To: APOs and CUPOs   **AUD #22-02**

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From: Audits, State Purchasing Division

Date: September 8, 2021

Re: Fiscal Year 2020 audit of inactive and invalid NIGP code use

Conclusion

Our audit found that the use of inactive and invalid National Institute of Governmental Purchasing (NIGP) codes on purchase order (PO) lines varies significantly between Team Georgia Marketplace™ (TGM) entities and University System of Georgia (USG) entities. For TGM entities, we found the use of inactive NIGP codes and the use of three-digit NIGP category codes (codes ending in "00") on POs. We found no use of invalid NIGP codes by TGM entities, nor did we find any PO lines where the NIGP code field was left blank. For USG entities we found the use of inactive NIGP codes and invalid NIGP codes, the use of PO lines containing no NIGP code and the use of three-digit NIGP category codes on PO lines.

Background

NIGP codes are a universal taxonomy for identifying commodities and services in procurement systems. NIGP codes are structured as follows:

- three-digit category code – There are 283 categories: 219 product categories and 64 service categories (These categories are also referred to as classes). The categories give a brief general description of what is being purchased. An example of a three-digit category code would be abrasives, which has a code of 00500. These codes always end in "00".
- five-digit class-item code – There are 9,295 item codes. The item codes are an expanded version of the three-digit category code. An example of a five-digit class-item code would be abrasives equipment and tools, which has a code of 00505. The State of Georgia uses five-digit class item codes.
- seven-digit class-item-group code – There are over 29,000 item-group codes.
- 11-digit class-item-group-detail code – There are over 250,000 item-group-detail codes.

NIGP codes allow the State Purchasing Division (SPD) and individual state entities to classify the dollar amount of purchases of goods and services. By aggregating the total dollar amount of purchases by NIGP code, SPD and individual state entities can gain greater insight into where tax dollars are being spent and where contracts could help to improve efficiency and save money. According to section 6.3.1.1 of the *Georgia Procurement Manual* (GPM), "every purchase order line item must be coded accurately with a five-digit (Class) NIGP Code selected from the correct three-digit (Category) Code". Periodically, certain NIGP codes are made inactive due to developments and modernization of

products and services. On its website, SPD provides a complete list of active and inactive NIGP codes along with a search tool to facilitate the use of these codes. There are currently 231 NIGP codes classified as "inactive" on the list maintained by SPD. It is the responsibility of the purchasing professionals at each state entity to ensure that the NIGP codes that are being used on POs remain active and are valid, accurate and contain the required five digits. Invalid NIGP codes are codes, which, do not exist on the official list of NIGP codes used and maintained by SPD. An example of an invalid NIGP code would be any code with greater than or fewer than five-digits.

Audit Summary

For TGM entities, there were $35.9 million in PO lines, which there was an issue with the NIGP code used. These issues were as follows:

- $15.3 million in PO lines, where inactive NIGP codes were used; and,
- $20.7 million in PO lines, where a three-digit category code was used.

The $35.9 million in PO lines with NIGP code issues, represented 0.56% of the $6.5 billion in POs issued by TGM entities in fiscal year 2020.

For USG entities, there were $297.8 million in PO lines, which there was an issue with the NIGP code used. These issues were as follows:

- $3.0 million in PO lines, where an invalid code was used, i.e., a code, which was not an NIGP code;
- $4.8 million in PO lines, where inactive NIGP codes were used;
- $40.4 million in PO lines, where a three-digit NIGP class code was used; and,
- $249.6 million in PO lines, where no NIGP code was used.

The $297.8 million in PO lines with NIGP code issues, represented 14.3% of the $2.1 billion in POs issued by USG entities in fiscal year 2020. Overall, there were $333.8 million in PO lines, where there was an issue with the NIGP or 3.91% of the $8.5 billion issued in POs by TGM and USG entities in fiscal year 2020.

Audit Objectives

1. Determine how many PO lines had NIGP code issues. NIGP code issues, were when a PO line had:
   a) an inactive NIGP code;
   b) no NIGP code;
   c) an invalid code, i.e., a code, which was not an NIGP code; or,
   d) a three-digit NIGP category code.
2. Determine which state entities issued PO lines, with NIGP code issues.
3. Determine which purchase type codes were used with PO lines, which have NIGP code issues.

