



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Michael R. Pence  
President of the Senate  
Washington, DC 20510

Dear Mr. President:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department's 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

This report provides information regarding recommendations in Departmental audits conducted by the Office of Inspector General (OIG).

I have also included below and hereby incorporate by reference into the Semiannual Report my brief report with comments pursuant to section 5(b)(1) of the IG Act, which addresses two matters related to subjects not fully covered in the OIG Semi-Annual Report: (1) a recently-launched transparency portal under the Coronavirus Aid, Relief and Economic Security Act (CARES Act) that relates to the Department's work with regard to COVID-19; and (2) Office of Postsecondary Education guidance issued related to the CARES Act. Under section 5(b)(1) the "head of the establishment" may provide as a part of the Inspector General's semiannual report a "report . . . containing . . . any comments such head determines appropriate."

### **Secretary's Report under Section 5(b)(1) of the Inspector General Act of 1978**

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<https://www.ed.gov/news/press-releases/secretary-devos-unveils-interactive-online-portal-provide-transparency-use-cares-act-education-funding-states-grantees>

Specifically, the portal shows to what extent States, school districts, and institutions of higher education are using the \$31 billion Education Stabilization Fund meant to keep learning going for students during the pandemic. See <https://covid-relief-data.ed.gov/>.

The portal includes data on CARES Act funds awarded and the expenditures reported through September 30, 2020, the end of fiscal year 2020. Of the \$13.2 billion Elementary and Secondary School Emergency Relief (ESSER) Funds—which was awarded to the 50 States, Puerto Rico,

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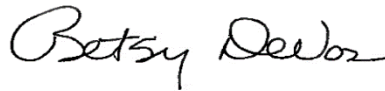
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The net result is a number of States have expended only a small portion of their K-12 funds that have been made available to them to continue school operations. On the other hand, higher education institutions have expended a greater portion of the funds.

**Office of Postsecondary Education Guidance under the CARES Act.** The OIG Semi-Annual Report at page 2 notes that the Department “will need to provide” guidance to, and rely upon institutions of higher education and others, to effectively implement the CARES Act and related provisions. The Office of Postsecondary Education has already provided guidance at <https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf> and additional links to guidance at <https://www.ed.gov/coronavirus?src=feature> and at <https://www.ed.gov/coronavirus/program-information>.

If you have questions concerning this report, please contact me, or have your staff contact our Office of Legislation and Congressional Affairs at (202) 401-0020.

Sincerely,

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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Charles Grassley  
President Pro Tempore  
United States Senate  
Washington, DC 20510

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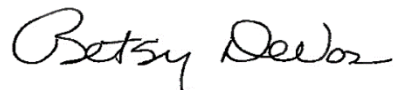
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THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Mitch McConnell  
Majority Leader  
United States Senate  
Washington, DC 20510

Dear Mr. Leader:

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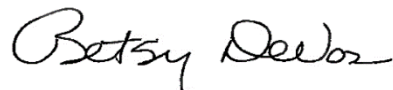
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WASHINGTON, DC 20202

November 30, 2020

Honorable Charles E. Schumer  
Minority Leader  
United States Senate  
Washington, DC 20510

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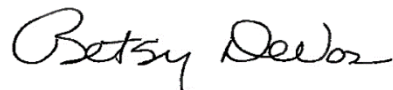
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WASHINGTON, DC 20202

November 30, 2020

Honorable Richard Shelby  
Chairman  
Committee on Appropriations  
United States Senate  
Washington, DC 20510

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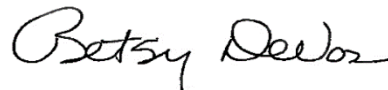
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WASHINGTON, DC 20202

November 30, 2020

Honorable Patrick Leahy  
Ranking Member  
Committee on Appropriations  
United States Senate  
Washington, DC 20510

Dear Senator Leahy:

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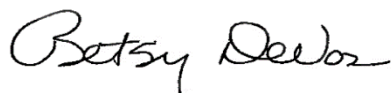
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THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Roy Blunt  
Chairman  
Subcommittee on Labor, Health and Human  
Services, Education, and Related Agencies  
Committee on Appropriations  
United States Senate  
Washington, DC 20510

