

**Congress of the United States**  
**Washington, DC 20515**

December 18, 2020

The Honorable Gene Dodaro  
Comptroller General  
450 H St NW, Washington, DC 20001

Dear Comptroller General Dodaro:

The COVID-19 pandemic has caused unprecedented disruptions to American education. Many of the nation's school districts have been closed to in-person learning since the spring and some school districts have not announced any plan or timeline for reopening in 2021. Millions of American children have not been in a classroom since the spring. A recent report from NWEA demonstrated that significant learning loss has already occurred.<sup>1</sup> That report also pointed out that initial data could be understating learning loss because of missing data from some of our nation's most vulnerable students.

In March, Congress provided more than \$16 billion in emergency funding for education through the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act). The Department of Education recently reported that states have spent just 12 percent of the \$13.3 billion Elementary and Secondary School Emergency Relief (ESSER) fund as of September 30, and governors have only spent 18 percent of the \$3 billion in aid provided for the Governors Emergency Education Relief (GEER) funds.<sup>2</sup> While much higher percentages of those funds have likely been obligated, and the CARES Act authorized states to obligate CARES Act funding through September 30, 2022, Congress and the American people want assurances that funds are being used to address the urgent need to reopen schools and support remote learning while schools are closed.

With the possibility of additional education relief funding, more information is necessary for Congress to determine whether funds allocated to school systems are meeting the needs of students and parents. Consistent with the Government Accountability Office's commitment to nonpartisan oversight of the national response to the COVID-19 pandemic, we write to request that you audit the national response to reopening elementary and secondary schools and supporting the outside-of-school learning needs of disadvantaged students while schools have been closed. Specifically, we request answers to the following questions:

1. How have states and local educational agencies (LEAs) used CARES Act funding to support elementary and secondary education during the pandemic?
2. What are the obligation and expenditure rates over time for the ESSER, GEER, and discretionary grant components of the Education Stabilization Fund?

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<sup>1</sup> NWEA Collaborative for Student Growth, "Learning During COVID-19: Initial Findings on Students' Reading and Math Achievement and Growth," November 2020, at:

<https://www.nwea.org/content/uploads/2020/11/Collaborative-brief-Learning-during-COVID-19.NOV2020.pdf>

<sup>2</sup> U.S. Department of Education, "Secretary DeVos Unveils Interactive Online Portal to Provide Transparency on Use of CARES Act Education Funding by States, Grantees," November 20, 2020, at:

<https://www.ed.gov/news/press-releases/secretary-devos-unveils-interactive-online-portal-provide-transparency-use-cares-act-education-funding-states-grantees>.

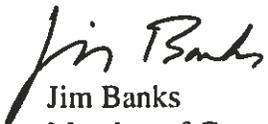
Additionally, the Department of Education has established a portal (<https://covid-relief-data.ed.gov/>) to provide transparency regarding grantee and subgrantee CARES Act funding awards and expenditures.

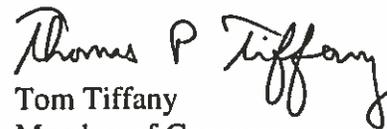
3. Can you provide information relating to the underlying data used to populate this tool?
4. What are the Department's plans to provide itemized information to the public regarding how LEAs have spent or obligated these relief funds to address learning needs?

Given that states and LEAs continue to delay reopening schools for in-person learning and many districts face challenges providing remote instruction, we respectfully request that you prioritize this review and provide information to Congress and the public during the first quarter of 2021.

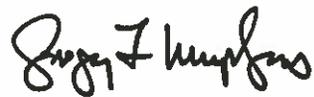
Thank you for your consideration.

Sincerely,

  
Jim Banks  
Member of Congress

  
Tom Tiffany  
Member of Congress

  
Virginia Foxx  
Member of Congress

  
Gregory F. Murphy, M.D.  
Member of Congress

  
Ron Wright  
Member of Congress

  
Ben Cline  
Member of Congress

  
Mark Walker  
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Fred Keller  
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Brett Guthrie  
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Glenn Grothman  
Member of Congress

  
Russ Fulcher  
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