Audit Objective 1a: Inactive NIGP codes

For TGM entities, we found 125 of the 231 NIGP codes classified as inactive were being used. Inactive NIGP codes were used on 1,342 PO lines on 694 POs. These PO lines totaled $15.3 million. The top six inactive NIGP codes totaled $14.0 million or 92% of the POs with inactive NIGP codes. These codes are summarized in **Table 1.** These codes became inactive effective January 1, 2016. The active code, which should have been used is shown in blue font in **Table 1**.

Table 1
Top Inactive NIGP Codes by PO Amount (TGM)
Fiscal Year 2020

NIGP Code	NIGP Code Description and NIGP active code	PO Amount	Percent	Number of PO lines
91885	Personnel and Employment Consulting, Human Resources (91865)	$9,578,250	63%	23
98875	Roadside Maintenance Services, Including Mowing, etc. (98836)	$3,063,410	20%	37
30561	Measuring Equipment, Area, Large Scale (30560)	$457,000	3%	1
96179	Trade Services, Facilitation, Information, Marketing, Promotion, Trade Agents and Brokers, etc. (91821)	$329,559	2%	8
57851	Ink, License Plate (57033)	$317,185	2%	20
05513	Car Seats for Infants (05508)	$254,985	2%	32
Source: PeopleSoft query TGM_0EPO019D_PO_SPEND_BY_DATE The active NIGP code, which should have been used, is shown in blue font.				

Table 2, by contrast, summarizes the 10 inactive NIGP codes used the most. These inactive codes were used on the most PO lines and account for 49% of the inactive codes used and represent 21% of the PO amount. These 10 inactive NIGP codes are shown below in **Table 2.** The active code, which should have been used is shown in blue font on **Table 2**.

Table 2
Top Inactive NIGP Codes by Number of PO lines (TGM)
Fiscal Year 2020

NIGP Code	NIGP Code Description	Number of PO lines	Percent	PO Amount
67052	Pipe Repair Clamps, Couplings, Leak Kits (65955)	117	9%	$13,331
66524	Bags and Liners, Plastic (48505)	95	7%	$47,700
89574	Welding Goggles, Helmets, Chin Straps, and Face Shields (89572)	88	7%	$21,719
15056	Partitions, Office, Metal and Glass, Custom-Made (42556)	64	5%	$35,365
96217	Bus, Taxi, Limousines and Van Transportation Services (96113)	61	5%	$4,482
40505	Charcoal (40506)	56	4%	$2,115
28025	Cable Accessories: Clamps, Clasps, Clips, Closures, Reels, Splices, Wrappings, etc. (28510)	53	4%	$7,317
65860	Pipe, PVC (Polyvinyl Chloride) (65856)	52	4%	$8,450
98875	Roadside Maintenance Services, Including Mowing, etc. (98836)	37	3%	$3,063,410
57847	Hazardous Control Materials, Hazmat, Green Material, etc. (25738)	35	3%	$4,242
Source: PeopleSoft query TGM_0EPO019D_PO_SPEND_BY_DATE The active NIGP code, which should have been used, is shown in blue font.				

For USG entities, we found that 90 of the 231 NIGP codes classified as inactive were being used. Inactive NIGP codes were used on 741 PO lines on 442 POs. These PO lines totaled $4.8 million. The top four inactive codes totaled $3.9 million or 82% of the POs with inactive NIGP codes. These codes

are summarized in **Table 3**. These codes became inactive effective January 1, 2016. The active code, which should have been used is shown in blue font in **Table 3**.

Table 3
Top Inactive NIGP Codes by PO Amount (USG)
Fiscal Year 2020

NIGP Code	NIGP Code Description	PO Amount	Percent	Number of PO lines
96216	Bus Transportation Services, School (96113)	$2,861,777	61%	59
91866	Human Resources Consulting (91865)	$625,120	13%	12
96178	Travel Agency Services (95892)	$247,774	5%	6
90625	Design Build, Architectural Services (90610)	$156,945	3%	3
Source: 1) BOR_OPO019D_PO_LIST_BY_BU_DTL; 2) PO data provided by Augusta University, Georgia Institute of Technology, Georgia State University, and University of Georgia. The active NIGP code, which should have been used, is shown in blue font.				

