

Coronavirus Funding and Potential Threats Facing Institutions of Higher Education



Presentation to American Association of Community Colleges

Office of Inspector General
Special Investigations Unit
Investigation Services
U.S. Department of Education

Agenda

- OIG Background and Mission
- Coronavirus funding legislation
- HEERF Overview
- Why Institutions are Targets
- External Fraud
- Internal Fraud
- How to Report Fraud

OIG Background and Mission

Inspector General Act of 1978

“ . . . promote economy, efficiency and effectiveness . . . [and] prevent and detect fraud and abuse . . . ” in Department of Education programs and operations

The Office of Inspector General (OIG) is an independent component of the Department. We examine allegations of fraud, waste, and abuse, and pursue those who seek to enrich themselves by abusing Department programs at the expense of our nation’s taxpayers.



OIG Operational Components

Audit Services

Information Technology
Audits and Computer
Crime Investigations
(ITACCI)

Investigation Services

Investigation Services

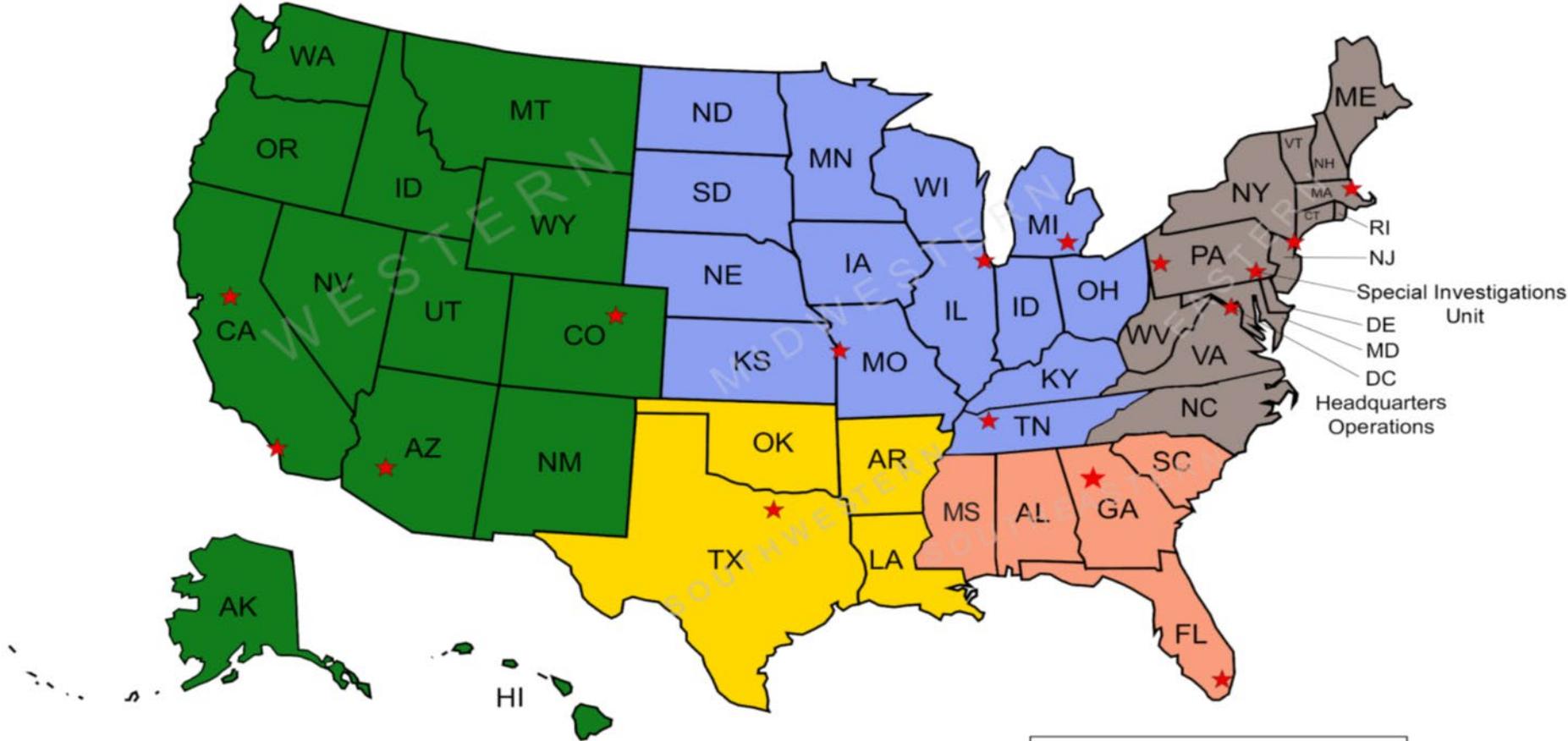
- Comprised of Federal law enforcement officers with extensive training in criminal and civil law
- Conduct criminal, civil, and administrative investigations—such as Federal student aid fraud, diploma mill schemes, fraud and corruption in after-school programs, and grant and contract fraud
- Coordinate with other Federal, State, and local law enforcement agencies and Federal prosecutors at the U.S. Department of Justice
- Operate the OIG Hotline
- Work with the Department to develop appropriate enforcement actions and recommend fixes on programs vulnerable to fraud