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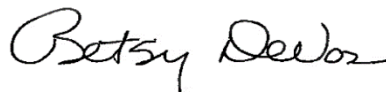
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Honorable Patty Murray  
Ranking Member  
Subcommittee on Labor, Health and Human  
Services, Education, and Related Agencies  
Committee on Appropriations  
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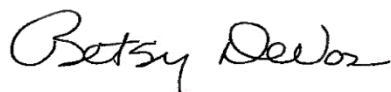
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**Office of Postsecondary Education Guidance under the CARES Act.** The OIG Semi-Annual Report at page 2 notes that the Department “will need to provide” guidance to, and rely upon institutions of higher education and others, to effectively implement the CARES Act and related provisions. The Office of Postsecondary Education has already provided guidance at <https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf> and additional links to guidance at <https://www.ed.gov/coronavirus?src=feature> and at <https://www.ed.gov/coronavirus/program-information>.

If you have questions concerning this report, please contact me, or have your staff contact our Office of Legislation and Congressional Affairs at (202) 401-0020.

Sincerely,



Betsy DeVos

Enclosure





THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Mike Enzi  
Chairman  
Committee on the Budget  
United States Senate  
Washington, DC 20510

Dear Mr. Chairman:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department's 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

This report provides information regarding recommendations in Departmental audits conducted by the Office of Inspector General (OIG).

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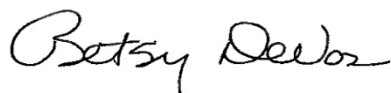
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If you have questions concerning this report, please contact me, or have your staff contact our Office of Legislation and Congressional Affairs at (202) 401-0020.

Sincerely,

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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Bernie Sanders  
Ranking Member  
Committee on the Budget  
United States Senate  
Washington, DC 20510

Dear Senator Sanders:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department's 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

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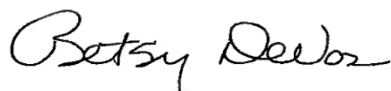
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Sincerely,



Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Ron Johnson  
Chairman  
Committee on Homeland Security  
and Governmental Affairs  
United States Senate  
Washington, DC 20510

Dear Mr. Chairman:

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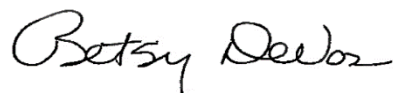
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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Gary C. Peters  
Ranking Member  
Committee on Homeland Security  
and Governmental Affairs  
United States Senate  
Washington, DC 20510

Dear Senator Peters:

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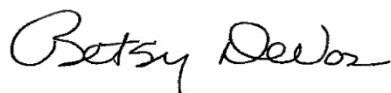
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Sincerely,



Betsy DeVos

Enclosure





THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Lamar Alexander  
Chairman  
Committee on Health, Education,  
Labor, and Pensions  
United States Senate  
Washington, DC 20510

Dear Mr. Chairman:

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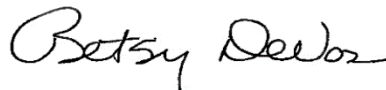
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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Patty Murray  
Ranking Member  
Committee on Health, Education,  
Labor, and Pensions  
United States Senate  
Washington, DC 20510

Dear Senator Murray:

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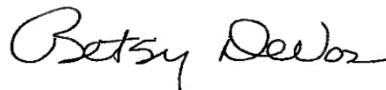
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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Nancy Pelosi  
Speaker of the House of Representatives  
Washington, DC 20515

Dear Madam Speaker:

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<https://www.ed.gov/news/press-releases/secretary-devos-unveils-interactive-online-portal-provide-transparency-use-cares-act-education-funding-states-grantees>

Specifically, the portal shows to what extent States, school districts, and institutions of higher education are using the \$31 billion Education Stabilization Fund meant to keep learning going for students during the pandemic. See <https://covid-relief-data.ed.gov/>.

The portal includes data on CARES Act funds awarded and the expenditures reported through September 30, 2020, the end of fiscal year 2020. Of the \$13.2 billion Elementary and Secondary School Emergency Relief (ESSER) Funds—which was awarded to the 50 States, Puerto Rico,

and Washington, DC—\$1.6 billion or 12 percent of the total had been spent. Eight recipients had spent less than one percent of their award. Of the \$3 billion allocated to the Governor’s Emergency Education Relief (GEER) Fund, a total of \$535 million or 18 percent had been spent. Thirty-four governors had yet to spend more than one percent of their allocated funding.

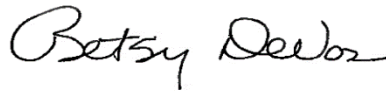
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The net result is a number of States have expended only a small portion of their K-12 funds that have been made available to them to continue school operations. On the other hand, higher education institutions have expended a greater portion of the funds.

