



U.S. Department of Education
Office of Inspector General

The Department's Use of Pandemic Assistance Program Administration Funds

September 27, 2022
ED-OIG/F22DC0059

ED OIG Oversight of Coronavirus Response Funds

FLASH REPORT



NOTICE

In accordance with Freedom of Information Act (Title 5, United States Code, Section 552), reports that the Office of Inspector General issues are available to members of the press and general public to the extent information they contain is not subject to exemptions in the Act.



**UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF INSPECTOR GENERAL**

Audit Services

September 27, 2022

TO: Roberto Rodriguez
Assistant Secretary
Office of Planning, Evaluation and Policy Development

FROM: Bryon Gordon /s/
Assistant Inspector General for Audit

SUBJECT: Final Flash Report, "The Department's Use of Pandemic Assistance Program
Administration Funds," Control Number ED-OIG/F22DC0059

Attached is the subject final flash report that consolidates the results of our review of the U.S. Department of Education's use of pandemic assistance program administration funds. We have provided an electronic copy to your audit liaison officer. We received your comments agreeing with the suggestion in our draft report.

We appreciate your cooperation during this review. If you have any questions, please contact Michele Weaver-Dugan, Regional Inspector General for Audit, Internal Operations/Philadelphia Audit Team at (202) 245-6941 or Michele.Weaver-Dugan@ed.gov.

Attachment

Purpose

The purpose of this flash report is to share with the U.S. Department of Education (Department) our observations of the Department's use of program administration funds authorized by coronavirus response and relief laws.

Background

The Department was provided with more than \$280 billion under three major coronavirus response and relief laws to assist States, schools, school districts, and institutions of higher education in meeting their needs and the needs of students impacted by the coronavirus pandemic. These laws also provided the Department with \$38 million in program administration funds to prevent, prepare for, and respond to coronavirus, domestically or internationally.¹ Specifically,

- The Coronavirus Aid, Relief, and Economic Security Act (CARES Act), enacted in March 2020, provided \$8 million in program administration funds with the requirement that funds remain available through September 30, 2021.
- The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), enacted in December 2020, provided \$15 million in program administration funds with the requirement that funds remain available through September 30, 2023.
- The American Rescue Plan Act of 2021 (ARP), enacted in March 2021, provided \$15 million in program administration funds with the requirement that funds remain available through September 30, 2024.

The CRRSAA also stipulated that no later than 30 days after the date of enactment of the Act, the Secretary shall provide to Congress a detailed spend plan of anticipated uses of funds made available, including estimated personnel and administrative costs. It further required the plans to be updated and submitted every 60 days until September 30, 2024. The CARES Act and ARP did not require the same reporting to Congress.

The Office of Budget Service (OBS), located within the Department's Office of Planning, Evaluation, and Policy Development (OPEPD), is responsible for budget formulation and execution activities, including those for program administration funds. The Budget Execution and Administrative Analysis Division (BEAAD) within OBS is responsible for

¹ This amount does not include the \$161.1 million provided in student aid administration funds to prevent, prepare for, and respond to coronavirus. These funds are being reviewed separately under project F21DC0081 *Federal Student Aid's Use of Pandemic Student Aid Administration Funds*.

developing the Department's plans for use of the pandemic assistance program administration funds (spend plans). The BEAAD formulated the spend plans based on the requests and justifications for program administration funds it solicited from principal offices. The Director of OBS, with input from the Office of Finance and Operations (OFO) Acting Assistant Secretary, the OPEPD Assistant Secretary, and the Office of the Secretary Chief of Staff, approved the spend plans.

The Department's Program Administration account provides administrative support for most programs and offices in the Department and provides a significant portion of the funding and staff to administer the Department's programs and activities. Program administration costs consist of personnel compensation and benefits costs as well as non-personnel costs such as information technology services and security, contractual services, supplies, travel, and other overhead and centralized Departmental services.

What We Did

The objective of our review was to determine the Department's progress on spending program administration funds authorized by coronavirus response and relief laws, including how those funds have been used to date, and the Department's plans for using remaining funds.