The Special Investigations Unit leads IS's efforts to uncover and investigate the misuse, theft, and other criminal interference with the intended administration of CARES Act funds and disaster funding associated with the Bipartisan Budget Act of 2018 and the Disaster Relief Act of 2019.

Special Investigations Unit

Investigation Services Field Office ★



Special Investigations Unit
 DE
 MD
 DC
 Headquarters Operations

Guam	American Samoa	Northern Mariana Islands
Puerto Rico	United States Virgin Islands	

ED OIG Investigation Services Regions

- Eastern Region
- Midwestern Region
- Southeastern Region
- Southwestern Region
- Western Region



Federal Student Aid by the Numbers

- Approximately 10.8 million students
- More than 5,600 participating postsecondary schools
- More than \$115 billion in Federal grants, loans, and work study funds
- Federal student loan portfolio exceeds \$1.5 trillion

Coronavirus Funding Legislation

Coronavirus Aid, Relief, and Economic Security Act (CARES) Act Overview

Signed into law on March 27, 2020, included **\$30.75 billion** for an Education Stabilization Fund (ESF) to prevent, prepare for, and respond to coronavirus, domestically or internationally. Significant grant programs created through the ESF are:

- Elementary and Secondary School Emergency Relief Fund (ESSER Fund) (\$13.2 billion)
- Governor's Emergency Education Relief Fund (GEERF) (\$3 billion)
- Higher Education Emergency Relief Fund (HEERF) (\$14 billion)
- ESF Discretionary Grants for higher education (\$307 million)
- Outlying areas (up to \$153.8 million)
- Bureau of Indian Education (\$153.8 million)

CRRSA Funds Overview

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSA), signed into law on December 27, 2020, included **\$82 billion** in additional funding for the following:

- Governor's Emergency Education Relief Fund (GEERF) (\$4.05 billion)
- Elementary and Secondary School Emergency Relief Fund (ESSER Fund) (\$54.3 billion)
- Higher Education Emergency Relief Fund (HEERF) (\$22.7 billion)
- Outlying areas (\$409 million)
- Bureau of Indian Education (\$400 million)