Table 4, by contrast, summarizes the nine inactive NIGP codes used the most. These inactive codes were used on the most PO lines and account for 53% of inactive codes used and 63% of the PO amount. These nine inactive NIGP codes are shown below in **Table 4**. The active code, which should have been used is shown in blue font on **Table 4**.

Table 4
Top Inactive NIGP Codes by Number of PO lines (USG)
Fiscal Year 2020

NIGP Code	NIGP Code Description	Number of PO lines	Percent	PO Amount
66524	Bags and Liners, Plastic (48505)	88	12%	$59,593
65860	Pipe, PVC (Polyvinyl Chloride) (65856)	64	9%	$7,951
67017	Irrigation Systems, Supplies, Parts, and Accessories (51525)	63	8%	$4,041
96216	Bus Transportation Services, School (96113)	59	8%	$2,861,777
28596	Uninterruptible Power Supplies (20767)	38	5%	$28,691
96279	Sign Making Services (96166)	16	2%	$4,207
91885	Personnel and Employment Consulting, Human Resources (91865)	15	2%	$43,848
57831	Display and Showroom Equipment and Supplies (57883)	13	2%	$5,908
28025	Cable Accessories: Clamps, Clasps, Clips, Closures, Reels, Splices, Wrappings, etc. (28510)	13	2%	$3,246
Source: 1) BOR_OPO019D_PO_LIST_BY_BU_DTL; 2) PO data provided by Augusta University, Georgia Institute of Technology, Georgia State University and University of Georgia. The active NIGP code, which should have been used, is shown in blue font.				

Audit Objective 1b: No NIGP code

For TGM entities, we found no instances of the NIGP code field being left blank on a PO line. It appears that providing an NIGP code is required (i.e., a mandatory field) in the version of PeopleSoft used by TGM entities.

For USG entities, we found 5,197 PO lines on 3,098 POs where the NIGP code field was left blank. These PO lines totaled $249.6 million.

Audit Objective 1c: Invalid code

For TGM entities, we found no instances of invalid codes being used. It appears that providing a valid NIGP code is a function of the version of PeopleSoft used by TGM entities since this field is already prepopulated with a list of valid NIGP codes. Consequently, the buyer or requestor can only populate this field with NIGP codes from the list provided.

For USG entities, we found 1,408 PO lines on 892 POs where the NIGP code field contained an invalid number. These PO lines totaled $3.0 million. The majority (92%) of this invalid NIGP code usage consisted of the codes 00000 or 99900 being entered in the NIGP code field, neither of which are valid NIGP codes. These two invalid "codes" accounted for nearly 90% of the PO lines where an invalid code was entered. The remaining invalid codes appeared to be typographical errors on the part of the buyers or requesters.

Audit Objective 1d: Three-digit NIGP category code

For TGM entities, we found 2,550 PO lines on 673 POs, where a three-digit NIGP category code was used. These PO lines totaled $20.7 million. The three-digit NIGP categories end in "00" and only provide a general description of what was purchased. The GPM requires a five-digit NIGP code be used. There were only two three-digit NIGP category codes used by TGM entities. These codes are summarized in **Table 5.**

Table 5
Three-digit NIGP Category Codes Used (TGM)
Fiscal Year 2020

NIGP Code	NIGP Code Description	PO Amount	Number of PO Lines
26900	Drugs and Pharmaceuticals	$4,684,181	2,502
96300	Miscellaneous Fees, Dues, Permits, Registrations, Rebates, Postage, Taxes	$16,023,115	48
Source: PeopleSoft query TGM_0EPO019D_PO_SPEND_BY_DATE			

For USG entities, we found 23,678 PO lines on 9,564 POs, where a three-digit NIGP category code was used. These PO lines totaled $40.4 million. There were 180 three-digit NIGP category codes used by USG entities. The six most used three-digit NIGP category codes accounted for 54% of the use of all three-digit NIGP category codes used. These codes are summarized in **Table 6.**