**Office of Postsecondary Education Guidance under the CARES Act.** The OIG Semi-Annual Report at page 2 notes that the Department “will need to provide” guidance to, and rely upon institutions of higher education and others, to effectively implement the CARES Act and related provisions. The Office of Postsecondary Education has already provided guidance at <https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf> and additional links to guidance at <https://www.ed.gov/coronavirus?src=feature> and at <https://www.ed.gov/coronavirus/program-information>.

If you have questions concerning this report, please contact me, or have your staff contact our Office of Legislation and Congressional Affairs at (202) 401-0020.

Sincerely,

A handwritten signature in black ink that reads "Betsy DeVos". The signature is written in a cursive, flowing style.

Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Kevin McCarthy  
Republican Leader  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Leader:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department's 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

This report provides information regarding recommendations in Departmental audits conducted by the Office of Inspector General (OIG).

I have also included below and hereby incorporate by reference into the Semiannual Report my brief report with comments pursuant to section 5(b)(1) of the IG Act, which addresses two matters related to subjects not fully covered in the OIG Semi-Annual Report: (1) a recently-launched transparency portal under the Coronavirus Aid, Relief and Economic Security Act (CARES Act) that relates to the Department's work with regard to COVID-19; and (2) Office of Postsecondary Education guidance issued related to the CARES Act. Under section 5(b)(1) the "head of the establishment" may provide as a part of the Inspector General's semiannual report a "report . . . containing . . . any comments such head determines appropriate."

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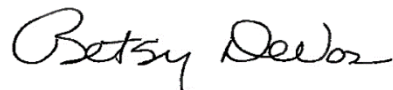
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Sincerely,



Betsy DeVos

Enclosure





THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Nita M. Lowey  
Chairwoman  
Committee on Appropriations  
U.S. House of Representatives  
Washington, DC 20515

Dear Madam Chairwoman:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department's 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

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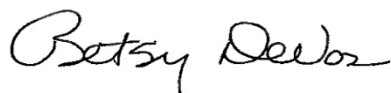
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If you have questions concerning this report, please contact me, or have your staff contact our Office of Legislation and Congressional Affairs at (202) 401-0020.

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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Kay Granger  
Ranking Member  
Committee on Appropriations  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Granger:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department's 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

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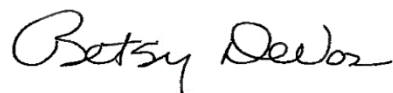
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Sincerely,

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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Rosa L. DeLauro  
Chairwoman  
Subcommittee on Labor, Health and Human  
Services, Education, and Related Agencies  
Committee on Appropriations  
U.S. House of Representatives  
Washington, DC 20515

Dear Madam Chairwoman:

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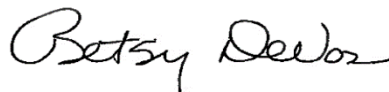
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Sincerely,



Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Tom Cole  
Ranking Member  
Subcommittee on Labor, Health and Human  
Services, Education, and Related Agencies  
Committee on Appropriations  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Cole:

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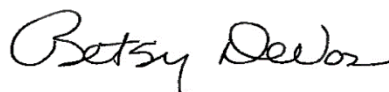
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Sincerely,



Betsy DeVos

Enclosure





THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable John Yarmuth  
Chairman  
Committee on the Budget  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Chairman:

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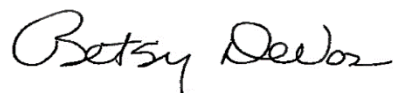
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Sincerely,



Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Steve Womack  
Ranking Member  
Committee on the Budget  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Womack:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department's 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

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The portal includes data on CARES Act funds awarded and the expenditures reported through September 30, 2020, the end of fiscal year 2020. Of the \$13.2 billion Elementary and Secondary School Emergency Relief (ESSER) Funds—which was awarded to the 50 States, Puerto Rico, and Washington, DC—\$1.6 billion or 12 percent of the total had been spent. Eight recipients had spent less than one percent of their award. Of the \$3 billion allocated to the Governor’s Emergency Education Relief (GEER) Fund, a total of \$535 million or 18 percent had been spent. Thirty-four governors had yet to spend more than one percent of their allocated funding.