To accomplish our objective, we reviewed Department spend plans and reports provided from the Department's financial management system detailing the status of the pandemic assistance program administration funds amounts and how the funds have been spent. We also selected a nonstatistical, judgmental sample consisting of the five principal offices that received the largest allocations of the Department's pandemic assistance program administration funding to obtain additional insight into specific uses of these funds.

What We Found

We found that the Department has allocated nearly 100 percent² of its pandemic assistance program administration funds and that the Department is on track to obligate all of its program administration funds prior to the dates the funds are set to expire. The

² The Department has allocated approximately \$37.8 million (99 percent) of the \$38 million in pandemic assistance program administration funds it received under the coronavirus response and relief laws. An additional \$246,421 (less than 1 percent) of the pandemic assistance program administration funds remains unallocated. According to OBS staff, the \$246,421 is the result of recovered CRRSAA and ARP funds from prior year obligations when offices did not utilize all of the funds they requested and were approved for in their spend plans. OBS plans to reallocate these funds as needed.

Department allocated the funds to 11 principal offices and as of February 1, 2022, these principal offices have obligated³ or committed⁴ approximately \$19.4 million (51 percent) of the \$38 million in total pandemic assistance program administration funds.

Progress on Spending Pandemic Assistance Program Administration Funds

We found that the Department allocated its program administration funds to 11 principal offices, with approximately \$20.1 million allocated for personnel expenditures to support a total of 190.5 full-time equivalents (FTE)⁵ and \$17.7 million allocated for non-personnel expenditures including information technology systems and services and General Services Administration building services such as cleaning and overtime utilities.

As of February 1, 2022, the Department has obligated or committed approximately \$19.4 million (51 percent) of the \$38 million in total pandemic assistance program administration funds. The Department still has approximately \$18.6 million in CRRSAA and ARP pandemic assistance program administration funds available to use by September 30, 2023, and September 30, 2024, respectively.

Further, we found that the Department is on track to obligate all of its program administration funds prior to the date the funds are set to expire. The Department obligated all of its CARES Act program administration funds by September 30, 2021. The Department has obligated or committed 48 percent of its CRRSAA program administration funds, with still over a year left in which to obligate the remaining funds, and has obligated or committed 29 percent of its ARP program administration funds with over 2 years left in which to obligate remaining funds. See Table 1.

³ An obligation is a legally binding agreement that will result in outlays (e.g., to pay for goods, products, services), immediately or in the future.

⁴ Committed funds are amounts that have been earmarked in anticipation of a legal obligation and are not considered part of a fund's available balance.

⁵ FTEs include new hires as well as existing employees working on pandemic related matters.

Table 1. Status of Pandemic Assistance Program Administration Funds

Fund	Appropriation	Obligated or Committed Funds as of February 1, 2022	Percentage of Appropriation	Unobligated or Uncommitted Funds as of February 1, 2022	Percentage of Appropriation	Time Remaining to Obligate Available Funds as of February 1, 2022
CARES Act	\$8,000,000	\$8,000,000	100%	\$0	0%	-
CRRSAA	\$15,000,000	\$7,135,221	48%	\$7,864,779	52%	20 months
ARP	\$15,000,000	\$4,305,693	29%	\$10,694,307	71%	32 months
TOTAL	\$38,000,000	\$19,440,914	51%	\$18,559,086	49%	-

