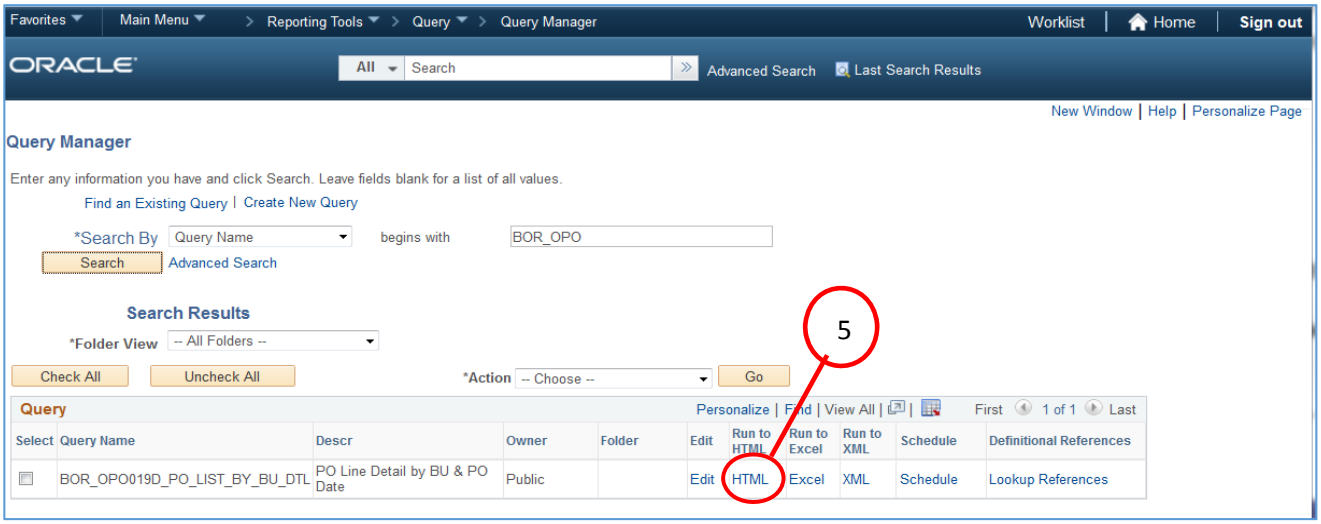


3. Manager (or Query Viewer), perform a search by Query Name by typing 'BOR_OPO' in the "begins with" field.



4. Click **'Search'**.

5. When the query appears, select the **'HTML'** hyperlink to the right of the query name to initiate the query.

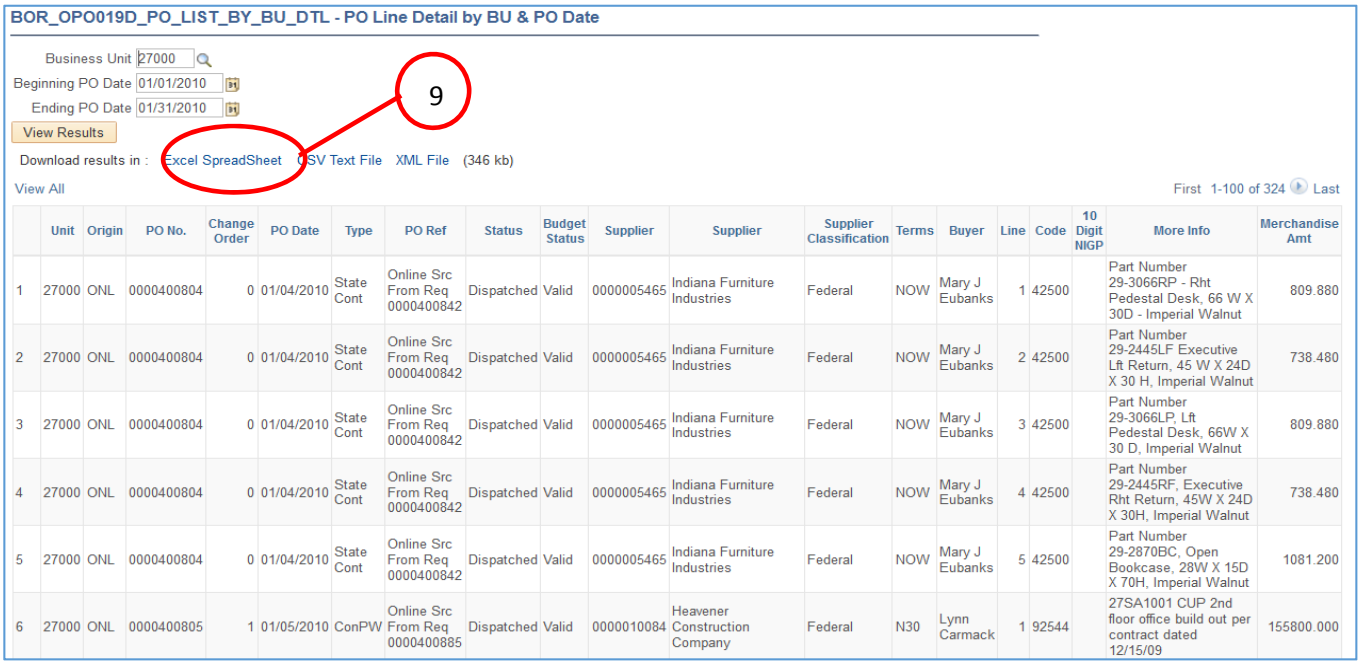


6. The query prompts page will appear.

7. Specify your institution's **Business Unit** and the **Beginning and Ending PO Dates** you wish to include.

8. Click **'View Results'**.

9. Once the data is returned, select Excel Spread Sheet for **Download** results.



	Unit	Origin	PO No.	Change Order	PO Date	Type	PO Ref	Status	Budget Status	Supplier	Supplier	Supplier Classification	Terms	Buyer	Line	Code	10 Digit NIGP	More Info	Merchandise Amt
1	27000	ONL	0000400804	0	01/04/2010	State Cont	Online Src From Req 0000400842	Dispatched	Valid	0000005465	Indiana Furniture Industries	Federal	NOW	Mary J Eubanks	1	42500		Part Number 29-3066RP - Rht Pedestal Desk, 66 W X 30D - Imperial Walnut	809.880
2	27000	ONL	0000400804	0	01/04/2010	State Cont	Online Src From Req 0000400842	Dispatched	Valid	0000005465	Indiana Furniture Industries	Federal	NOW	Mary J Eubanks	2	42500		Part Number 29-2445LF Executive Lft Return, 45 W X 24D X 30 H, Imperial Walnut	738.480
3	27000	ONL	0000400804	0	01/04/2010	State Cont	Online Src From Req 0000400842	Dispatched	Valid	0000005465	Indiana Furniture Industries	Federal	NOW	Mary J Eubanks	3	42500		Part Number 29-3066LP, Lft Pedestal Desk, 66W X 30 D, Imperial Walnut	809.880
4	27000	ONL	0000400804	0	01/04/2010	State Cont	Online Src From Req 0000400842	Dispatched	Valid	0000005465	Indiana Furniture Industries	Federal	NOW	Mary J Eubanks	4	42500		Part Number 29-2445RF, Executive Rht Return, 45W X 24D X 30H, Imperial Walnut	738.480
5	27000	ONL	0000400804	0	01/04/2010	State Cont	Online Src From Req 0000400842	Dispatched	Valid	0000005465	Indiana Furniture Industries	Federal	NOW	Mary J Eubanks	5	42500		Part Number 29-2870BC, Open Bookcase, 28W X 15D X 70H, Imperial Walnut	1081.200
6	27000	ONL	0000400805	1	01/05/2010	ConPW	Online Src From Req 0000400885	Dispatched	Valid	0000010084	Heavener Construction Company	Federal	N30	Lynn Carmack	1	92544		27SA1001 CUP 2nd floor office build out per contract dated 12/15/09	155800.000

10. To save the query, select the folder where the file will be saved, then name it appropriately.

11. Click **'Save'.**

The saved temporary file will be used in the preparation of the PO Workbook.

PO WORKBOOK

The PO Workbook is used for determining if purchase orders were processed according to the Georgia Procurement Manual (GPM), and section 50-5 of the Official Code of Georgia, Annotated (O.C.G.A.).

When data is extracted from the PO query, using SAO PeopleSoft or BOR PeopleSoft, the data should be saved as a temporary spreadsheet. The data will not be organized in a suitable format for adequate analysis. The data must be copied from the PO query temporary spreadsheet to a clean copy of the PO Workbook. A clean copy of the PO Workbook can be located on the State Purchasing web site at http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools in the Compliance Tools section of the Process Improvement Documents header. Once you have downloaded a clean copy of the PO Workbook, be sure to click "Enable Editing" before saving the document.

Once the PO Workbook has been prepared and the analysis is completed, the PO Workbook must be saved for historical purposes to document completion of the self-audit.

