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

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:


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.

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,

Betsy DeVos

Enclosure
November 30, 2020

Honorable Charles Grassley  
President Pro Tempore  
United States 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.

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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.

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.

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Sincerely,

Betsy DeVos

Enclosure
November 30, 2020

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

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.

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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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Sincerely,

Betsy DeVos

Enclosure
November 30, 2020

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

Dear Mr. Leader:

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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,

Betsy DeVos

Enclosure
November 30, 2020

Honorable Richard Shelby
Chairman
Committee on Appropriations
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.

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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,

Betsy DeVos

Enclosure
November 30, 2020

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

Dear Senator Leahy:

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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Sincerely,

Betsy DeVos

Enclosure
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

Dear Mr. Chairman:

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Sincerely,

Betsy DeVos

Enclosure
November 30, 2020

Honorable Patty Murray
Ranking Member
Subcommittee on Labor, Health and Human
Services, Education, and Related Agencies
Committee on Appropriations
United States Senate
Washington, DC  20510

Dear Senator Murray:

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provide-transparency-use-cares-act-education-funding-states-grantees
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Sincerely,

Betsy DeVos

Enclosure
November 30, 2020

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

Dear Mr. Chairman:

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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](https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf) and additional links to guidance at [https://www.ed.gov/coronavirus?src=feature](https://www.ed.gov/coronavirus?src=feature) and at [https://www.ed.gov/coronavirus/program-information](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,

[Signature]

Betsy DeVos

Enclosure
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.

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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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](https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf) and additional links to guidance at [https://www.ed.gov/coronavirus?src=feature](https://www.ed.gov/coronavirus?src=feature) and at [https://www.ed.gov/coronavirus/program-information](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
November 30, 2020

Honorable Ron Johnson
Chairman
Committee on Homeland Security
    and Governmental Affairs
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.

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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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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
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:

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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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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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
November 30, 2020

Honorable Lamar Alexander  
Chairman  
Committee on Health, Education,  
Labor, and Pensions  
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.

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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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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,

[Signature]

Betsy DeVos

Enclosure
November 30, 2020

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

Dear Senator Murray:

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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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
November 30, 2020

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

Dear Madam Speaker:

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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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,

\[Signature\]

Betsy DeVos

Enclosure
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.

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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,

Betsy DeVos

Enclosure
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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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](https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf) and additional links to guidance at [https://www.ed.gov/coronavirus?src=feature](https://www.ed.gov/coronavirus?src=feature) and at [https://www.ed.gov/coronavirus/program-information](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
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.

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:


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.

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](https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf) and additional links to guidance at [https://www.ed.gov/coronavirus?src=feature](https://www.ed.gov/coronavirus?src=feature) and at [https://www.ed.gov/coronavirus/program-information](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
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:

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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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:

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.

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,

Betsy DeVos

Enclosure
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:

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

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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.

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,

Betsy DeVos

Enclosure
November 30, 2020

Honorable John Yarmuth
Chairman
Committee on the Budget
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).

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

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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.

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.

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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,

Betsy DeVos

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

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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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**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](https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf) and additional links to guidance at [https://www.ed.gov/coronavirus?src=feature](https://www.ed.gov/coronavirus?src=feature) and at [https://www.ed.gov/coronavirus/program-information](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,

[Signature]

Betsy DeVos

Enclosure
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).

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

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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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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
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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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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Sincerely,

Betsy DeVos

Enclosure
November 30, 2020

Honorable Carolyn Maloney  
Chairwoman  
Committee on Oversight and Reform  
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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**Secretary’s Report under Section 5(b)(1) of the Inspector General Act of 1978**

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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/](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.

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](https://www2.ed.gov/about/offices/list/ope/covid19granteefaq.pdf) and additional links to guidance at [https://www.ed.gov/coronavirus?src=feature](https://www.ed.gov/coronavirus?src=feature) and at [https://www.ed.gov/coronavirus/program-information](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
November 30, 2020

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

Dear Representative Comer:

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:


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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Sincerely,

Betsy DeVos

Enclosure