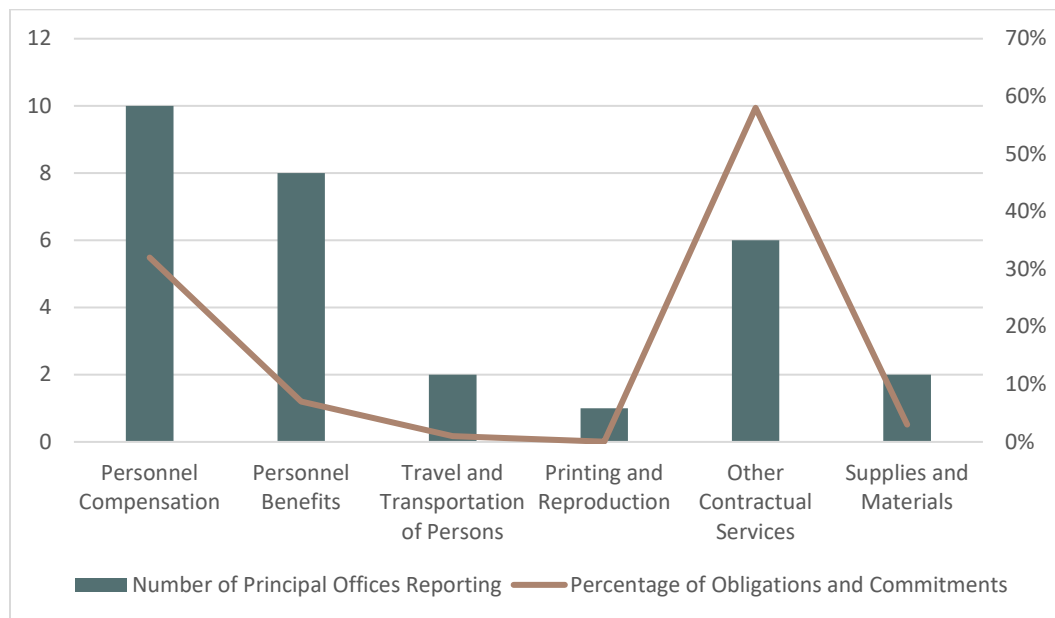
Uses of Pandemic Assistance Program Administration Funds

We found that out of the approximately \$19.4 million in obligated or committed program administration funds, 11 principal offices have used approximately \$7.6 million (39 percent) on personnel costs, including personnel compensation and benefits, while the remaining \$11.8 million (61 percent) was used for non-personnel costs.

More specifically, we found that of the 11 principal offices that received program administration funds, 10 principal offices (91 percent) reported using funds for personnel compensation while 8 principal offices (73 percent) reported using funds for personnel benefits. We found that six principal offices (55 percent) used funding for other contractual services,⁶ and that other contractual services made up the largest amount of program administration funds obligated or committed. Conversely, we found that only one principal office (9 percent) reported using funds for printing and reproduction services, while two principal offices (18 percent) used the funds for supplies and materials and travel and transportation of persons. See the figure on the following page for a breakdown of the number of principal offices and percentage of obligations and commitments reported by spending category.

⁶ Other contractual services consists of services and supplies that do not fall under travel and transportation of persons; transportation of things; rent, communication, and utilities; printing and reproduction; or supplies and materials. Examples include advisory and assistance services and information technology systems and services contracts.

Figure. Funds Obligated or Committed Reported by Spending Category and Principal Office



To obtain additional insight into specific uses of program administration funds, both planned and actual, we reviewed a nonstatistical, judgmental sample consisting of the five principal offices that received the largest allocations of the Department’s pandemic assistance program administration funding. The five principal offices accounted for 76 percent of the \$38 million the Department received in pandemic assistance program administration funds. These five principal offices included OPEPD, OFO, the Office of Postsecondary Education (OPE), the Office of Elementary and Secondary Education (OESE), and the Office of the Chief Information Officer (OCIO).

Actual Uses of Funds

The five principal offices in our sample accounted for 78 percent of the \$19.4 million in program administration funds already obligated or committed. See [Appendix A](#).

Personnel Costs

The five principal offices in our sample accounted for 75 percent of the \$7.6 million in personnel costs obligated as of February 1, 2022:

- **OPE, \$2 million obligation, 28 FTEs.** Personnel supported the administration of Higher Education Emergency Relief Fund (HEERF) programs,⁷ which included 15 FTEs for a new unit to administer the HEERF program created under the CARES Act. Until the temporary staff could be fully onboarded, existing OPE personnel assisted with HEERF activities such as obligating CARES Act, CRRSAA, and ARP funds and monitoring portfolios of HEERF grants. An additional 13 FTEs were brought on under CRRSAA to manage the administration of new programs created with the passage of CRRSAA⁸ and complement the 15 FTEs that were already approved. This amount also includes any applicable staff overtime necessary to perform activities.
- **OESE, \$1.7 million obligation, 23 FTEs.** Personnel worked on items related to the Governor's Emergency Education Relief (GEER) Fund,⁹ Elementary and Secondary School Emergency Relief (ESSER) Fund,¹⁰ and other OESE grants under the Education Stabilization Fund (ESF).¹¹ Activities included coordinating program activities, supporting implementation, providing technical assistance and administration support, and analyzing correspondence related to the three legislative funding packages such as program requirements and how the requirements and flexibilities are to be implemented. This amount also includes any applicable staff overtime necessary to perform activities.