Prepare the PO Workbook

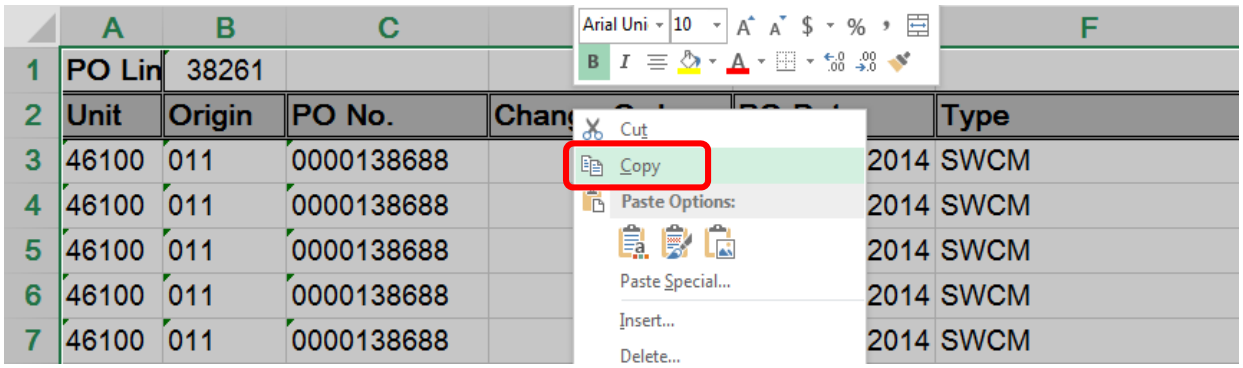
Copy the data from the PO Query spreadsheet to the PO Workbook

1. Open both the saved PO query temporary spreadsheet and a clean copy of the PO Workbook. Copy **ALL** the data from the temporary spreadsheet to the PO Workbook's **Main Query** tab. See below, if necessary, for instructions on copying and pasting:

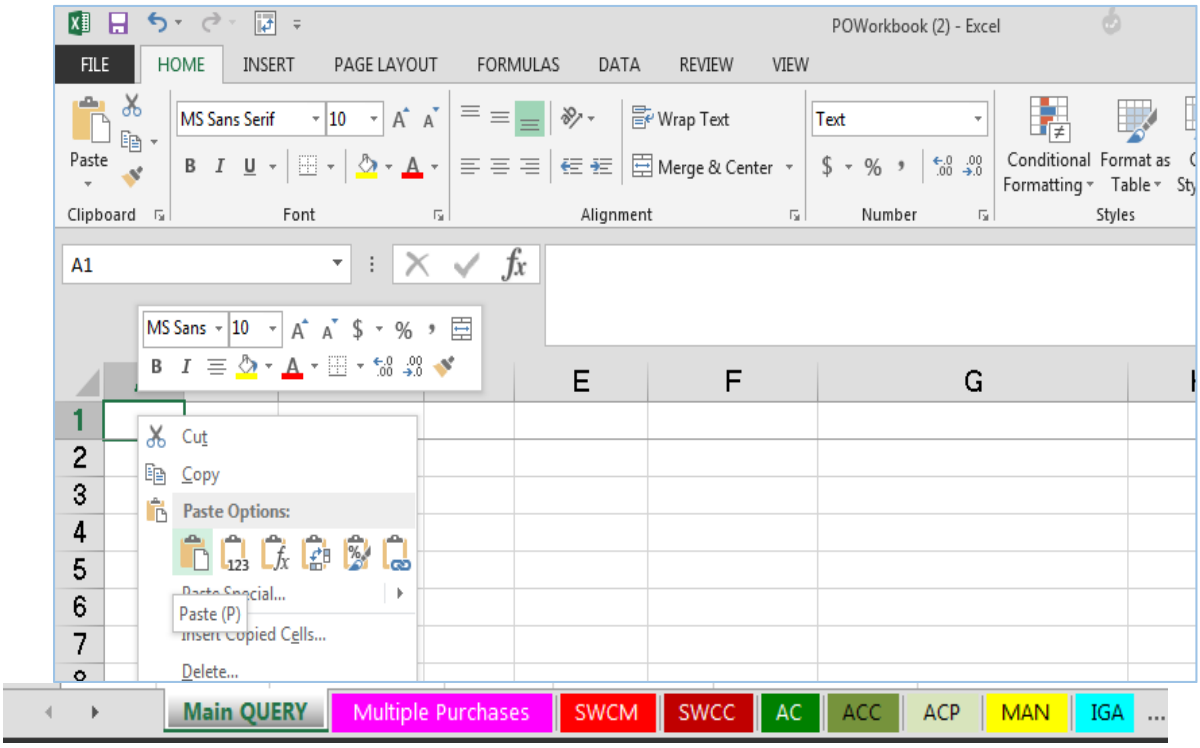
- Highlight **ALL** of the data (including all rows and all column headings), right-click on the mouse, and select "**Copy.**"

  TIP – An easy way to highlight the data is to click in the upper left hand corner of the spreadsheet, right-click on the mouse, and select "Copy". This will highlight the entire spreadsheet.

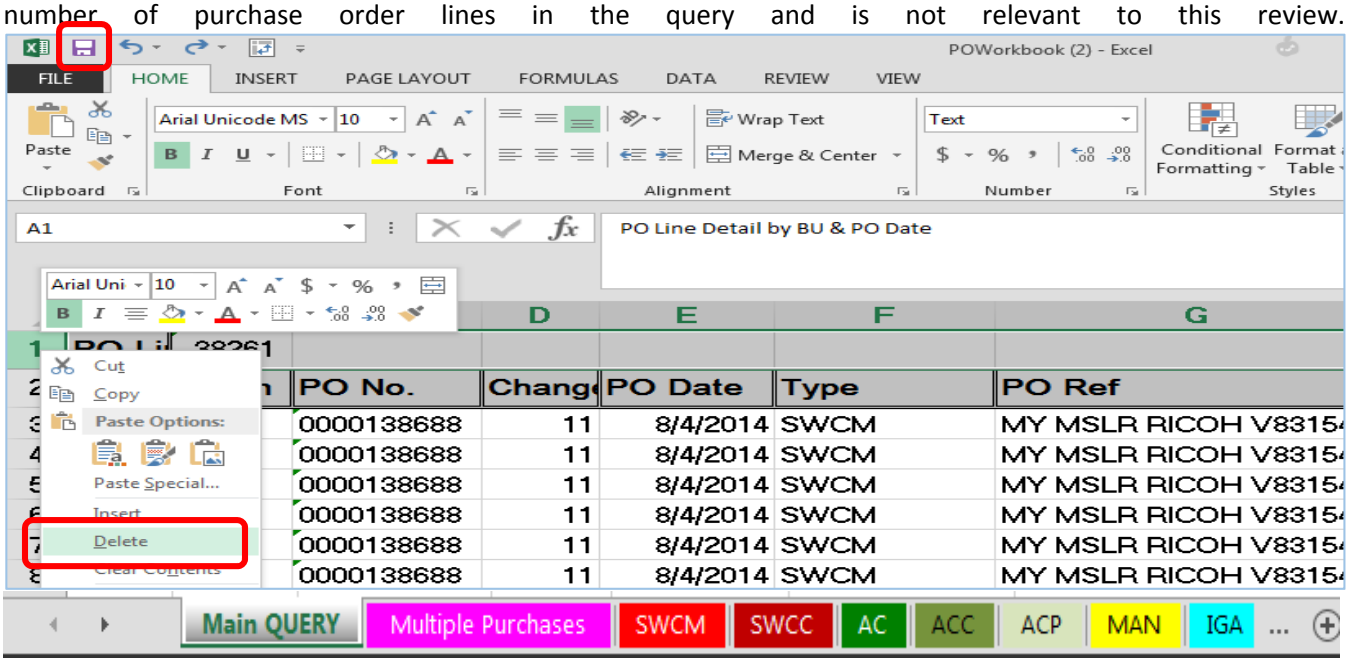
  Another easy way to select all of the data is to click anywhere in the data and hit CTRL-A (hold the CTRL and "A" keys down at the same time).



- On the PO Workbook, **Main Query Tab**, right-click into the **A1** cell, and paste the copied data by selecting **"Paste". Note:** If there are multiple "Paste" choices, choose the very first one on the left.



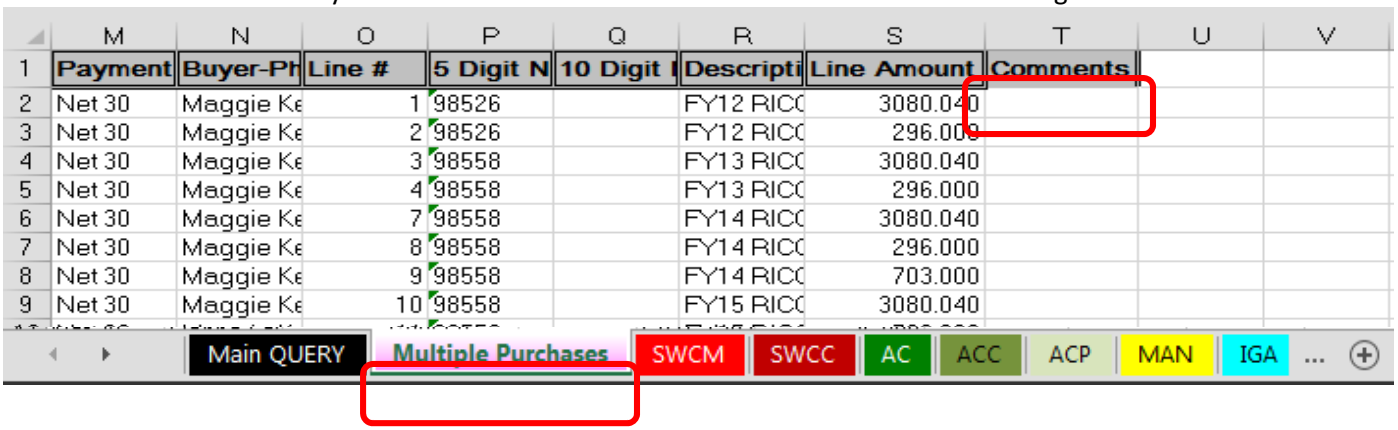
2. Delete Row 1 by right-clicking on **Row 1** and choosing "**Delete,**" then **save** your workbook. (Row 1 reflects the number of purchase order lines in the query and is not relevant to this review.