Table 6
Three-digit NIGP Category Codes Used (USG)
Fiscal Year 2020

NIGP Code	NIGP Code Description	Number of PO lines	Percent	PO Amount
17500	Chemical Laboratory Equipment and Supplies	3,653	15%	$1,156,740
18000	Chemical Raw Materials (in large quantities etc.)	3,009	13%	$502,978
20400	Computer Hardware and Peripherals for Microcomputers	2,921	12%	$3,065,169
61500	Office Supplies, General	1,148	5%	$338,052
60000	Office Machines, Equipment, and Accessories	1,082	5%	$1,375,935
49000	Laboratory Equipment, Accessories and Supplies: General Analytical and Research for Nuclear, Optical, and Physical	1,001	4%	$5,812,028
Source: 1) BOR_OPO019D_PO_LIST_BY_BU_DTL; 2) PO data provided by Augusta University, Georgia Institute of Technology, Georgia State University and University of Georgia				

The top eight most used three-digit NIGP category codes totaled $31.2 million or 78% of the POs with three-digit NIGP category codes. These codes are summarized in **Table 7.**

Table 7
Top Three-digit NIGP Category Codes by PO Amount (USG)
Fiscal Year 2020

NIGP Code	NIGP Code Description	PO Amount	Percent	Number of PO Lines
97100	Real Property Rental or Lease	$12,845,253	32%	48
49000	Laboratory Equipment, Accessories and Supplies: General Analytical and Research for Nuclear, Optical, and Physical	$5,812,028	14%	1,001
20400	Computer Hardware and Peripherals for Microcomputers	$3,065,169	8%	2,921
91200	Construction Services, General, including Maintenance and Repair Services	$3,057,953	8%	34
20600	Computer Hardware and Peripherals for Mainframes and Servers	$2,759,766	7%	117
60000	Office Machines, Equipment, and Accessories	$1,375,935	3%	1,082
20700	Computer Accessories and Supplies	$1,254,131	3%	182
17500	Chemical Laboratory Equipment and Supplies	$1,156,740	3%	3,653
Source: 1) BOR_OPO019D_PO_LIST_BY_BU_DTL; 2) PO data provided by Augusta University, Georgia Institute of Technology, Georgia State University and University of Georgia				

Audit Objective 2

Inactive NIGP codes

For TGM entities - 46 TGM entities used inactive NIGP codes. Four entities[1] issued more than $200,000 in POs with inactive NIGP codes. These four entities collectively issued $13.5 million in

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[1] The Georgia Correctional Industries (GCI) issued $398,283 in POs with inactive NIGP codes; however, GCI is not under the purview of DOAS.

POs with inactive NIGP codes or 89% of the POs issued with inactive NIGP codes by TGM entities. The four entities are summarized in **Table 8**.

Table 8
Inactive NIGP Code Use by the Top Four Entities (TGM)
Fiscal Year 2020

Entity	Number of POs	Number of PO Lines	PO Amount
Technical College System of Georgia	16	33	$9,314,995
Transportation, Department of	70	178	$3,535,635
Agriculture, Department of	5	5	$458,505
Public Health, Department of	12	38	$274,847
Source: PeopleSoft query TGM_0EPO019D_PO_SPEND_BY_DATE			

For USG entities - 10 entities used inactive NIGP codes. Three entities issued more than $500,000 in POs with inactive NIGP codes. These three entities collectively issued $4.7 million in POs with inactive NIGP codes or 99% of the POs issued with inactive NIGP codes by USG entities. The three entities are summarized in **Table 9**.

Table 9
Inactive NIGP Code Use by Top Three Entities (USG)
Fiscal Year 2020

Entity	Number of POs	Number of PO Lines	PO Amount
Augusta University	177	296	$3,240,279
University of Georgia	108	204	$830,683
Georgia State University	95	126	$637,457
Source: 1) BOR_OPO019D_PO_LIST_BY_BU_DTL; 2) PO data provided by Augusta University, Georgia Institute of Technology, Georgia State University and University of Georgia			

No NIGP code
As mentioned previously, no TGM entities left the NIGP code field blank on POs. For USG Entities – two entities left the NIGP field blank on POs. These two entities are summarized in **Table 10**.