⁷ HEERF provides grants for institutions of higher education to address needs directly related to coronavirus, including transitioning courses to distance education and granting aid to students for educational costs such as food, housing, course materials, health care, and childcare. The fund is distributed through various grant programs.

⁸ Programs include the Proprietary Institutions Grant Funds for Students, which provides funding to propriety institutions to make financial aid grants to students, and the Supplemental Assistance to Institutions of Higher Education program, which supports institutions of higher education that have unmet needs related to coronavirus.

⁹ Established by the CARES Act, the GEER Fund provides grants to State governors to ensure education continues for students of all ages impacted by the coronavirus national emergency.

¹⁰ Established by the CARES Act, the ESSER Fund provides grants to State educational agencies for the purpose of providing local educational agencies with emergency relief funds to address the impact that coronavirus has had, and continues to have, on elementary and secondary schools across the nation.

¹¹ ESF is the largest component of education funding provided by the coronavirus relief appropriations established to assist States, schools, school districts, and institutions of higher education in meeting their needs and the needs of students impacted by the pandemic.

- **OFO, \$955,000 obligation, 7 FTEs.** The seven FTEs worked on budget modeling and execution, financial management, and reporting. According to OBS staff,¹² this included all the work associated with establishing the various coronavirus accounting funds from initial planning to providing the funding to the various offices; monitoring the funding and status of funding; and providing reports to Congress. Funds were also used for overtime for one employee to distribute personal protective equipment.
- **OCIO, \$575,000 obligation, 3 FTEs.** Personnel costs were used to provide information technology continuity services to the Department during the pandemic and to support the hybrid work environment such as (1) increased outreach warning employees of increased phishing attempts and other cybercriminal scams that target largely at-home workers, (2) implementing capabilities to allow Department staff to call external stakeholders safely using Government furnished laptops at their remote worksites, and (3) increasing virtual private network capabilities to allow more Department staff to connect to the Department's network and system remotely via Government Furnished Equipment.
- **OPEPD, \$500,000 obligation, 7 FTEs.** Employees earning overtime worked on various items and facets of implementation related to ESF including policy development, drafting implementation documents, and responding to comments from the Office of Management and Budget. The FTEs supported CARES Act data collection responsibilities and the inter- and intra-agency coordination on relief implementation efforts. These FTEs primarily worked on the ESF Public Transparency Portal, a portal used for key data collections associated with the ESF—specifically, the HEERF, GEER, ESSER, and equivalent outlying area funds.

Non-Personnel Costs¹³

Three of the principal offices in our sample accounted for 81 percent of the \$11.8 million in non-personnel costs obligated or committed as of February 1, 2022:

¹² While OBS currently reports to the Assistant Secretary of OPEPD, prior to the start of calendar year 2022, OBS reported to the Assistant Secretary of OFO.

¹³ As of February 1, 2022, OESE has not obligated or committed program administration funds for non-personnel costs. OPE received program administration funds for non-personnel costs but these funds were ultimately transferred to OCIO to cover costs benefitting OPE.

- **OPEPD, \$5.8 million obligation.** Funds were used for the execution of the ESF Public Transparency Portal contract. The Public Transparency Portal, launched in November 2020, is a public-facing reporting portal that shows how coronavirus emergency relief funds targeted for educational support are allocated and used through grants to various educational organizations. It allows the Department to track performance, hold grantees accountable, and provide transparency to taxpayers and oversight bodies. It is updated throughout the year to display awards made to, and expenditures made by, States, school districts, and colleges authorized through the CARES Act, CRRSAA, and ARP.
- **OFO, \$3 million obligations and commitments.** Funds were used for various items needed Department-wide such as personal protective equipment, thermometers, cleaning supplies, higher level daily cleaning, sneeze guards or protective glass for customer counter areas in Department buildings, signage and posters, moving and packing costs due to coronavirus,¹⁴ and contractor support for additional coronavirus reporting requirements.
- **OCIO, \$753,000 obligations and commitments.** Funds were used to provide software license installation and support, increased Wi-Fi capacity, and a webinar hosted by OPE. Specifically, OCIO used CRRSAA funds to support the delivery of a prototype Digital Signature solution to meet the requirements of the 21st Century Integrated Digital Experience Act¹⁵ and multiple stakeholder communities across the Department. This was done via DocuSign, a digital e-signature platform used to enable secure electronic signatures for documents such as contracts or legal documents. OCIO stated that the Office of the Secretary, the Office of the General Counsel, and other principal offices needed a solution to help facilitate the sharing of digitally signed documents with external organizations—such as schools, governments, and courts—in the current remote work environment, which this software assisted with. OCIO noted that the pandemic accelerated the need to acquire and implement the solution.