The Main Query now contains the "raw" data for historical purposes. Do not alter this data.

3. On the **Main Query Tab, "Copy" ALL** of the data, including all column headings, just as you did in Step 1.

4. On the **Multiple Purchases Tab**, right-click in **A1** cell and "**Paste"** the data. Then, add a "Comments" column by clicking in the cell to the right of the "Line Amount" column field and type **Comments.** This will allow the reviewer to document any issues or concerns found during the review.



	M	N	O	P	Q	R	S	T	U	V
1	Payment	Buyer-Ph	Line #	5 Digit N	10 Digit I	Descripti	Line Amount	Comments		
2	Net 30	Maggie Ke	1	98526		FY12 RICC	3080.040			
3	Net 30	Maggie Ke	2	98526		FY12 RICC	296.000			
4	Net 30	Maggie Ke	3	98558		FY13 RICC	3080.040			
5	Net 30	Maggie Ke	4	98558		FY13 RICC	296.000			
6	Net 30	Maggie Ke	7	98558		FY14 RICC	3080.040			
7	Net 30	Maggie Ke	8	98558		FY14 RICC	296.000			
8	Net 30	Maggie Ke	9	98558		FY14 RICC	703.000			
9	Net 30	Maggie Ke	10	98558		FY15 RICC	3080.040			

The Multiple Purchase Tab will now be the primary source of data for organizing the PO Workbook for analysis.

NOTE: Save the PO Workbook periodically as instructions are followed to avoid losing your work.

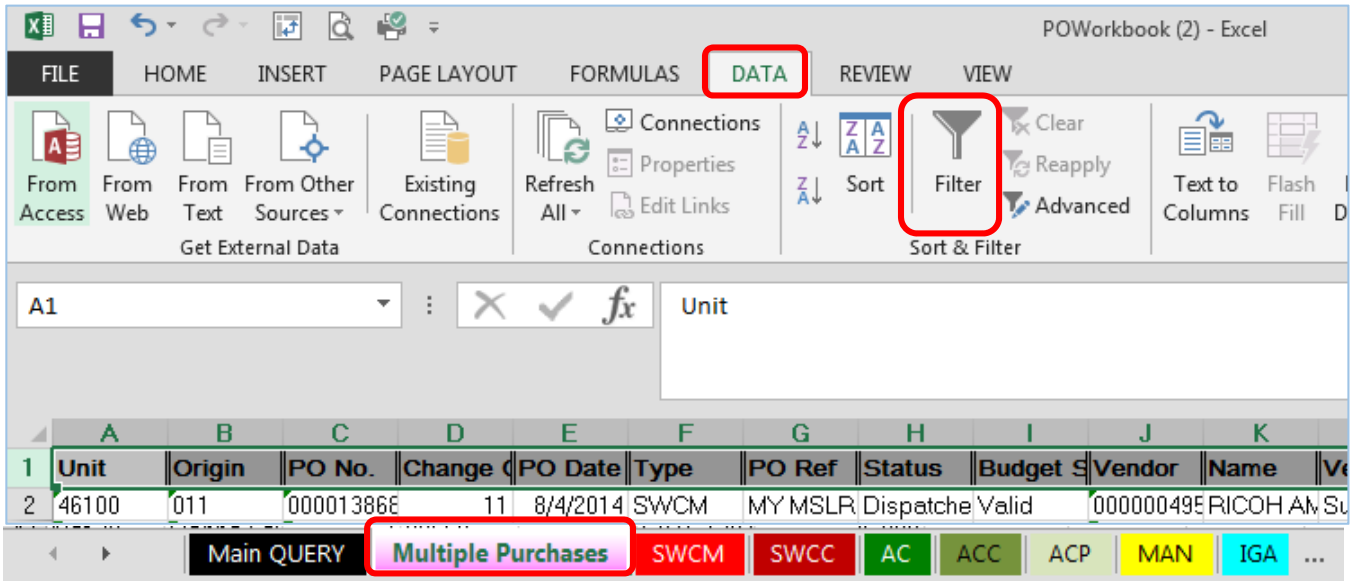
Organize the PO Workbook

Once the PO query data is saved to the PO Workbook, the data will need to be reorganized for the following reviews:

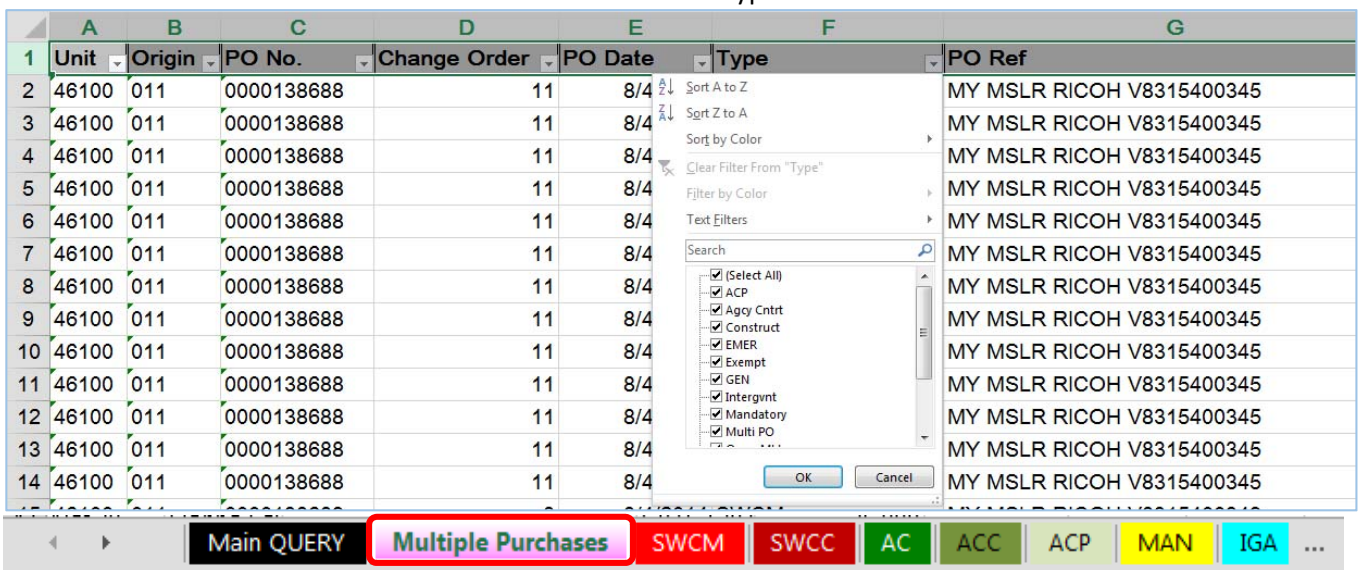
1. Purchase Type Review
2. NIGP Code Review
3. Split Purchase Review
4. $25K Bid Review

Purchase Type Review

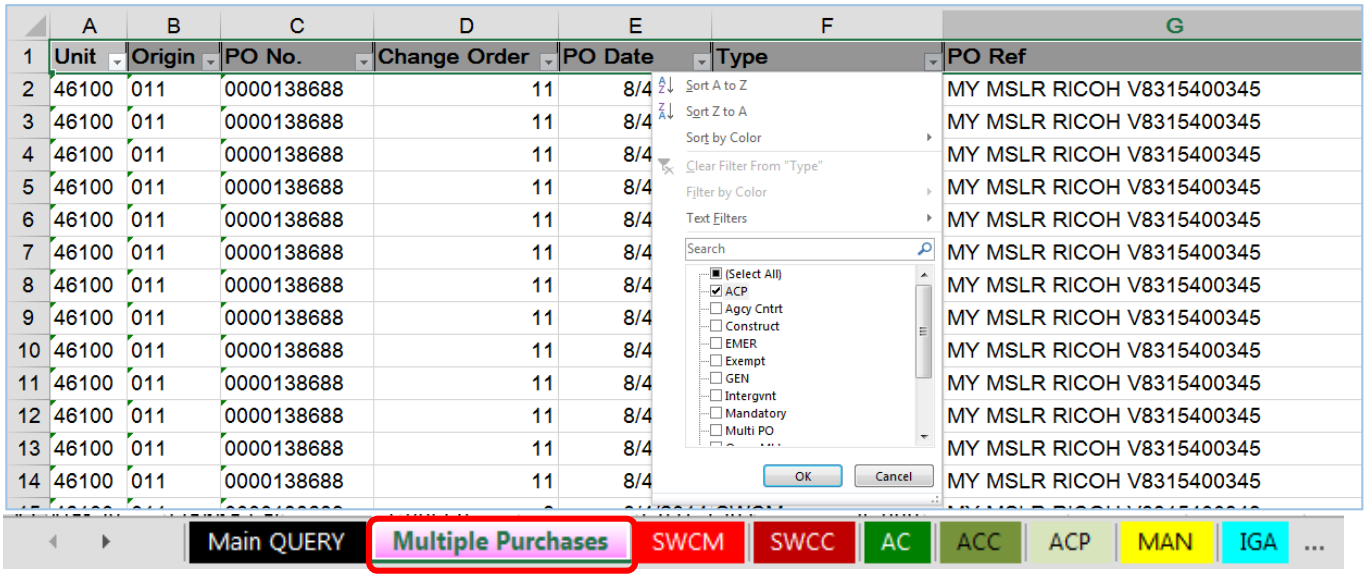
1. On the **Multiple Purchases Tab** (spreadsheet), click on the first (header) row and turn the filter on by selecting **Data** and then **Filter** from the menu bar.