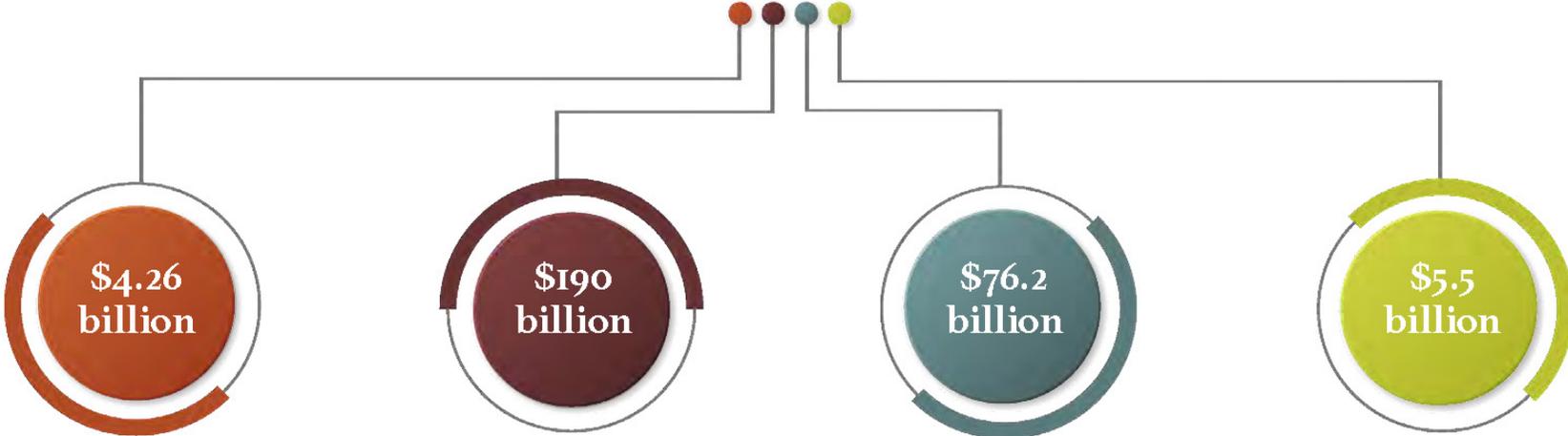
American Rescue Plan Act Overview

The American Rescue Plan Act, 2021 (ARP), signed into law on March 11, 2021, included \$162 billion in additional funding for the following:

- Elementary and Secondary School Emergency Relief Fund (ESSER Fund) (\$122.7 billion)
- Higher Education Emergency Relief Fund (HEERF) (\$39.6 billion)
- \$5.5 billion to governor's offices through the existing Emergency Assistance to Non-Public Schools Program
- Bureau of Indian Education (\$850 million)

Coronavirus Response Funding Snapshot

Funded through the [CARES Act](#), the [Coronavirus Response and Relief Supplemental Appropriations Act](#), and the [American Rescue Plan](#)



Governor's Emergency Education Relief Fund

Awarded To: Governor's offices to provide to local educational agencies (LEAs), institutions of higher education (IHEs), or other education-related entities the Governor deems essential.

Purpose: Support efforts to provide educational services to students and to support ongoing operations. [Learn more.](#)

Elementary and Secondary School Emergency Relief Fund

Awarded To: State educational agencies to provide to LEAs and charter schools that are LEAs

Purpose: A wide range of activities, including purchasing and using technology for online learning, coordinating efforts with public health departments, addressing the needs of disadvantaged student populations, planning for school closures, purchasing cleaning supplies, providing mental health services, and implementing summer learning and supplemental after-school programs. [Learn more.](#)

Higher Education Emergency Relief Fund

Awarded To: IHEs

Purpose: Assist students affected by the coronavirus pandemic with expenses such as food, housing, technology, healthcare, childcare, and course materials; help Historically Black Colleges and Universities and Minority Serving Institutions to cover expenses related to closures and transitions to distance education, and help institutions of higher education cover lost revenue, technology, or other expenses related to the cost of attendance. [Learn more.](#)

Emergency Assistance to Nonpublic Schools

Awarded To: Awarded to Governor's offices (\$2.75 million from Governor's Emergency Education Relief Fund)

Purpose: Provide services or assistance to nonpublic schools that enroll a significant percentage of low-income students and are most impacted by the pandemic. [Learn more.](#)

CARES Act Overview HEERF

- Approximately **\$13.9 billion** was given to the Department's Office of Postsecondary Education to award direct grants under the Higher Education Emergency Relief Fund (HEERF) to Institutions of Higher Education (IHEs)
- HEERF Section 18004(a)(1) consists of:
 - Student Aid portion (CFDA 84.425E)
 - Institutional portion (CFDA 84.425F)

