



Brian P. Kemp  
Governor

Rebecca N. Sullivan  
Commissioner

**To:** APOs and CUPOs

**AUD #26-02**

**CC:** Jim Barnaby, Deputy Commissioner, State Purchasing Division  
Mary Chapman, Deputy Division Director, State Purchasing Division

**From:** Audits, State Purchasing Division (SPD)

**Date:** July 31, 2025

**Re:** Audit of Emergency Purchase Orders (POs) issued by Team Georgia Marketplace™ and University System of Georgia entities in the month of March and April 2025

### Audit Objectives

1. Was an emergency purchase required?
2. Was the emergency justification form (SPD-NI004) completed?

### Background

In accordance with O.C.G.A. §50-5-71, SPD has granted the authority to state entities to purchase urgently needed items during emergencies. Emergency purchases shall be limited to those supplies, services, or items necessary to respond to the emergency. On April 12, 2022, the Department of Administrative Services (DOAS) released Official Announcement #22-06, which revised the emergency purchasing policy. These changes became effective on July 1, 2022.

### Audit Summary

SPD Audits identified 21 POs totaling \$1.5 million classified as an emergency in the months of March and April 2025. The 21 POs were issued by 14 different state entities. The four state entities that issued the highest value of emergency POs from March and April 2025 accounted for 74% of all emergency POs and are summarized in **Table 1**.

**Table 1**  
**Top 4 State Entities under the Purview of DOAS**  
**Emergency POs issued in March & April of Fiscal Year 2025**

State Entities	PO Amount	Percent	PO Count
Georgia Institute of Technology	\$599,549	40.6%	2
Augusta University	\$188,386	12.8%	1
Georgia Piedmont Technical College	\$156,300	10.6%	3
Department of Natural Resources	\$142,348	9.6%	1
Sources: 1) TGM_oEPO019D_PO_SPEND_BY_BU_DTL; 2) PO queries for Georgia Institute of Technology, Georgia State University, Augusta University; and the 3) PO data provided by the University of Georgia.			

## Audit Results

Using the requirements from the GPM and State law as guidance, the audit identified the following:

1. Of the 21 emergency POs, 14 required an Emergency Justification Form. We were able to locate 12 (86%) Emergency Justification Forms for these 14 POs. Seven POs had a value of less than \$25,000 and were not required to be classified as an emergency. Although not necessary, Emergency Justification Forms were attached to six of these POs.
2. Five POs totaling \$873,676 fell under the Board of Regents Public Works/Construction exemption. Section 1.3.6.1 of the GPM refers to this exemption. Since this type of procurement is exempt under the State Purchasing Act, the POs could have been classified as “CSN” construction. Consequently, no emergency justification form would have been needed. These POs had the correct Emergency Justification Form attached.
3. Two POs, for \$204,848, did not contain the required Emergency Justification Form. One PO had the outdated Emergency Justification Form attached and the other PO should have been coded as “Exempt” because an exempt NIGP code was used.
4. One PO should have been coded as “AC” state entity contract because a consortia contract ID was referenced on the PO.
5. We would like to commend Augusta University, the Department of Corrections, the Georgia Forestry Commission, the Department of Labor, Georgia Piedmont Technical College, Georgia Institute of Technology, Georgia State University, and Savannah Technical College for following the emergency purchase procedures and completing the Emergency Justification Form.

## Recommendation

1. For existing emergencies that span fiscal years and now require longer-term solutions and procurements to resolve, APOs and CUPOs are reminded that they should seek advice, guidance, and approval as applicable from SPD Policy via [spdpolicy@doas.ga.gov](mailto:spdpolicy@doas.ga.gov) before
  - a. encumbering additional funds on existing POs
  - b. creating new POs, or
  - c. extending a contractual relationship with a supplier
2. SPD Audits recommend that APOs and CUPOs, and state entity procurement staff be reminded of the requirements of Section 1.3.5 of the Georgia Procurement Manual before coding POs as “emergency.”
3. APOs and CUPOs should review the current (revised 07/01/2022) version of Form SPD-NI004 with procurement staff and business owners at their entity. They should also share the [Emergency Purchasing Policy Updates](#) webinar with the team and business owners involved in emergency procurements.