2. Click the **drop-down indicator** on the column labeled **Type** to filter by **Purchase Type**. Click on the check mark beside **"Select All"** in the **Text Filters** section to deselect the types**.**



3. Click in the box beside **one Purchase Type at a time**. **Copy** and paste the purchase order data, including column headings, of each type into the respective tab (i.e. SWCM, Agency Contracts, Mandatory Source, etc.)



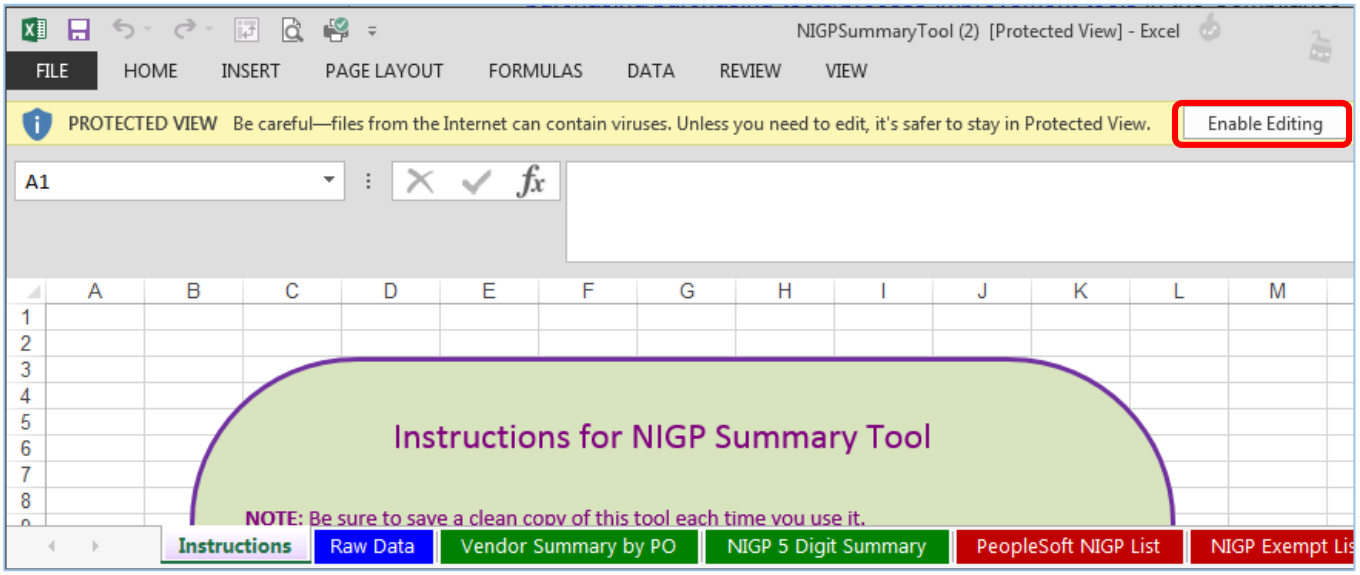
4. Click Save.

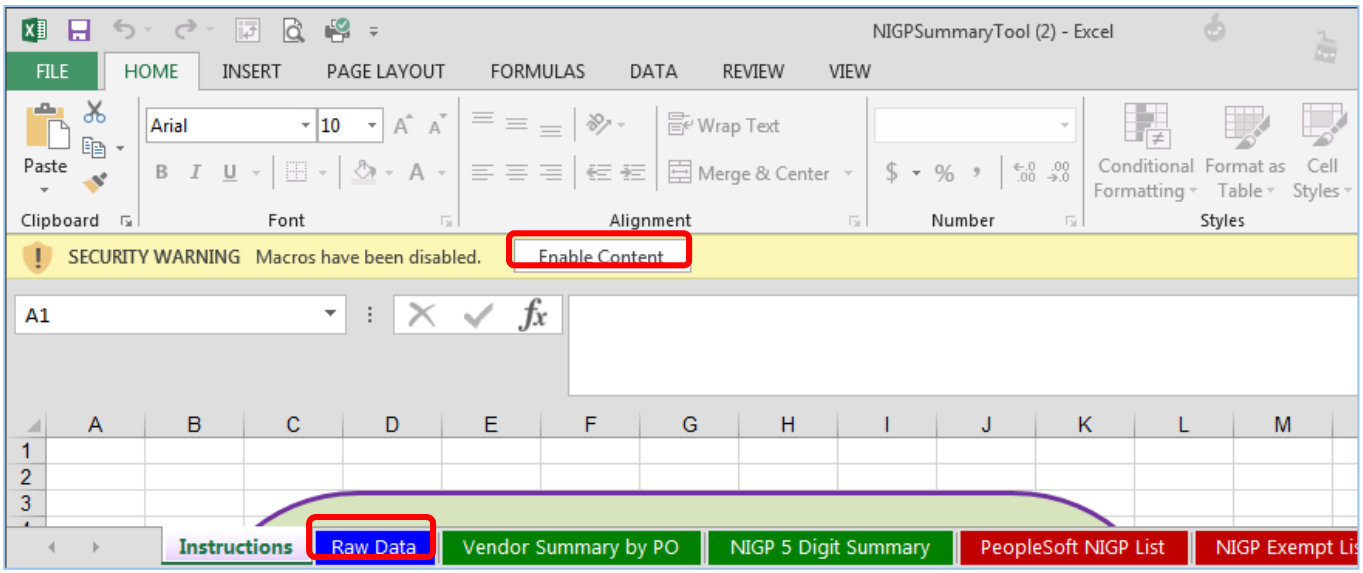
Reminder: Data is to be **Copied** from the **Multiple Purchases** tab, not **cut.**

The data for the Purchase Type Review is ready for the analysis.

NIGP Code Review

1. Download and open a clean copy of the NIGP Summary Tool from http://doas.ga.gov/state-purchasing/purchasing-tools/process-improvement-tools in the Compliance Tools section of the Process Improvement Documents header. Click on "Enable Editing" **AND** click on "Enable Content," then save the document. Then, select the **"Raw Data"** tab.