CRRSA- HEERF

- An additional **\$22.7 billion** in HEERF funds are available for the following:
 - \$20.5 billion distributed to public and non-profit colleges and universities
 - \$681 million to proprietary schools
- Additional funds for other institutions including but not limited to Historically Black Colleges and Universities, Tribal Colleges and Minority Serving Institutions

American Rescue Plan Act -HEERF

- An additional **\$39.6 billion** in HEERF funds are available for the following:
 - \$36 billion distributed to public and non-profit colleges and universities
 - \$3 billion to Historically Black Colleges and Universities, Tribal Colleges and Minority Serving Institutions
 - \$400 million to for-profit colleges for emergency grants to students
 - \$200 million for IHEs with the greatest unmet need related to the pandemic or those not served by the HEERF formula

Higher Education Emergency Relief Fund



Additional funding under the Supplemental and ARP



Changes in allocation formula to include 100% online students and institutions



Uses of funds – more flexibility (student portion and institutional portions) for some



Student eligibility



Supplemental – student portion must be the same as allotted under CARES



Reporting

ARP – student portion must be at least 50%

Recipient's Funding Certification and Agreement
Emergency Financial Aid Grants to Students under the Coronavirus Aid, Relief, and
Economic Security (CARES) Act

Section 18004(a)(1) of the CARES Act, Pub. L. No. 116-136 (March 27, 2020), authorizes
the Secretary of Education ("Secretary") to allocate formula grant funds in the amount of
\$ _____ to _____ ("Recipient").

Section 18004(c) of the CARES Act requires Recipient to use no less than fifty percent of the
funds received to provide emergency financial aid grants to students for expenses related to the
disruption of campus operations due to coronavirus (including eligible expenses under a student's
cost of attendance such as food, housing, course materials, technology, health care, and child care).
This Certification and Agreement solely concerns the emergency financial aid grants to students
under Section 18004(c) of the CARES Act.

To address the pressing financial need of students due to the disruption of campus operations
from coronavirus, and pursuant to the authority duly delegated to the Secretary under the CARES Act
and associated with the coronavirus emergency, as stated in Proclamation 9994 of March 13, 2020,
"Declaring a National Emergency Concerning the Novel Coronavirus Disease (COVID-19)
Outbreak," *Federal Register* Vol. 85, No. 53 at 15337-38, the Secretary and Recipient agree as
follows:

1. The Secretary will provide Recipient fifty (50) percent of its formula grant funds (the
"advanced funds") for the sole and exclusive purpose of providing emergency financial aid grants to
students for their expenses related to the disruption of campus operations due to coronavirus, such as
food, housing, course materials, technology, health care, and child-care expenses.

2. Recipient agrees to promptly make available emergency financial aid grants from the
advanced funds directly to students for their expenses related to the disruption of campus operations
due to coronavirus, such as food, housing, course materials, technology, health care, and child-care
expenses. Recipient shall not use the advanced funds to reimburse itself for any costs or expenses,
including but not limited to any costs associated with significant changes to the delivery of instruction
due to the coronavirus and/or any refunds or other benefits that Recipient previously issued to
students.

3. Recipient retains discretion to determine the amount of each individual emergency
financial aid grant consistent with all applicable laws including non-discrimination laws. Recipient
acknowledges that the Secretary recommends the maximum Federal Pell Grant for the applicable
award year as an appropriate maximum amount for a student's emergency socioeconomic circumstances
cases, and the Recipient should be mindful of each student's particular socioeconomic circumstances
in the staging and administration of these grants. **The Secretary strongly encourages Recipient's
financial aid administrator to exercise the use of professional judgment available under Section 479A
of the Higher Education Act of 1965 (HEA), 20 U.S.C. § 1087tt, to make adjustments on a case-by-
case basis to exclude individual emergency financial aid grants from the calculation of a student's
expected family contribution. The Secretary does not consider these individual emergency financial
aid grants to constitute Federal financial aid under Title IV of the HEA.**

The Secretary strongly encourages Recipient's financial aid administrator to exercise the use of professional judgement available under Section 479A of the Higher Education Act of 1965 (HEA), 20 U.S.C. §1087tt, to make adjustments on a case-by-case basis to exclude individual emergency financial aid grants from the calculations of a student's expected family contribution. The Secretary does not consider these individual emergency financial aid grants to constitute Federal financial aid under Title IV of the HEA.

