



U.S. Department of Education
Office of Inspector General

Pandemic Relief Oversight Plan

The U.S. Department of Education (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 pandemic. The [Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#), enacted in March 2020; the [Coronavirus Response and Relief Supplemental Appropriations Act, 2021](#), enacted in December 2020; and the [American Rescue Plan](#), enacted in March 2021, established and funded programs including the following.

More Resources

Visit the following links for more information about our completed and ongoing work and tips for identifying pandemic-related fraud to report.

- [Completed and ongoing work](#)
- [Protecting Coronavirus Relief Funds from Fraud and Abuse \(digital booklet and flyer\)](#)
- [Fraud awareness posters for K-12 and higher education/student aid](#)
- [Fraud Reporting Requirements for Federal Program Participants and Auditors](#)

Contact Our Hotline
to Report Fraud



- **Elementary and Secondary School Emergency Relief (ESSER) Fund**—\$190 billion awarded to State educational agencies to provide to local educational agencies. ESSER funds can be used to support a wide range of activities, including purchasing and using technology for online learning, coordinating efforts with public health departments, addressing the needs of underrepresented student subgroups, planning for both school closures and reopenings, purchasing cleaning supplies, providing mental health services, and implementing summer learning and supplemental after-school programs.
- **Higher Education Emergency Relief (HEER) Fund**—\$76.2 billion awarded to institutions of higher education. HEER funds can be used to assist students with expenses related to the disruption of campus operations due to the pandemic, such as tuition, food, housing, healthcare, childcare, technology, and course materials. They can also be used to help institutions of higher education, including Historically Black Colleges and Universities and Minority Serving Institutions, cover costs associated with significant changes to the delivery of instruction due to the pandemic, reimburse themselves for lost revenue resulting from the pandemic, and defray other expenses, such as those for faculty and staff trainings, payroll, campus safety measures and protocols, and student support activities.
- **Governor's Emergency Education Relief (GEER) Fund**—\$4.3 billion awarded to Governors' offices to provide to local educational agencies, institutions of higher education, or other education-related entities that each Governor determines to be most impacted by the pandemic or deems essential. GEER funds can be used to support these entities' ongoing operations and efforts to provide educational services to students.
- **Emergency Assistance to Nonpublic Schools**—\$5.5 billion awarded to Governors' offices (\$2.75 million from the GEER Fund). These funds can be used to provide services or assistance to nonpublic schools that enroll a significant percentage of low-income students and are most impacted by the coronavirus pandemic.

Funds were also provided for U.S. Territories, Tribal education agencies and programs operated or funded by the Bureau of Indian Education, and homeless children and youth. Further, under the American Rescue Plan, billions of dollars in supplemental funds were provided for States to support children with disabilities.



The three measures also provided the Office of Inspector General (OIG) with \$17 million to carry out oversight activities related to these funds. The OIG's mission is to promote the efficiency, effectiveness, and integrity of the Department's programs and operations through independent and objective audits, investigations, inspections, and other activities. To accomplish its mission, the OIG is conducting various pandemic relief oversight activities based on its FY 2022 Annual Plan, with a focus on auditing Department and grantee management and spending of these funds; examining the effectiveness of the pandemic relief programs; and investigating misuse, theft, and other criminal activity involving these funds. Specific work assignments that we plan to perform related to pandemic relief oversight are included in our [FY 2022 Annual Plan](#).

The following is an overview of subject areas that are or may be included in the OIG's body of work.

Audits and Other Reviews

Through the OIG's Audit Services component, OIG auditors anticipate performing a series of audits, inspections, and quick response reviews of programs, grants, requirements, and flexibilities established and funded under the three measures described above. OIG staff are actively coordinating with the Government Accountability Office to avoid duplication of effort and ensure the broadest possible level of oversight. Final audit areas for our work may change based on additional work the Government Accountability Office performs.