¹⁴ OFO explained that the moving and packing costs resulted from having movers pack and move personal items during relocations and renovations of Department space when employees were not onsite due to the coronavirus.

¹⁵ Section 5 of the 21st Century Integrated Digital Experience Act, Public Law 115-336 (December 20, 2018), requires agencies to submit a plan to accelerate the use of electronic signatures as established under the Electronic Signatures in Global and National Commerce Act, Public Law 106-229 (June 30, 2000) (codified at 15 United States Code 7001 et seq.).

CARES Act funds were used to increase the Department's Headquarters' Wi-Fi capacity to allow social distancing for users returning to the office. OCIO noted that the existing guest Wi-Fi at Headquarters was not sufficient to support users returning to the office while maintaining a safe distance from one another. As a result, part of the capacity enhancement was an addition of a new robust and secure enterprise Wi-Fi solution to provide users seamless access to the Department's internal resources from any location in the building.

OCIO also used CARES Act funds in FY 2021 to cover a November webinar for OPE on CARES Act HEERF reporting requirements.

Planned Uses of Funds

We found that 10 principal offices still have approximately \$18.3 million¹⁶ in unspent program administration funds as of February 1, 2022.¹⁷ As of February 1, 2022, these principal offices plan to obligate a total of \$12.5 million (68 percent) on personnel costs while the remaining \$5.8 million (32 percent) will be used for non-personnel costs. According to Department spend plans, it will use program administration funds to support a total of 108.5 FTEs from FY 2022–2023.¹⁸

The five principal offices in our sample accounted for 73 percent of the funds remaining to be obligated or committed. See [Appendix A](#).

Personnel Costs

- **OPEPD, \$1.5 million allocation, 9 FTEs.** OPEPD plans to use the funds for 6 FTEs in FY 2022 and 3 FTEs in FY 2023. The funds will be used to continue to support data collection responsibilities related to the inter- and intra-agency coordination on relief implementation efforts through September 2023.
- **OFO, \$858,000 allocation, 5.5 FTEs.** OFO plans to use the funds for 3.5 FTEs in FY 2022 and 2 FTEs in FY 2023. The funds will be used to support personnel in budget modeling and execution, financial management, and reporting. While

¹⁶ This does not include the \$246,421 of unallocated program administration funds previously noted in footnote [2](#) or the approximately \$88,000 in program administration funds OPE reported as obligated on personnel costs between February 1, and February 9, 2022.

¹⁷ One of the 11 principal offices obligated all of the program administration funds it was allocated as of February 2022.

¹⁸ We noted that the Department has not allocated any program administration funds for FTEs in FY 2024.

OBS staff noted that their office was moved from OFO to OPEPD in January or February 2022, they stated that the Office of Human Resources, located within OFO, still has coronavirus-related activities that they can apply to the OFO funding. These tasks include items such as posting job announcements and onboarding temporary hires related to the coronavirus.

- **OPE, \$2.7 million allocation, 46 FTEs.** OPE plans to use the funds for 22 FTEs in FY 2022 and 24 FTEs in FY 2023 in order to maintain staff to administer the HEERF programs for the duration of the time that coronavirus relief appropriations remain available.
- **OESE, \$2 million allocation, 19 FTEs.** OESE plans to use the funds for 13 FTEs in FY 2022 and 6 FTEs in FY 2023. The funds will be used to support personnel costs associated with the same positions or purposes in its original request, including the activities related to the GEER Fund, ESSER Fund, and additional OESE grants under ESF.
- **OCIO, \$575,000 allocation, 3 FTEs.** OCIO plans to use the funds for 3 FTEs in FY 2022 to provide information technology continuity services to the Department during the pandemic and to support the hybrid work environment.

