



To: APOs and CUPOs

AUD #26-36

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

From: Audits, State Purchasing Division (SPD)

Date: June 26, 2026

Re: Audit of Emergency Purchase Orders (POs) issued by Team Georgia Marketplace™ and University System of Georgia entities in the months of January and February 2026.

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 54 POs totaling \$4.1 million classified as an emergency in the months of January and February 2026. Fifty-one of the 54 POs audited were under the purview of DOAS. The 54 POs were issued by 22 different state entities. The five state entities that issued the highest value of emergency POs in January and February 2026 accounted for 80% of all emergency POs and are summarized in **Table 1**.

Table 1
Top 5 State Entities under the Purview of DOAS
Emergency POs issued in January 2026 and February 2026

State Entities	PO Amount	Percent	PO Count
Georgia College and State University	\$1,583,255	39%	1
Natural Resources, Department of	\$953,452	23%	2
Augusta University	\$273,615	7%	1
Atlanta Technical College	\$258,220	6%	1
Georgia State University	\$219,225	5%	3
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 51 emergency POs under the purview of DOAS, 14 required an Emergency Justification Form. We were able to locate 13 (94%) Emergency Justification Forms.
2. Thirty-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 five of these POs.
3. There were two POs totaling \$1,751,255 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, these POs could have been classified as “CSN” construction. Although not necessary, an Emergency Justification Form was attached to one PO.
4. There was one PO totaling \$82,072, which fell under Title 32 of the Official Code of Georgia (O.C.G.A.) and was exempt from the State Purchasing Act. This PO should have been coded as T32E for a Title 32 Emergency. No Emergency Justification Form was needed for this PO.
5. One of the POs that had a value of less than \$25,000 could also have been coded as exempt as the NIGP codes used on the PO are classified as exempt.

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.