



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

April 22, 2022

Dear Dr. Urling:

On February 9, 2021, a team from the U.S. Department of Education’s (Department’s) Office of Elementary and Secondary Education (OESE) reviewed certain aspects of the Office of the West Virginia 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, dated April 2, 2021. There were four “Action Required” items (findings) identified in this report (in the Cash Management and Payment Systems, Accounting Systems and Fiscal Controls, Internal Controls, and Subrecipient Monitoring sections). OOG provided documentation to resolve these findings in emails on May 13, June 3, and June 28, 2021.

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

<b>Office of the West Virginia 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 June 3 email to the Department, OOG provided a sample email it sent to subrecipients informing them of cash management rules, requesting return of unspent funds. Additionally, the Department confirmed the return of remaining funds to the G5 system on April 19.	No further action required	Resolved & closed
Accounting Systems and Fiscal Controls	In a June 28 email to the Department, OOG provided the following documentation: <ol style="list-style-type: none"> <li>1. Documented procedures for performing periodic reconciliations (monthly, quarterly, etc.) between subrecipient payment requests, OOG account balances, and the amounts drawn down from G5.</li> <li>2. Written policies regarding the allowability of costs that include the criteria for cost allowability, details pertaining to specific items of cost as defined in the Uniform Guidance Cost Principles (2 C.F.R.</li> </ol>	No further action required	Resolved & closed

400 MARYLAND AVE., SW, WASHINGTON, DC 20202  
<http://www.ed.gov/>

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

	200.400-480), and program-specific considerations.		
Internal Controls	In a June 3 email to the Department, OOG provided documentation of: <ol style="list-style-type: none"> <li>1. A regular process (e.g., quarterly, annually, biannually) for identifying internal risks (<i>see e.g.</i>, GAO Green Book, pages 34-42), and documentation of a regular process (e.g., quarterly, annually, biannually) for evaluating the performance and/or effectiveness of the agency's internal controls framework.; and,</li> <li>2. Documentation of OOG's internal controls framework, including updated internal controls to ensure compliance with cash management requirements for GEER funds.</li> </ol>	No further action required	Resolved & closed
Subrecipient Monitoring	In a June 28 email to the Department, OOG provided: <ol style="list-style-type: none"> <li>1. A description of a process for subrecipient fiscal and program monitoring that encompasses a range of fiscal indicators sufficient to provide reasonable assurance that subrecipients are managing program funds in accordance with requirements; and,</li> <li>2. A description of the procedures used in the subrecipient monitoring.</li> </ol>	No further action required	Resolved & closed

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 team for the hard work and assistance related to this monitoring review. We look forward to continuing to work with you and your staff to support the needs of students and families in West Virginia.

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

Sincerely,

/s/

Laura Jimenez

Director

Office of State and Grantee Relations

United States Department of Education