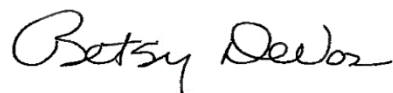
With respect to the Higher Education Emergency Relief (HEER) Fund, a total of \$14 billion in grants were made to more than 5,000 institutions of higher education. By law, about half of those awards need to be distributed to students in the form of emergency financial aid grants. As of the end of September, institutions had spent \$9 billion or 64 percent of the total.

The net result is a number of States have expended only a small portion of their K-12 funds that have been made available to them to continue school operations. On the other hand, higher education institutions have expended a greater portion of the funds.

**Office of Postsecondary Education Guidance under the CARES Act.** The OIG Semi-Annual Report at page 2 notes that the Department “will need to provide” guidance to, and rely upon institutions of higher education and others, to effectively implement the CARES Act and related provisions. The Office of Postsecondary Education has already provided guidance at <https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf> and additional links to guidance at <https://www.ed.gov/coronavirus?src=feature> and at <https://www.ed.gov/coronavirus/program-information>.

If you have questions concerning this report, please contact me, or have your staff contact our Office of Legislation and Congressional Affairs at (202) 401-0020.

Sincerely,

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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Robert “Bobby” Scott  
Chairman  
Committee on Education and Labor  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Chairman:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department’s 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

This report provides information regarding recommendations in Departmental audits conducted by the Office of Inspector General (OIG).

I have also included below and hereby incorporate by reference into the Semiannual Report my brief report with comments pursuant to section 5(b)(1) of the IG Act, which addresses two matters related to subjects not fully covered in the OIG Semi-Annual Report: (1) a recently-launched transparency portal under the Coronavirus Aid, Relief and Economic Security Act (CARES Act) that relates to the Department’s work with regard to COVID-19; and (2) Office of Postsecondary Education guidance issued related to the CARES Act. Under section 5(b)(1) the “head of the establishment” may provide as a part of the Inspector General’s semiannual report a “report . . . containing . . . any comments such head determines appropriate.”

### **Secretary’s Report under Section 5(b)(1) of the Inspector General Act of 1978**

**Transparency Portal under the CARES Act.** To give full context to the discussion in the OIG Semi-Annual Report of the Coronavirus Relief Aid that begins on page 1, readers should be aware of our recently launched interactive online CARES Act portal. The online portal, which I announced on November 20, 2020, provides transparency on the use of funding under the Act by States and grantees. Please see the information at:

<https://www.ed.gov/news/press-releases/secretary-devos-unveils-interactive-online-portal-provide-transparency-use-cares-act-education-funding-states-grantees>

Specifically, the portal shows to what extent States, school districts, and institutions of higher education are using the \$31 billion Education Stabilization Fund meant to keep learning going for students during the pandemic. See <https://covid-relief-data.ed.gov/>.

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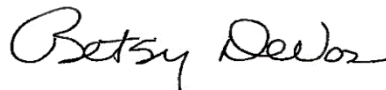
With respect to the Higher Education Emergency Relief (HEER) Fund, a total of \$14 billion in grants were made to more than 5,000 institutions of higher education. By law, about half of those awards need to be distributed to students in the form of emergency financial aid grants. As of the end of September, institutions had spent \$9 billion or 64 percent of the total.

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Betsy DeVos

Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Virginia Foxx  
Ranking Member  
Committee on Education and Labor  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Foxx:

In accordance with the Inspector General Act of 1978 (IG Act), as amended, section 5(b), I am pleased to provide the Department's 81st Semiannual Report to Congress on Audit Follow-up, which covers the six-month period ending September 30, 2020.

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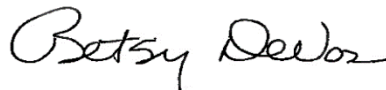
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Enclosure





THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable Carolyn Maloney  
Chairwoman  
Committee on Oversight and Reform  
U.S. House of Representatives  
Washington, DC 20515

Dear Madam Chairwoman:

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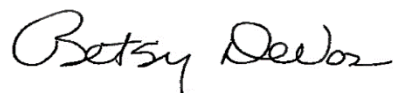
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Enclosure



THE SECRETARY OF EDUCATION  
WASHINGTON, DC 20202

November 30, 2020

Honorable James Comer  
Ranking Member  
Committee on Oversight and Reform  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Comer:

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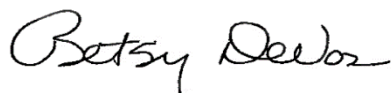
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