Table 10
Entities not using an NIGP code (USG)
Fiscal Year 2020

Entity	Number of POs	Number of PO Lines	PO Amount
Georgia Institute of Technology	1,927	3,506	$204,349,450
University of Georgia	1,171	1,691	$45,222,737
Source: 1) BOR_OPO019D_PO_LIST_BY_BU_DTL; 2) PO data provided by Augusta University, Georgia Institute of Technology, Georgia State University and University of Georgia			

For the University of Georgia, it appears that most of the instances where an NIGP code is not used on a PO line involve one of the following scenarios:

- Subawards – 451 PO lines totaling $27.5 million. Subawards as defined by the Federal Uniform Grant Guidance are awards provided by the pass-through entity to a subrecipient to carry out part of a Federal award received by the pass-through entity. In this instance, the University of Georgia is the pass-through entity, and the University of Georgia is awarding part of a Federal grant to another entity to implement the Federal program.
- An additional PO line is added – 265 PO lines totaling $11.0 million.
- Paying for shipping or freight – 160 PO lines totaling $44,262.

For the Georgia Institute of Technology, it appears that most of the instances where an NIGP code is not used on a PO line involve one the following scenarios:

- Open market purchases – 1,740 PO lines totaling $3.5 million. These POs were for a myriad of products and services and were issued to 413 suppliers.
- Subawards – 749 PO lines totaling $131.6 million. In this instance, the Georgia Institute of Technology is the pass-through entity and is awarding part of a Federal grant to another entity to implement the Federal program.
- Facility POs – 130 PO lines totaling $38.4 million. These POs were related to maintaining facilities and typically involved construction related work.

Invalid code
As mentioned previously, no TGM entities used invalid NIGP codes. For USG entities - 23 USG entities used an invalid NIGP code on a PO. Five entities issued more than $40,000 in POs with invalid NIGP codes. These five entities collectively issued $2.9 million in POs with invalid NIGP codes or 96% of the POs issued with invalid NIGP codes by USG entities. These five entities are summarized in **Table 11**.

Table 11
Invalid NIGP Code Use by Top Five Entities (USG)
Fiscal Year 2020

Entity	Number of POs	Number of PO Lines	PO Amount
Georgia State University	228	249	$2,399,199
Clayton State University	60	105	$343,039
Kennesaw State University	153	287	$57,677
Georgia Southern University	172	322	$50,241
Fort Valley State University	12	16	$49,281
Source: 1) BOR_OPO019D_PO_LIST_BY_BU_DTL; 2) PO data provided by Augusta University, Georgia Institute of Technology, Georgia State University and University of Georgia			

The invalid code used on the most PO lines was 00000. This code was used on 1,133 (80%) of the 1,408 PO lines, which had an invalid code. This code was used by 20 USG entities. Four entities used this code on 100 or more PO lines: Georgia Southern University, Kennesaw State University, University of North Georgia, and Clayton State University. The purchase type code most often used on PO lines, which had used the invalid code of 00000, was statewide contract – convenience (SWCC).

SWCC was used on 788 (70%) of the 1,133 PO lines which had the invalid code of 00000 and 84% (950 of 1,133) of the PO lines were issued to just four suppliers.

In a previous audit of exempt POs (Audit #20-08), it was determined that Georgia State University was using internal accounting codes created to track reimbursed expenses in the NIGP code field. These codes were 99900, 99902, 99903, and 91900. Code 91900, for example, was used on exempt POs since the professional service provided was exempt. These reimbursed expenses were recorded on the PO as a separate line, so accounting could distinguish the reimbursable expense from the payment for service since this information is needed for 1099 reporting.

Some of the invalid codes were transposition errors, where two digits were reversed, and others appeared to be data entry errors, where the invalid code was one digit off from the correct code.

Three-digit NIGP category codes
For TGM entities - 13 TGM entities used a three-digit NIGP category code. Two entities issued more than $1 million in POs with three-digit category codes. These two entities collectively issued $20.6 million in POs with three-digit NIGP category codes or 99% of the POs issued with three-digit NIGP category codes by TGM entities. These two entities are summarized in **Table 12**.

Table 12
Three-digit NIGP Category Codes Used by Top Two Entities (TGM)
Fiscal Year 2020

Entity	Number of POs	Number of PO Lines	PO Amount
Community Affairs, Department of	29	29	$15,991,234
Behavioral Health and Developmental Disabilities, Department of	627	2,502	$4,684,937
Source: PeopleSoft query TGM_0EPO019D_PO_SPEND_BY_DATE			

For USG entities - 26 USG entities used a three-digit NIGP category code. Six entities issued more than $1 million in POs with three-digit NIGP category codes. These six entities collectively issued $36.9 million in POs with three-digit NIGP category codes or 94% of the POs issued with three-digit NIGP category codes by USG entities. These two entities are summarized in **Table 13**.