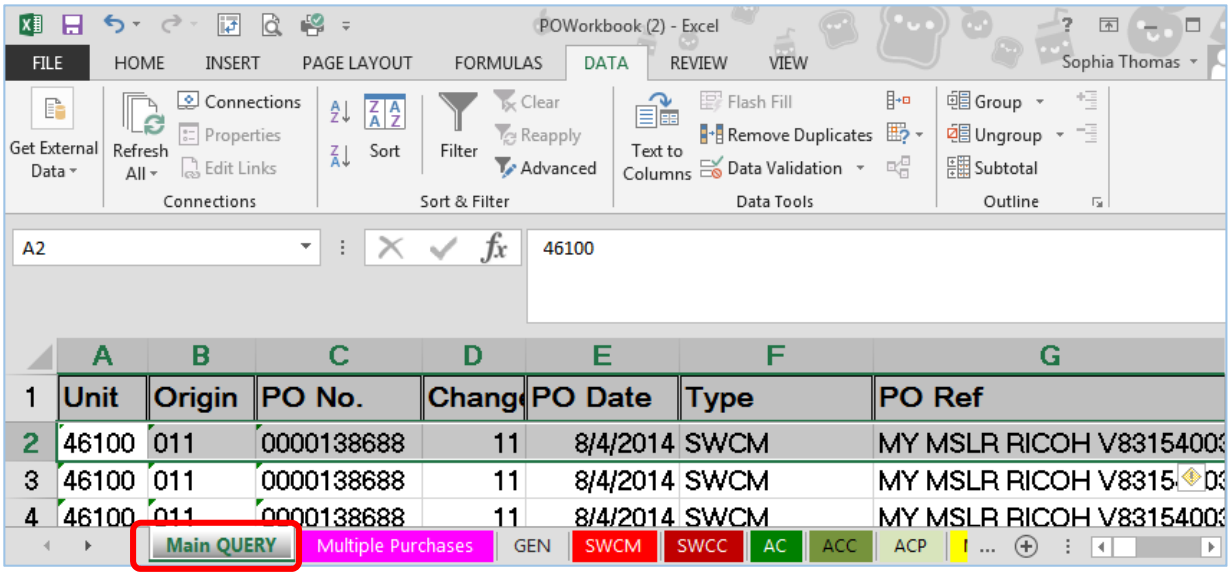




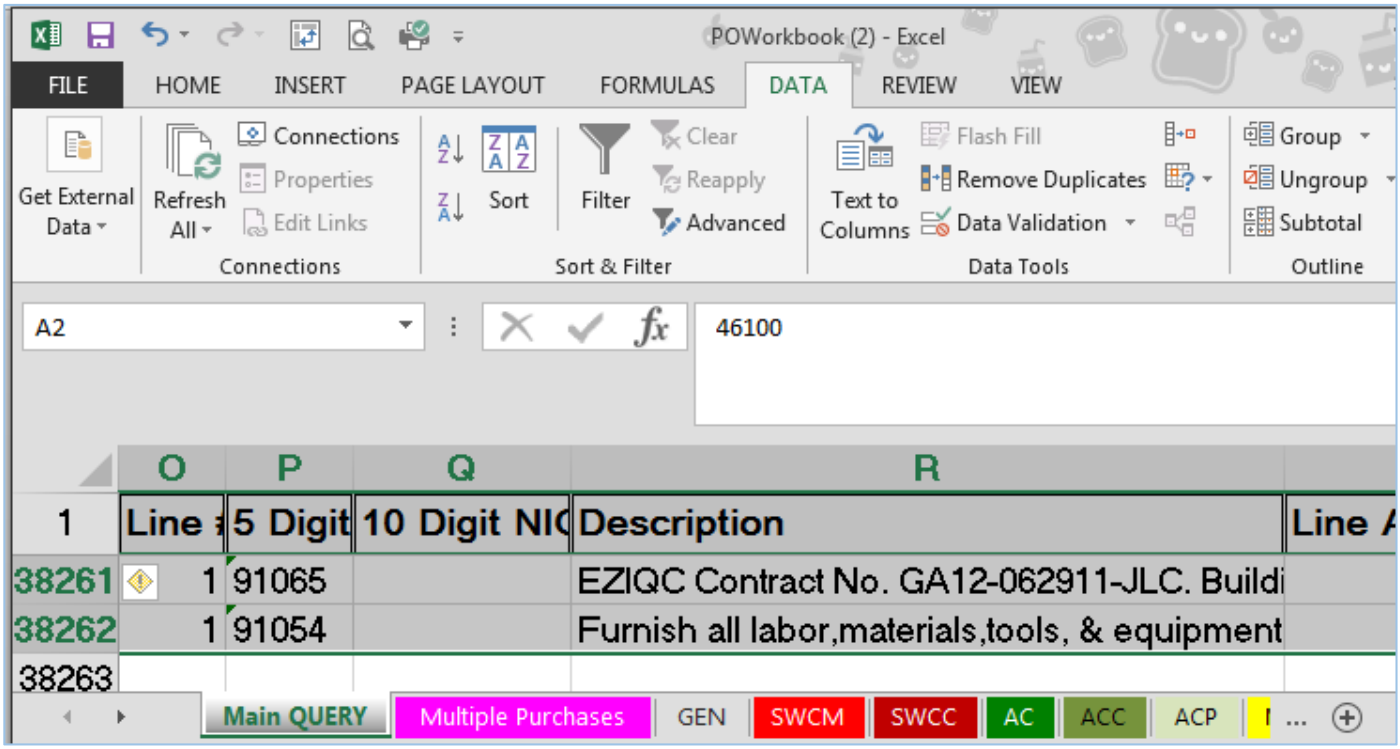
2. From the **PO Workbook**, **Main Query** tab**,** copy the PO data, **EXCLUDING** the column headings. To do this:

a. Click on cell **A2**, press **CTRL** and **SHFT** at the same time and then press → (right arrow key). This will highlight all the data on the second row.

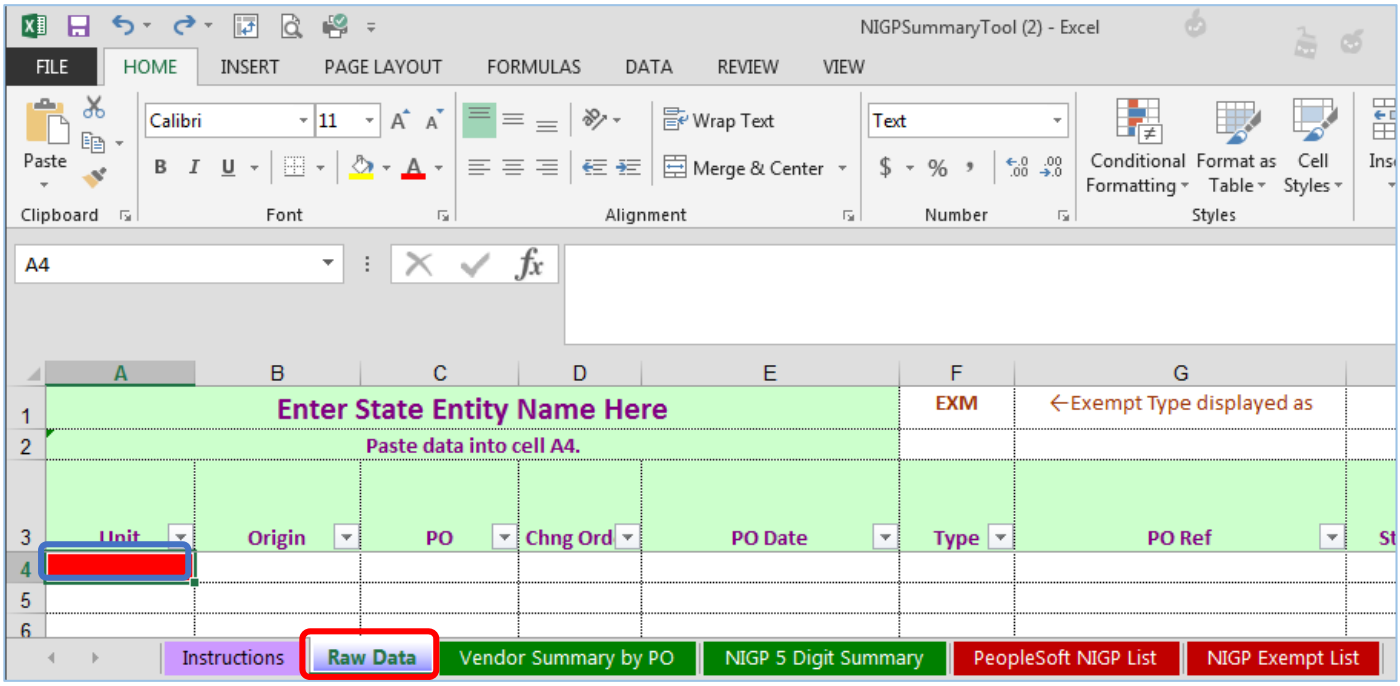
NOTE: If the review is for a sampling of Purchase Orders, DO NOT COPY the columns but only copy the sampling rows.



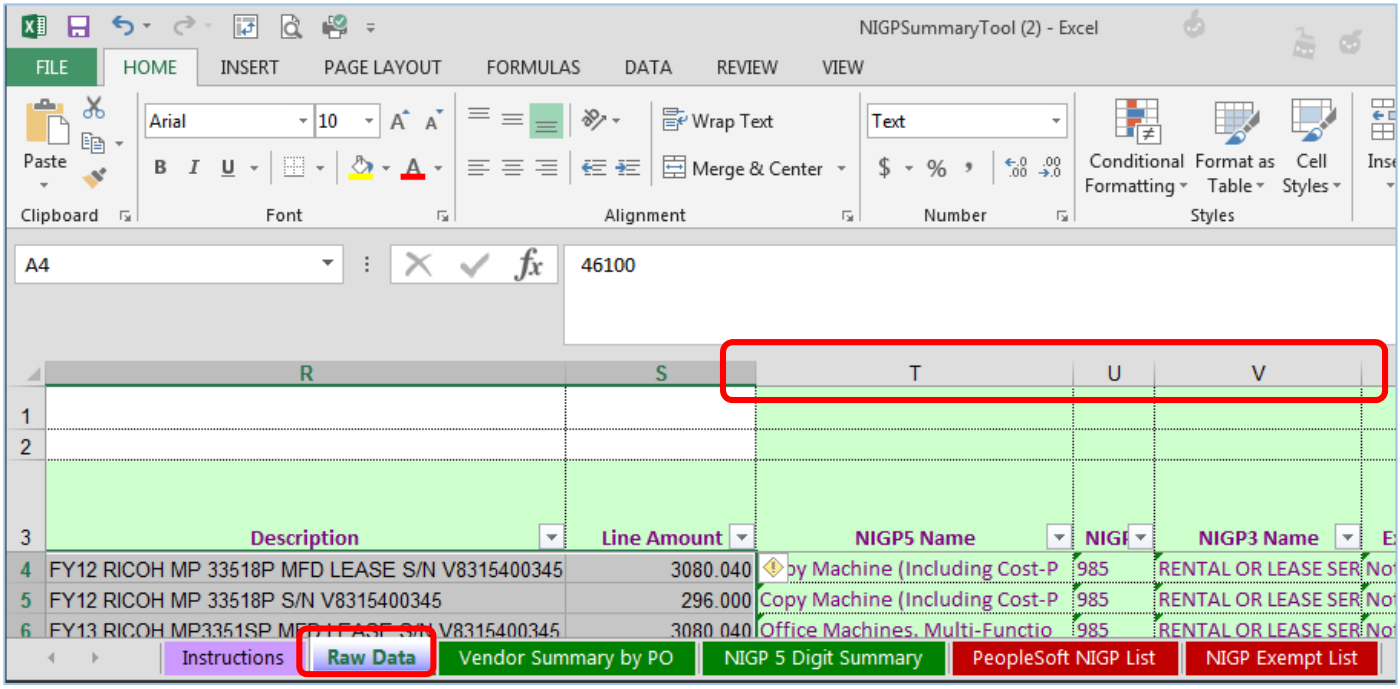
b. While continuing to hold down the **CTRL** and **SHFT**, click ↓ (down arrow key) which will highlight all the PO data lines from top to bottom. Copy the data by right-clicking on the mouse and selecting "**Copy**".



