Brian P. Kemp
Governor

Rebecca N. Sullivan
Commissioner

To: APOs and CUPOs **AUD #26-29**

CC: Carrie Steele, Deputy Commissioner, State Purchasing Division
Mary Chapman, Deputy Division Director, State Purchasing Division

From: Audits, State Purchasing Division (SPD)

Date: February 27, 2026

Re: Audit of Emergency Purchase Orders (POs) issued by Team Georgia Marketplace™ and University System of Georgia entities in the months of November and December 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. Emergency purchases are governed by Section 1.3.5. of the Georgia Procurement Manual (GPM).

Audit Summary

SPD Audits identified 27 POs totaling $1.6 million classified as an emergency in the months of November and December 2025. All of the 27 POs audited were under the purview of the Department of Administrative Services (DOAS). The 27 POs were issued by 14 different state entities. The four state entities that issued the highest value of emergency POs from November and December 2025 accounted for 72% 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 November 2025 and December 2025

State Entities	PO Amount	Percent	PO Count
Augusta University	$535,146	33%	2
Natural Resources, Department of	$226,511	14%	3
Labor, Department of	$222,348	14%	1
Georgia Forestry Commission	$185,845	11%	3
Sources: 1) TGM_0EPO019D_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.			

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Audit Results

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

1. Of the 27 emergency POs under the purview of DOAS, 17 required an Emergency Justification Form. We were able to locate 16 (94%) Emergency Justification Forms. The missing Emergency Justification Form was uploaded after the APO was contacted and the audit was completed.
2. Ten 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 eight of these POs.
3. There was one PO totaling $475,146 which fell under the Public Works/Construction exemption. Section 1.3.6.1 of the GPM refers to this exemption, which is only applicable to certain state entities such as the University System of Georgia. 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 was needed.

Recommendations

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 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.