Non-Personnel Costs

- **OPEPD, \$3.1 million allocation.** OPEPD plans to use the funds to continue to support the ESF Public Transparency Portal for FYs 2022 through 2024.
- **OCIO, \$1.1 million allocation.** OCIO plans to use the funds for video teleconferencing systems. OCIO stated that the funds are needed to replace 25 video teleconferencing systems for Department-wide use in various buildings. According to OCIO, the requirements for audio visual and video teleconferencing increased significantly once the pandemic began and some staff were in the office. In addition, as more employees return to the office and others remain in a telework mode, OCIO noted that it is still seeing additional requirements surface for video teleconferencing units throughout the Department. OCIO also noted that the current Department video teleconferencing equipment is obsolete and technology that it relies on has been phased out or is no longer supported by the vendor.
- **OFO, \$1.2 million allocation.** OFO plans to use the funds for various items needed Department-wide such as cleaning supplies, personal protective equipment, higher-level daily cleaning, and the Puerto Rico Education Sustainability Team. The Department created the Puerto Rico Education Sustainability Team to provide comprehensive support for Puerto Rico, including coordination with stakeholders that assist the Puerto Rico Department of

Education and institutions of higher education in strengthening the stewardship of Federal funds and helping improve education outcomes. One of the key priority areas of the Puerto Rico Education Sustainability Team is to continue supporting the Puerto Rico Department of Education in their use of ARP and other Federal pandemic recovery funds from the Department.

- **OESE, \$417,000 allocation.** OESE plans to use the funds in FYs 2022 and 2023 for the Safer Schools and Campuses Best Practices Clearinghouse. The Safer Schools and Campuses Best Practices Clearinghouse, launched in response to Executive Order 14000,¹⁹ is a website that collects and highlights best practices and lessons learned for reopening and safely operating schools and institutions of higher education during the pandemic. By launching the Safer Schools and Campuses Best Practices Clearinghouse, the Department aims to share this information so that schools and other educational institutions across the country can learn from each other.

Department Oversight of Pandemic Assistance Program Administration Funds

According to the Director of the BEAAD, OBS monitors the status of funds for the coronavirus response and relief laws routinely and on an ongoing basis. The Director of the BEAAD stated that the Administrative Analysis Branch of the BEAAD performs quarterly reviews of the funds and that the frequency increases to weekly as the end of the fiscal year approaches. The Administrative Analysis Branch will bring any issues to the attention of the Director of the BEAAD as they arise, though the Director of the BEAAD noted that no issues have arisen to date.

In addition, the Director of the BEAAD stated that analysts are in continuous communication with their assigned principal offices and that the most routine communication occurs at the beginning of each quarter as funds are made available. OBS staff explained that the spend plans can be adjusted at any time and that management monitors the accounts closely so that decisions can be made to execute the funding fully. OBS staff noted that ideally they update the spend plans monthly but realistically the spend plans are updated once every 2 months.

¹⁹ Executive Order 14000, “Supporting the Reopening and Continuing Operation of Schools and Early Childhood Education Providers” (86 Federal Register 7215, January 21, 2021), called on the Department to develop a Safer Schools and Campuses Best Practices Clearinghouse to enable schools and institutions of higher education to share lessons learned and best practices for operating safely during the pandemic.

OBS staff stated that once the funds are provided, OBS does not see what the funds are actually spent on. Instead, OBS's expectation is that the funds are used for the intended purposes and OBS staff can only assume funds were used for the purposes they were told. The Director of the BEAAD added that to date there has been no reason to assume that offices are using the funds for other purposes.