3. On the **Raw Data** tab of the **NIGP Summary Tool**, click in cell **A4** (**red cell** in the illustration below) and paste the PO data by right-clicking on the mouse and select "**Paste**".



4. Scroll to the right of the screen and confirm columns T, U, and V are self-populated**.**



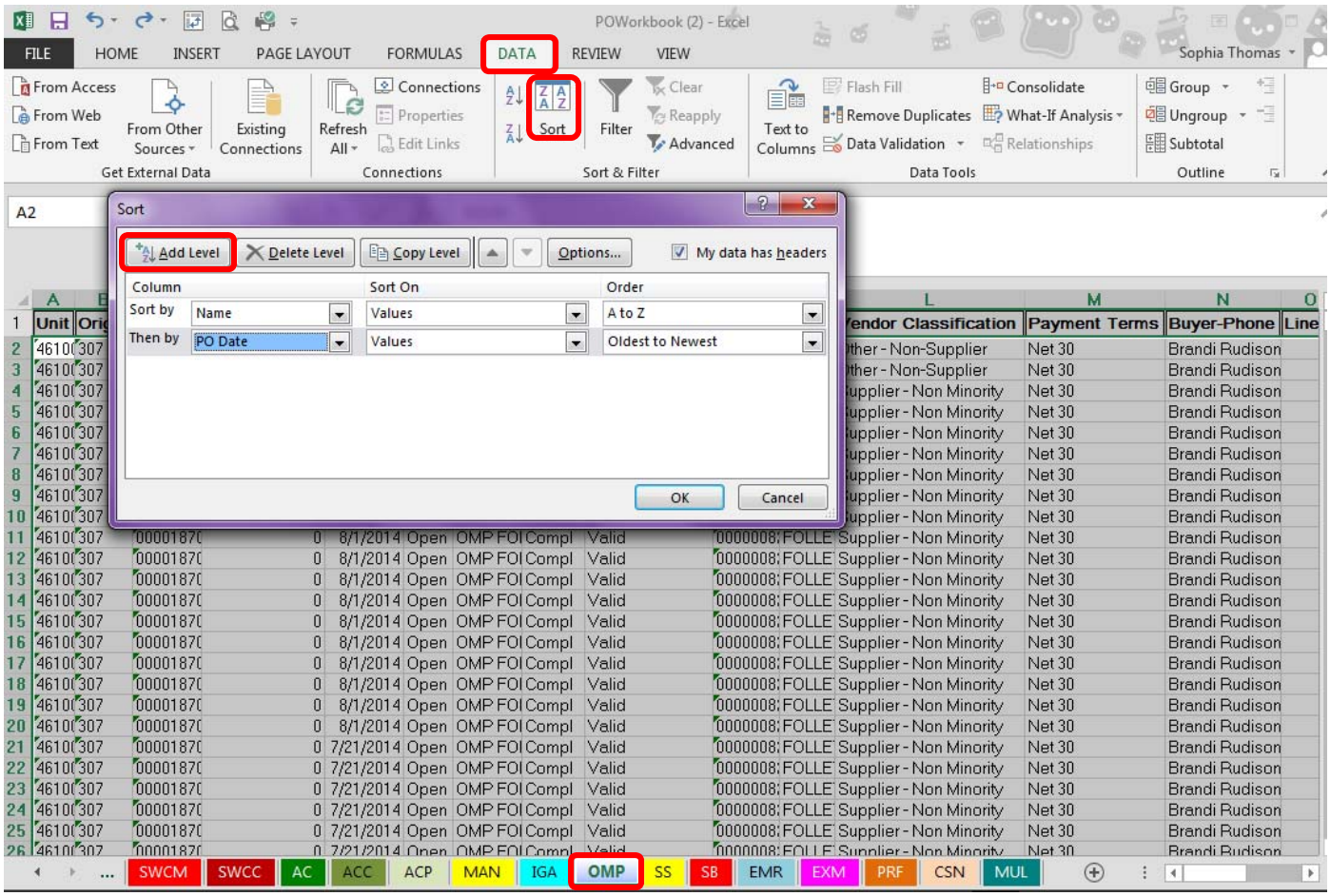
5. Click Save

The Data for the NIGP Code Review is now ready for analysis to determine if correct NIGP codes were used.

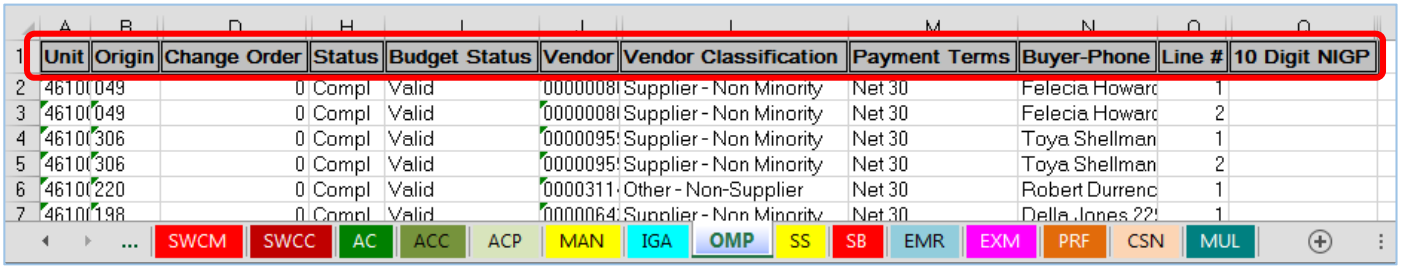
Split Purchase Review

1. In the **PO Workbook**, click on the **Open Market** tab and sort the worksheet by Vendor Name and PO Date as follows:

    a. From the Tool Bar, click **Data.**
    b. Select **Sort.**
    c. For sort by, select **Name** and for order, select **A to Z**.
    d. Click the "**Add Level**" button.
    e. For then by, select **PO Date** and for order, select **Oldest to Newest**.
    f. Click **OK**.



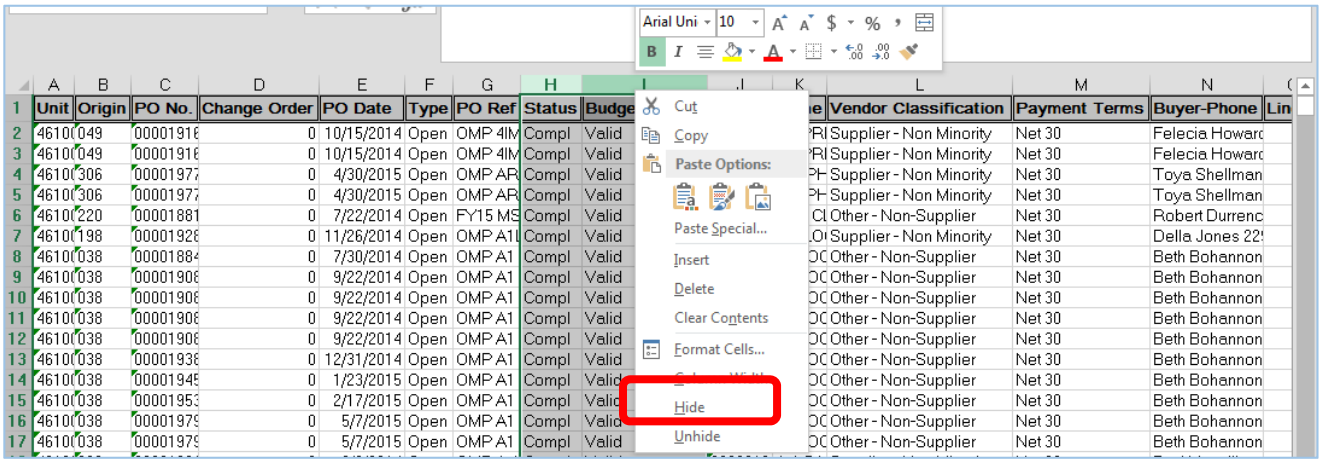
Note: In order to perform a quick analysis of split purchases, hide* the columns that are not needed for this review. The following columns should be hidden: Unit, Origin, Change Order, Status, Budget Status, Vendor, Vendor Classification, Payment Terms, Buyer-Phone, Line Number, and 10 Digit NIGP.



