



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

August 10, 2021

Dear Mr. Brady Franks:

On November 16, 2020, a team from the U.S. Department of Education’s (Department’s) Office of Elementary and Secondary Education (OESE) conducted a desk review of certain aspects of the Office of Texas Governor’s (OOG) administration of its Governor’s Emergency Education Relief (GEER) funds.

As a result of this review, the Department transmitted a monitoring report to OOG via email on March 4, 2021. There were two “Action Required” items (findings) identified in this report (in the Cash Management and Payment Systems and Accounting Systems, Internal Controls, and Subrecipient Monitoring. Additionally, representatives from OESE met with OOG on March 29, 2021, to discuss the corrective actions necessary to resolve these findings. OOG provided documentation to resolve these findings in emails on April 30, 2021.

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 an April 30 email to the Department, OOG provided a letter it sent to subrecipients informing them of cash management rules, time lapses for fund transfers, reimbursements, and payouts. OOG also requested a current balance and the return of unspent funds. Additionally, the Department confirmed the return of remaining funds to the G5 system.	No further action required	Resolved & closed
Accounting Systems and Fiscal Controls	In an April 30 email to the Department, OOG provided documentation of an internal audit deliberative that detailed OOG’s internal controls process. Additionally, it detailed the Department’s directive prompted the immediate drawdown of funds for schools. The audit found that OOG tracked and returned any and all interest earnings to the Department. The Department has confirmed the return of unspent	No further action required	Resolved & closed

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

	funds and any interest payments to the Department.		
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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 Texas.

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

Sincerely,

Meredith Miller  
Acting Director  
State and Grantee Relations

Kim Okahara  
Director  
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