In addition, per Section 321 of the CRRSAA, the Department was required to provide a detailed spend plan of anticipated uses of funds, to include estimated personnel and administrative costs, to the House and Senate Committees on Appropriations within 30 days of the date of enactment (December 27, 2020). It further required the plan to be updated and submitted every 60 days until September 30, 2024. We found that the Department provided its initial spend plan within the specified timeframe but it did not provide updates every 60 days as required. Specifically, the Department only submitted two updates as of May 20, 2022. The first update was submitted 91 days after the initial spend plan, and the second update was submitted 388 days after the first update was submitted. When asked why the Department did not submit the plans as required, the Director of the BEAAD explained that the reports were overlooked due to staffing issues. However, the Director of OBS does not believe that the Department's appropriators are uninformed as to how the Department is spending the funds appropriated by Congress. OBS officials noted that the Department has a lot of informal conversations with its appropriators, as well as weekly calls with the House and Senate Committees on Appropriations to discuss general matters related to the CARES Act, CRRSAA, and ARP, which OBS is involved in.

What We Suggest

We suggest that the Assistant Secretary of OPEPD ensure that OBS provides updated spend plans of funds made available to the Department under CRRSAA to Congress as required.

Department Comments

We provided a draft of this report to the Department for comment. The Department agreed with the suggestion and noted that it will provide updated spend plans of funds made available to the Department under CRRSAA to Congress as required. The full text of the Department's comments is provided at the end of the report.

OIG Response

The Department's proposed action, if implemented as described, is responsive to our suggestion.

Scope and Methodology

We reviewed the laws, criteria, and guidance related to the use and tracking of program administration funds. We held discussions with OBS staff to obtain an understanding of the Department's budget process for pandemic assistance program administration funds. We also reviewed documents provided by OBS to determine how the Department has used or plans to use the pandemic assistance program administration funds. As part of our review, we selected, and corresponded with, a sample of principal offices that received pandemic assistance program administration funding to obtain additional insight into specific uses of these funds.

We performed the work for this review from January 2022 through July 2022.

Sampling Methodology

We identified a population of 11 principal offices that received pandemic assistance program administration funds from spend plans provided by OBS. From this population, we selected a nonstatistical, judgmental sample consisting of the five principal offices that received the largest allocations of the Department's pandemic assistance program administration funding.

Since we selected these principal offices judgmentally, results described in this draft report may not be representative of the population and should not be projected.

Use of Computer-Processed Data

Use of computer-processed data was limited to identifying the obligated and committed amounts for program administration funds under the CARES Act, CRRSAA, and ARP, and how the funds were used. We obtained copies of financial budget execution documents from OBS including reports obtained from the Education Central Automated Processing System (EDCAPS), the Department's core financial system, and the Cognos application, the Department's reporting solution for financial systems that may be used for reporting from the EDCAPS systems.

To assess the reliability of the data, we compared the data to the supporting documentation we received as part of our review of the five principal offices that received the largest allocations of the Department's pandemic assistance program administration funding. We compared the data to supporting documentation such as principal offices' requests to move funding, documentation related to executed contracts, and the Department's spend plans.

We verified completeness of the data by reconciling the amount of obligated and committed funds in the EDCAPS reports with the planned amounts in the Department's spend plans and found they accounted for the total amount of pandemic assistance

program administration funds the Department received under the coronavirus response and relief laws.

We determined that data provided by the Department was reliable for the purposes of our review.

Compliance with Standards

We conducted our work in accordance with the Office of Inspector General's quality control standards and the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Federal Offices of Inspector General*, which require that we conduct our work with integrity, objectivity, and independence. We believe that the information obtained provides a reasonable basis for our conclusions.

Appendix A. Distribution of Total, Obligated or Committed, and Unobligated Pandemic Assistance Program Administration Funds by Principal Office

