

An Audit of Contracting

Executive Summary

As part of the Internal Audit Department's 2025 audit plan, we reviewed the Contracting Services Department's procurement and contracting processes to evaluate compliance with relevant policies and regulations and possible opportunities for operational improvements. The objective of this audit was:

To determine that the procurement processes were conducted in accordance with Fulton County Schools (FCS) policies and applicable federal, state, and local laws by verifying that:

- the solicitation process was fair and equitable.
- contract awards were approved by the appropriate delegated authority.
- justifications for single and sole-sourced purchases were vetted.

Overall Conclusions

The procurement processes were conducted in accordance with FCS policies and applicable federal, state, and local laws.

While no violations were determined, it was recommended that the Contracting Department proactively review its purchasing card monitoring process and implement more comprehensive and consistent review procedures; as well as establish and implement document retention procedures.