Unit	Origin	Change Order	Status	Budget Status	Vendor	Vendor Classification	Payment Terms	Buyer-Phone	Line #	10 Digit NIGP
4610	049	0	Compl	Valid	0000008	Supplier - Non Minority	Net 30	Felecia Howard	1	
4610	049	0	Compl	Valid	0000008	Supplier - Non Minority	Net 30	Felecia Howard	2	
4610	306	0	Compl	Valid	0000095	Supplier - Non Minority	Net 30	Toya Shellman	1	
4610	306	0	Compl	Valid	0000095	Supplier - Non Minority	Net 30	Toya Shellman	2	
4610	220	0	Compl	Valid	0000311	Other - Non-Supplier	Net 30	Robert Durrenc	1	
4610	198	0	Compl	Valid	0000064	Supplier - Non Minority	Net 30	Della Jones 22	1	

SWCM SWCC AC ACC ACP MAN IGA OMP SS SB EMR EXM PRF CSN MUL

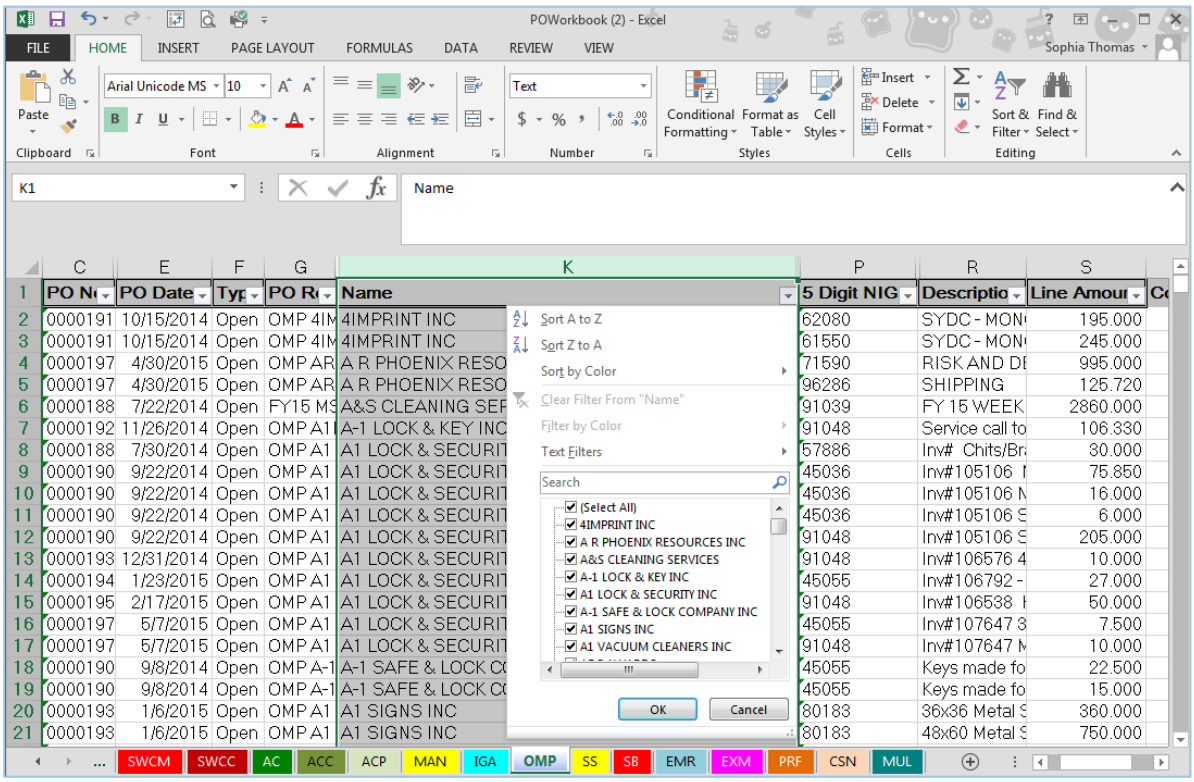
* To hide columns, click on the column(s) that should be hidden, right-click on the mouse and select **HIde**.



Unit	Origin	PO No.	Change Order	PO Date	Type	PO Ref	Status	Budge	Vendor Classification	Payment Terms	Buyer-Phone
4610	049	00001916	0	10/15/2014	Open	OMP 4IM	Compl	Valid	Supplier - Non Minority	Net 30	Felecia Howard
4610	049	00001916	0	10/15/2014	Open	OMP 4IM	Compl	Valid	Supplier - Non Minority	Net 30	Felecia Howard
4610	306	00001977	0	4/30/2015	Open	OMP AR	Compl	Valid	Supplier - Non Minority	Net 30	Toya Shellman
4610	306	00001977	0	4/30/2015	Open	OMP AR	Compl	Valid	Supplier - Non Minority	Net 30	Toya Shellman
4610	220	00001881	0	7/22/2014	Open	FY15 MS	Compl	Valid	Other - Non-Supplier	Net 30	Robert Durrenc
4610	198	00001928	0	11/26/2014	Open	OMP A1	Compl	Valid	Supplier - Non Minority	Net 30	Della Jones 22
4610	038	00001884	0	7/30/2014	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001908	0	9/22/2014	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001908	0	9/22/2014	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001908	0	9/22/2014	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001908	0	9/22/2014	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001938	0	12/31/2014	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001945	0	1/23/2015	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001953	0	2/17/2015	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001979	0	5/7/2015	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon
4610	038	00001979	0	5/7/2015	Open	OMP A1	Compl	Valid	Other - Non-Supplier	Net 30	Beth Bohannon

2. Filter the **Open Market** worksheet by **Vendor Name** and then by **PO Date** as follows:

- **a.** Place cursor in top row.
- **b.** From the tool bar, select **Data**
- **c.** Select **Filter**.
- **d.** Click the drop-down indicator on the **Name** column.
- **e.** Select a **vendor** by deselecting **"Select All"** and choose one vendor at a time by placing a checkmark beside the vendor's name.
- **f.** Click **OK**.
- **g.** Following the steps above, then filter by **PO Date.**



The data for the "Split Purchase Review" is now ready for analysis to identify purchases that might have been split in order to circumvent bidding process.

$25K Bid Review

1. In the **PO Workbook,** prepare & review the data by Vendor, and separately by NIGP code:

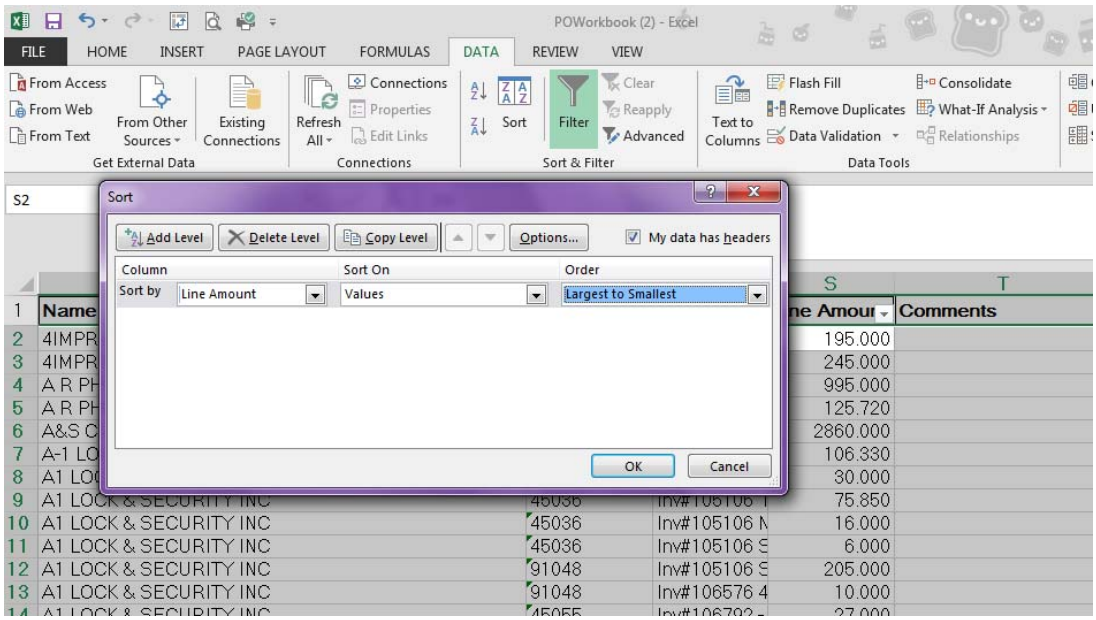
a. **By Vendor** – Using the **Open Market Purchase Tab,** sort the data by line amount as follows:

i. From the tool bar, click **Data** and then **Sort**.

ii. For Sort by – Click on drop-down indicator and choose **Line Amount**.

iii. For Order - Click on drop-down indicator and choose **Largest to Smallest**.

iv. Click **OK**.



v. Click **Data**.