Table 13
Three-digit NIGP Category Codes Used by Top Six Entities (USG)
Fiscal Year 2020

Entity	Number of POs	Number of PO Lines	PO Amount
Augusta University	1,062	3,193	$14,229,964
Georgia Gwinnett College	61	267	$13,556,307
Georgia State University	227	329	$4,357,534
University of Georgia	1,959	3,616	$1,788,933
Georgia Southern University	1,854	4,786	$1,656,000
Georgia Institute of Technology	460	591	$1,296,817
Source: 1) BOR_OPO019D_PO_LIST_BY_BU_DTL; 2) PO data provided by Augusta University, Georgia Institute of Technology, Georgia State University and University of Georgia			

Audit Objective 3

Inactive NIGP codes

For TGM entities, our audit found that inactive NIGP codes were used with nine different purchase type codes. The purchase type code used on the most PO lines was open market purchase (OMP). OMP was used on 849 (63%) of the 1,342 PO lines with an inactive NIGP code. The purchase type code intergovernmental agreements (IGA) were used on $9.1 million (60%) of the $15.3 million of the POs, which had an inactive NIGP code.

For USG entities, our audit found that inactive NIGP codes were used with 11 different purchase type codes. The purchase type code used on the most PO lines was open market purchase (OMP). OMP was used on 383 (52%) of the 741 PO lines with an inactive NIGP code. The purchase type code state entity contract (AC) was used on $2.2 million (46%) of the $4.8 million of the POs, which had an inactive NIGP code.

No NIGP code

As mentioned previously, no TGM entities left the NIGP code field blank on POs. On USG POs where the NIGP code field was blank, 16 different purchase type codes were used. The purchase type code used on the most PO lines was open market purchase (OMP). OMP was used on 2,223 (43%) of the 5,197 PO lines which did not have an NIGP code. The purchase type code subaward was used on $131.6 million (53%) of the $249.6 million of the POs, which did not have an NIGP code. The subaward purchase type code is used by the Georgia Institute of Technology but not a code described in the Georgia Procurement Manual. Augusta University also uses a subaward purchase type code, but we did not find any POs of this type without an NIGP code.

Invalid code

For USG entities, our audit also found that invalid NIGP codes were used with 14 different purchase type codes. The purchase type code used on the most PO lines was statewide contract – convenience (SWCC). SWCC was used on 796 (57%) of the 1,408 PO lines which had an invalid code. The purchase type code exempt (EXM) was used on $1.3 million (46%) of the $3.0 million of the POs, which had an invalid code.

Three-digit NIGP category codes
For TGM entities, our audit found that three-digit NIGP category codes were used with seven different purchase type codes. The purchase type code used on the most PO lines was statewide contract - mandatory (SWCM). SWCM was used on 2,445 (96%) of the 2,550 PO lines with a three-digit NIGP category codes. The purchase type code intergovernmental agreements (IGA) were used on $16.0 million (77%) of the $20.7 million of the POs, which had a three-digit NIGP category code.

For USG entities, our audit found that three-digit NIGP category codes were used with 11 different purchase type codes and with the purchase type code left blank. The purchase type code used on the most PO lines was statewide contract - convenience (SWCC). SWCC was used on 8,013 (34%) of the 23,678 PO lines with a three-digit NIGP category codes. The purchase type code state entity contract (AC) was used on $13.1 million (32%) of the $40.4 million of the POs, which had a three-digit NIGP category code.

Recommendations

1. SPD should work with IT, State Accounting Office, and USG to remove inactive NIGP codes from PO systems.
2. SPD should provide a crosswalk from all inactive codes to the respective active codes that should be used.
3. APOs/CUPOs should review PO data from this audit at the buyer level to ensure that staff are adequately trained and, where necessary, re-trained, in the correct use of NIGP codes on POs. SPD should also consider offering a stand-alone course on NIGP code use for buyers and requestors, approvers and APOs/CUPOs.
4. SPD should clarify if, and when, three-digit NIGP category codes may be used on POs.
5. To assist procurement staff in using NIGP codes, NIGP "profiles" should be developed for each agency, which allow them to focus their attention on the NIGP codes that are most important to, and most often used by, their entity.