Table 2. Distribution of Pandemic Assistance Program Administration Funds

Principal Office	Amount Allocated	Percentage of Total Program Administration Funds	Amount Obligated or Committed as of February 1, 2022	Percentage of Allocated Funds	Amount Unobligated or Uncommitted as of February 1, 2022	Percentage of Allocated Funds
OPEPD	\$10,870,028	29%	\$6,286,749	58%	\$4,583,279	42%
OFO	\$5,998,073	16%	\$3,948,618	66%	\$2,049,455	34%
OPE	\$4,672,675	12%	\$1,954,269	42%	\$2,718,406	58%
OESE	\$4,157,745	11%	\$1,701,528	41%	\$2,456,217	59%
OCIO	\$3,002,843	8%	\$1,328,109	44%	\$1,674,734	56%
Office of the General Counsel	\$2,664,426	7%	\$961,716	36%	\$1,702,710	64%
Institute of Education Sciences	\$2,280,600	6%	\$570,150	25%	\$1,710,450	75%
Office for Civil Rights	\$2,000,000	5%	\$2,000,000	100%	\$0	0%
Office of Communications and Outreach	\$1,046,419	3%	\$376,091	36%	\$670,328	64%
Office of the Secretary	\$694,098	2%	\$302,190	44%	\$391,908	56%
Office of Special Education and Rehabilitative Services	\$366,672	1%	\$11,494	3%	\$355,178	97%
Unplanned	\$246,421	<1%	-	-	\$246,421	100%
TOTAL	\$38,000,000	100%	\$19,440,914	51%	\$18,559,086	49%

Appendix B. Acronyms and Abbreviations

ARP	American Rescue Plan Act of 2021
BEAAD	Budget Execution and Administrative Analysis Division
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act, 2021
Department	U.S. Department of Education
EDCAPS	Education Central Automated Processing System
ESF	Education Stabilization Fund
ESSER	Elementary and Secondary School Emergency Relief
FTE	full-time equivalent
FY	fiscal year
GEER	Governor's Emergency Education Relief
HEERF	Higher Education Emergency Relief Fund
OBS	Office of Budget Service
OCIO	Office of the Chief Information Officer
OESE	Office of Elementary and Secondary Education
OFO	Office of Finance and Operations
OPE	Office of Postsecondary Education
OPEPD	Office of Planning, Evaluation, and Policy Development

Department Comments



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT

MEMORANDUM

DATE: September 23, 2022

TO: Michele Weaver-Dugan
Regional Inspector General for Audit
Internal Operations/Philadelphia Audit Team

FROM: Roberto Rodriguez
Assistant Secretary
Office of Planning, Evaluation and Policy Development

SUBJECT: Comments on Draft Flash Report
"The Department's Use of Pandemic Assistance Program Administration Funds"
Control Number ED-OIG/ F22DC0059

Thank you for providing us the opportunity to comment on the draft flash report. We appreciate the work that went into drafting this report, including the suggestion for action regarding providing updated spend plans to Congress.

We have reviewed the draft flash report, "The Department's Use of Pandemic Assistance Program Administration Funds," and are providing comments to the flash report through this memorandum. We are also providing an electronic copy in a Microsoft Word file to meet accessibility requirements of Section 508 of the Rehabilitation Act of 1973, as amended.

The flash report notes that the Department has allocated nearly 100 percent of its pandemic assistance program administration funds, and that the Department is on track to obligate all of its program administration funds prior to the dates the funds are set to expire. The report also documents the careful and thoughtful deliberation that has gone into the planned use of these funds. These funds have been invaluable to manage and report on an unprecedented \$280 billion in supplemental funding for education-related coronavirus response and relief, collect and highlight practices and lessons learned for reopening and safely operating schools and institutions of higher education during the pandemic, and protect the safety of Department of Education employees.

The flash report does contain one suggestion for further action:

Suggestion: We suggest that the Assistant Secretary of OPEPD ensure that OBS [Office of Budget Service] provides updated spend plans of funds made available to the Department under CRRSAA to Congress as required.

400 MARYLAND AVE., S.W. WASHINGTON, D.C. 20202-2110

The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT

Response: We agree with this suggestion and I will ensure that the OBS provides updated spend plans of funds made available to the Department under CRRSAA to Congress as required.

We greatly appreciate the continued availability of pandemic assistance program administration funds through fiscal year 2024 and will continue to exercise sound stewardship over these critical resources. Thank you for the opportunity to respond to the draft flash report. If you have any questions about any of our comments, please contact Larry.Kean@ed.gov, Director, Office of Budget Service.

Sincerely,

(b) (6)

Roberto Rodriguez
Assistant Secretary
Office of Planning, Evaluation and Policy
Development

400 MARYLAND AVE., S.W. WASHINGTON, D.C. 20202-2110

The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.