



GENTNER DRUMMOND
ATTORNEY GENERAL

April 26, 2023

Via U.S. Mail and Email

The Honorable Cindy Byrd
Oklahoma State Auditor and Inspector
123 State Capitol Building
2300 North Lincoln Boulevard
Oklahoma City, OK 73105
cindy.byrd@sai.ok.gov

RE: Investigative Audit Request – Governor’s Emergency Education Relief
(GEER) Fund

Dear Auditor Byrd:

As you are aware, an audit conducted by the U.S. Department of Education’s Office of the Inspector General found the following regarding Oklahoma’s administration of GEER funds:

- 1) Oklahoma did not award all its GEER grant funds in accordance with the CARES Act, federal regulations, and grant conditions.
- 2) Oklahoma could not fully support its stated processes for awarding funds in accordance with GEER grant requirements for four of its five grant initiatives.
- 3) Oklahoma lacks assurance that its awards of \$31 million of the State’s \$39.9 million GEER grant aligned with the purpose of the GEER grant fund.
- 4) Oklahoma did not follow federal regulations regarding subawards, which increased the risk that subrecipients did not use their GEER grant funds in accordance with federal statutes and the requirements of the GEER grant funds.

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and Inspector

- 5) Because Oklahoma did not confirm that recipients of GEER grant funds were eligible for those funds, Oklahoma does not have assurance that these recipients are the people the grant was intended to serve.
- 6) Oklahoma deviated from competitive bidding for certain types of information technology contracts; the lack of written policies and procedures dictating the circumstances under which these deviations were warranted increased the risk of fraud, waste, and abuse.
- 7) Oklahoma did not develop any written monitoring policies and procedures and conducted only limited monitoring activities over four of the five initiatives.
- 8) Oklahoma lacked internal controls over the "Bridge the Gap" grant funds, resulting in the purchase of items that did not appear to be education-related, like Christmas trees, televisions, and air conditioners.
- 9) Oklahoma did not follow federal cash management regulations, increasing the risk of mismanagement of the funds.

Pursuant to 74 O.S. 2021, § 18f and as a result of these audit findings and additional information that I have received, I am requesting that your office conduct an investigative audit of Oklahoma's administration and expenditure of GEER funds.

Please let me know if you need additional information or direction. The Office of the Attorney General stands ready to assist your efforts in any way possible.

Respectfully,



GENTNER F. DRUMMOND
Oklahoma Attorney General