State and Local Programs

Department Focus

- Department's oversight of ESSER funds

External Focus (i.e., States, State educational agencies, local educational agencies, schools)

- Use of ESSER funds, with a focus on activities to address learning loss
- Use of ESSER funds for technology purposes
- Allocation and use of American Rescue Plan Homeless Children and Youth funds
- Processes for awarding and monitoring GEER funds
- Plans for allocating GEER funds to eligible entities
- Processes for administering Emergency Assistance to Nonpublic Schools funds



Student Financial Assistance and Higher Education Programs

Department Focus

- Department's processes for implementing flexibilities to Teacher Education Assistance for College and Higher Education grant service obligations
- Federal Student Aid's (FSA) transition of Federal student loan borrowers back into repayment after the relief measures implemented in response to the pandemic expire
- FSA's processes for the return of Title IV funds, cancellation of borrower loans, and exclusion of subsidized loan usage and Federal Pell Grant lifetime usage
- Department's oversight of HEER funds

External Focus (schools)

- Use of the Student Aid and Institutional portions of HEER funds
- Compliance with the return of Title IV waiver requirements

Departmental Operations

- Department's use or planned use of its supplemental pandemic-related program administration funding

Criminal and Civil Investigations

Through the OIG's Investigation Services component, OIG criminal investigators are working to identify and stop those who seek to steal coronavirus response and relief aid funding. In 2020, the OIG established its Special Investigations Unit with a dedicated focus on investigative work surrounding coronavirus response and relief aid, as well as our ongoing disaster recovery investigative work. Special Investigations Unit investigators conduct criminal and civil investigations involving coronavirus programs and funding. They also work closely with all OIG components to identify and address systemic vulnerabilities that affect the Department's compliance with requirements of the coronavirus-related and other statutes. The OIG is also conducting fraud outreach campaigns aimed at informing and educating stakeholders and the public about how to identify and report coronavirus-related fraud. The OIG has created a series of infographics, posters, and other materials, all free and available for downloading via its [website](#). Further, OIG criminal investigators are working with their law enforcement colleagues across the country, including the Department of Justice Procurement Fraud Task Force and Federal-State task forces led by U.S. Attorneys' Offices. These task forces are working to quickly address fraud complaints and to identify, investigate, and prosecute fraud related to the pandemic.



They are looking into unlawful hoarding, price gouging, and a series of scams already preying on our nation's citizens—vaccine scams, supply scams, charity scams, phishing, malware apps, and investment scams.

The OIG's Information Technology, Audits, and Computer Crime Investigations (ITACCI) component provides data analytic and computer forensic support to OIG audit and investigative work. ITACCI's Technology Crimes Division is also proactively working with their OIG Investigation Services counterparts, and Federal, State, and local law enforcement partners to pursue entities who are taking advantage of the coronavirus pandemic. This includes entities that prey on unsuspecting students and student loan borrowers by targeting them with fraudulent coronavirus-related student debt relief or loan consolidation schemes. ITACCI is also working to ensure that these bad actors are not gaining unauthorized access to Department and FSA information technology resources or accounts.

Pandemic Response Accountability Committee

The CARES Act established the Pandemic Response Accountability Committee (PRAC), composed of inspectors general from across the Federal government. The PRAC is tasked with conducting, coordinating, and supporting inspectors general in the oversight of the trillions of dollars in emergency Federal spending to address the economic impacts of the COVID-19 pandemic. The CARES Act named nine specific agency inspectors general to the Committee, including the U.S. Department of Education. Sandra D. Bruce, Deputy Inspector General Delegated the Duties of Inspector General, represents the OIG on the PRAC. Deputy Inspector General Bruce chairs the PRAC's [Federal, State, and Local Coordination Subcommittee](#) and is a member of the PRAC Financial Sector Oversight Workgroup. In addition, Aaron Jordan, OIG Assistant Inspector General for Investigation Services, serves as an advisory board member to the PRAC's Fraud Task Force, and Shafee Carnegie, Deputy Assistant Inspector General for Investigation Services, serves on the PRAC's Investigations Training Subcommittee.

Through the PRAC's Federal, State, and Local Coordination Subcommittee, Federal, State, local, Tribal, and Territorial oversight entities come together to discuss challenges, opportunities, and best practices. They pursue new ways to work together in overseeing pandemic relief aid in real time, resulting in expanded and improved oversight of the trillions of dollars in pandemic relief aid. The OIG is also participating in a number of PRAC projects aimed at identifying and mitigating risks that cut across program and agency boundaries and ensure sound stewardship of pandemic funds and programs. You can find additional information on the PRAC, including oversight-related reports issued by Federal Inspectors General, as well as State, local, Tribal, and Territorial entities on its [website](#).