Brian P. Kemp
Governor

Rebecca N. Sullivan
Commissioner

To: APOs and CUPOs **AUD #27-08**

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

From: Audits, State Purchasing Division (SPD)

Date: August 31, 2026

Re: Audit of Emergency Purchase Orders (POs) issued by Team Georgia Marketplace™ and University System of Georgia entities in the months of May and June 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 97 POs totaling $3.4 million classified as an emergency in the months of May and June 2026. Ninety-five of the 97 POs audited were under the purview of DOAS. The 97 POs were issued by 21 different state entities. The four state entities that issued the highest value of emergency POs from May and June 2026 accounted for 70% 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 May & June of Fiscal Year 2026

State Entities	PO Amount	Percent	PO Count
Natural Resources, Department of	$908,767	26%	3
Georgia Forestry Commission	$789,435	23%	15
Dept of Behavioral Health & Developmental Disabilities	$258,038	8%	38
Georgia State University	$249,320	7%	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.			

Audit Results

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

1. Of the 95 emergency POs under the purview of DOAS, 28 required an Emergency Justification Form. We were able to locate 19 (68%) Emergency Justification Forms. Sixty-five 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 31 of these POs.
2. There were two POs totaling $107,819, which fell under Title 32 of the Official Code of Georgia (O.C.G.A.) and was exempt from the State Purchasing Act. These POs should have been coded as T32E for a Title 32 Emergency. No Emergency Justification Form was needed for these POs.

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. For emergency purchases occurring on or after July 1, 2026, APOs and CUPOs should use the updated version (revised 07/01/2026) of SPD-NI004 Emergency Justification Form.