vi. Click **Filter**

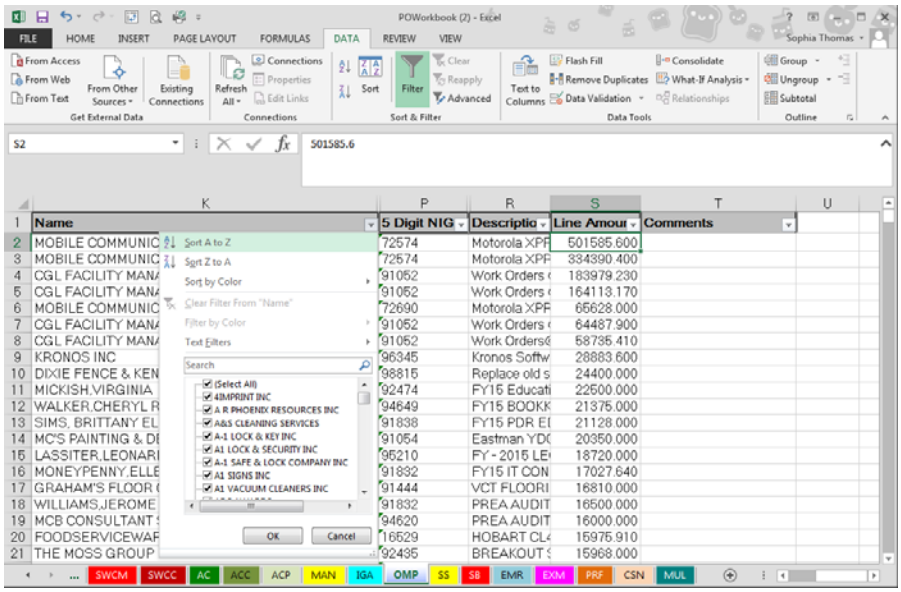
vii. Click the drop-down indicator on the **Name** column.

viii. Deselect all vendors by clicking on the check mark beside "**Select All**".

ix. Click on the square box beside **one vendor at a time**.

x. Click **OK**.

xi. Review aggregated line amounts. (Total amounts per vendor)



The data for the "$25K Bid Review" by vendor is now ready for analysis to identify any single purchase to one vendor that equals or is greater than $25K**.**

b. **By NIGP Codes** - Using the **Open Market Purchase** Tab**,** sort the data by NIGP Codes as follows:

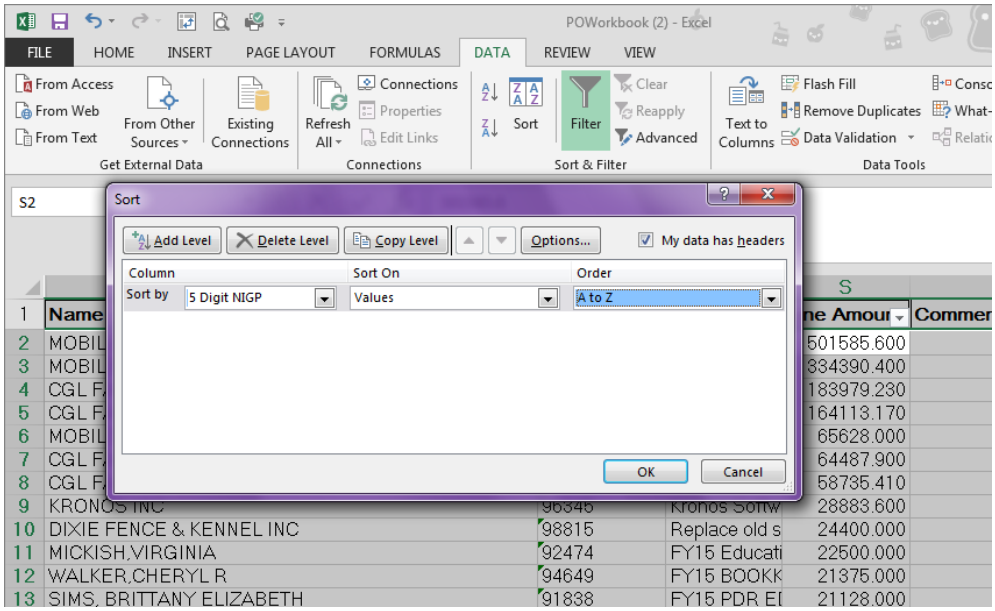
i.Click **Data**.

ii. Select **Sort**.

iii. For **Sort by** – Click on drop-down indicator and select **5 Digit NIGP**.

iv. For **Order** - Click on drop-down indicator and select **A to Z**.

v.Click **OK**.



vi. Click **Data**.

vii. Click **Filter**

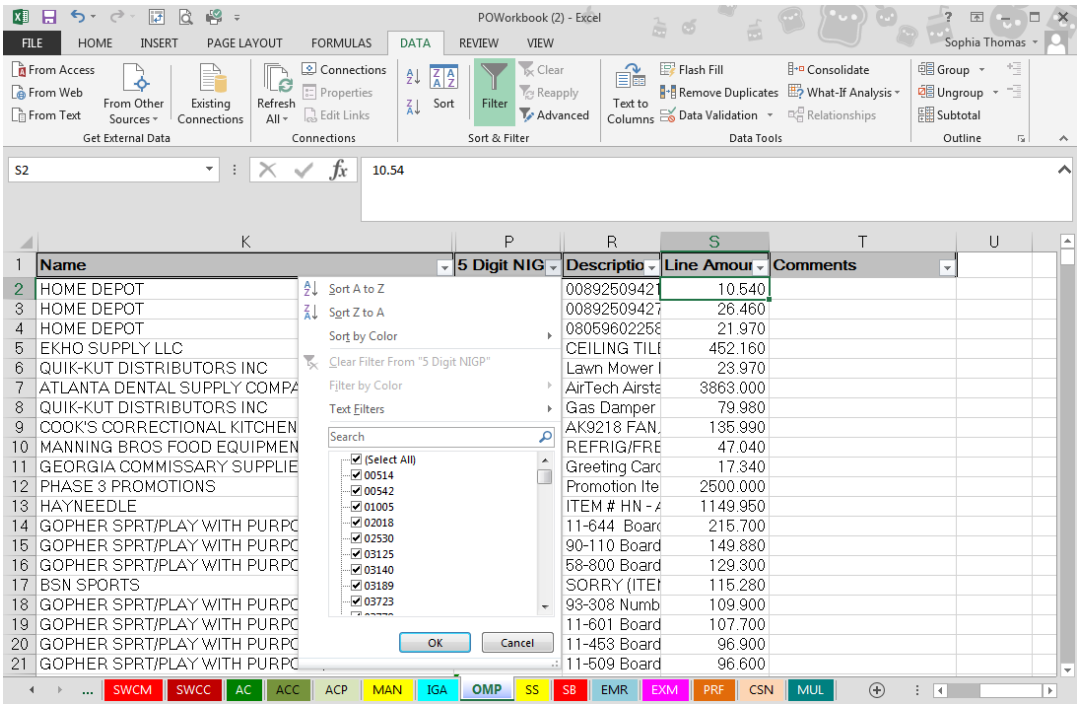
viii. Click the drop-down indicator on the **5 Digit NIGP** column.

ix. Deselect all NIGPs by clicking on the check mark beside "**Select All**".

x. Click on the square box beside **one NIGP Code at a time**.

xi. Click **OK**.

xii. Review aggregated line amounts. (Total amounts per NIGP Code)



The data for the "$25K Bid Review" by 5 Digit NIGP aggregated amount is now prepared to analyze for needed postings to the GPR or for ensuring state entity contracts are established.

The PO Workbook must be **saved** for analysis.

Once the analysis is complete, the PO Workbook must be saved for historical purposes to document issues and concerns found during the self-audit.

GLOSSARY

Aggregate	Forming a whole– collective together from different sources (NIGP Code) Considered as a whole
Alter	To make changes to something, be changed, or become different
Data	Information for computer processing – information, e.g. numbers, text, images, sound, in a form that is suitable for storage in or processing by a computer
Drop-Down Indicator	Is an arrow shaped pointer in a down position used to filter data
Extract	To derive or obtain (information, for example) from a source
Filter	Selectively choosing what items will be in a view and only those items will appear in a view. Filtering offers a variety of ways to select and organize the criteria of data.
Format	The way data is presented, organized or arranged for storage or display; a method for achieving such an arrangement
Georgia Procurement Manual	The published document of the administrative rules issued by the Department of Administrative Services ("DOAS"), through its State Purchasing Division (SPD). These administrative rules govern the purchasing activities of all state government entities, as well as assist vendors who wish to engage in business with the State.
Highlight	To select specific data; to mark for a specific use.
Historical	Data in its original form, a chronological record of procurement events
Main Query	Is an Excel Spreadsheet that reflects financial data extracted from PeopleSoft

NIGP Code	Coding structure designed to identify what is purchased. Structured by "class" (3 digit), and "item" (5 digit).
NIGP Review	Analysis of NIGP Codes used on purchase orders to determine appropriate NIGP Codes have been utilized.
NIGP Summary Tool	Tool to be used with a purchase order query for detecting and correcting incorrect NIGP codes used on purchase orders.
Official Code of Georgia, Annotated (O.C.G.A.)	Laws passed by the State of Georgia Legislation and signed by the Governor.
PeopleSoft	Financial management solutions system, which includes procurements and contract management.
PO Workbook	Blank workbook that has been formatted for compiling purchase order data in order to determine whether procurements have been processed according to the Georgia Procurement Manual (GPM), and the Official Code of Georgia, Annotated 50-5 (O.C.G.A.).
Query	Tool used in PeopleSoft to extract information using visual representations of financial database.
Save	To set aside for future use; to preserve data from harm or loss.
Sort	Arrange data in a set order.
Split Purchase Review	Analysis of procurement to determine if a State Entity intentionally processed two or more reasonably foreseeable transactions for the purpose of circumventing the $25,000 competitive bidding requirement.