



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

[Date]

Dear Ms. Powell:

On December 18, 2020 a team from the U.S. Department of Education’s (Department’s) Office of Elementary and Secondary Education (OESE) reviewed certain aspects of the Montana’s Governor’s Office of Budget & Program Planning (OBPP) administration of its Governor’s Emergency Education Relief (GEER) funds.

As a result of this review, the Department transmitted a monitoring report to OBPP via email on February 4, 2021. There were two “Action Required” items (findings) identified in this report (in the Cash Management and Payment Systems and Accounting Systems and Fiscal Controls sections). OBPP provided documentation to resolve these findings in emails on February 17 and April 5. Additionally, representatives from OESE met with OBPP on February 24 to discuss the corrective actions necessary to resolve these findings.

See the table below for a summary of the information provided:

<b>Office of the Governor GEER Corrective Actions</b>			
<b>Action Required</b>	<b>Summary of documentation submitted</b>	<b>Further action required</b>	<b>Status</b>
Cash Management & Payment Systems	In a February 17 email to the Department, OBPP provided a sample email it sent to subrecipients informing them of cash management rules, requesting a current balance, and requesting return of funds. Additionally, the Department confirmed the return of remaining funds to the G5 system on February 18.	No further action required	Resolved & closed
Accounting Systems and Fiscal Controls	In a February 5 email to the Department, OBPP provided the following documentation: <ol style="list-style-type: none"> <li>1. Invoices from the Office of the Commissioner of Higher Education (OCHE)</li> <li>2. GEER Equipment/Infrastructure Improvement Purchase Request: this is a form that is now being used for all purchases meeting the</li> </ol>	No further action required	Resolved & closed

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	<p>equipment/infrastructure improvement guidelines, including current and retro-active equipment purchases. OBPP also provided a copy of OCHE Purchasing Procedures.</p> <ol style="list-style-type: none"> <li>3. Email from the Director of Accounting &amp; Budget at OCHE, providing answers to follow up questions from OBPP regarding each of the purchases and how the purchases met GEER requirements.</li> <li>4. A Retroactive Equipment Purchases Summary for OCHE which shows both the OCHE retro-active equipment/infrastructure improvement charges as well as the charges made by each campus. OBPP also stated that all campuses were required to submit the approval form and applicable invoices to OBPP for approval</li> </ol>		
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Based on a review of the documentation provided, the Department considers the findings from the monitoring report to be resolved and closed.

We would like to thank you and your teams' hard work and assistance related to this monitoring review. We look forward to continuing to work with you and your staff to address the needs of students and families in Montana.

If you have any questions regarding the performance review report, please do not hesitate to contact Shane Morrissey at [shane.morrissey@ed.gov](mailto:shane.morrissey@ed.gov).

Sincerely,

Tara Ramsey  
 Director  
 State and Grantee Relations

Kim Okahara  
 Director  
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