4. In consideration for the advanced funds and as conditions for their receipt, Recipient warrants, acknowledges, and agrees that:

(a) The advanced funds shall not be used for any purpose other than the direct payment of grants to students for their expenses related to the disruption of campus operations due to coronavirus, such as food, housing, course materials, technology, health care, and child-care;

(b) Recipient holds those funds in trust for students and acts in the nature of a fiduciary with respect thereto;

(c) Recipient shall promptly comply with Section 18004(e) of the CARES Act and (i) report to the Secretary thirty (30) days from the date of this Certification and Agreement and every forty-five (45) days thereafter in accordance with 2 CFR 200.333 through 2 CFR 200.337, or in such other additional form as the Secretary may specify, how grants were distributed to students, the amount of each grant awarded to each student, how the amount of each grant was calculated, and any instructions or directions given to students about the grants; and (ii) document that Recipient has continued to pay all of its employees and contractors during the period of any disruptions or closures to the greatest extent practicable, explaining in detail all specific actions and decisions related thereto, in compliance with Section 18006 of the CARES Act;

(d) Recipient shall comply with all requirements in Attachment A to this Certification and Agreement;

(e) Recipient shall promptly and to the greatest extent practicable distribute all the advanced funds in the form of emergency financial aid grants to students by one year from the date of this Certification and Agreement, and document its efforts to do so as part of the report specified in subsection (c) above;

(f) Recipient shall cooperate with any examination of records with respect to the advanced funds by making records and authorized individuals available when requested, whether by (i) the U.S. Department of Education and/or its Inspector General; or (ii) any other federal agency, commission, or department in the lawful exercise of its jurisdiction and authority; and

(g) failure to comply with this Certification and Agreement, its terms and conditions, and/or all relevant provisions and requirements of the CARES Act or any other applicable law may result in Recipient's liability under the False Claims Act, 31 U.S.C. § 3729, et seq.; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; 18 USC § 1001, as appropriate; and all of the laws and regulations referenced in Attachment A, which is incorporated by reference hereto.

RECIPIENT or Authorized Representative of Recipient _____
OPEID Number _____
DATE _____

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(c) Recipient shall promptly comply with Section 18004(e) of the CARES Act and (i) report to the Secretary thirty (30) days from the date of this Certification and Agreement and every forty-five (45) days thereafter in accordance with 2 CFR 200.333 through 2 CFR 200.337 ...

(f) Recipient shall cooperate with any examination of records with respect to the advanced funds by making records and authorized individuals available when requested ...

(g) Failure to comply ... Recipient's liability under the False Claims Act ... 18 USC § 1001, as appropriate; and all of the laws and regulations referenced ...

HEERF Resources

- March 2021 Guidance on calculating lost revenue
 - <https://www2.ed.gov/about/offices/list/ope/g5updateletter31921.pdf>
- Notice on new guidance on allowable expenses
 - <https://www.federalregister.gov/documents/2021/03/22/2021-05849/notice-of-interpretation-regarding-period-of-allowable-expenses-for-funds-administered-under-the>
- HEERF FAQs on Lost Revenue
 - <https://www2.ed.gov/about/offices/list/ope/heerflostrevenuefaqs.pdf>
- HEERF Grant Auditing Requirements
 - <https://www2.ed.gov/about/offices/list/ope/heerfauditletter.pdf>
- HEERF FAQs for Public and Non-Profit IHEs
 - <https://www2.ed.gov/about/offices/list/ope/updatedfaqsfora1crrssaheerfii.pdf>
- HEERF FAQs on Public and Non-Profit IHEs
 - <https://www2.ed.gov/about/offices/list/ope/heerfiia2faqsv2.pdf>
- HEERF FAQs on Proprietary Grants to Students
 - <https://www2.ed.gov/about/offices/list/ope/updatedheerfiia4crrsaafaqs.pdf>
- ARP HEERF III Guidance
 - <https://www2.ed.gov/about/offices/list/ope/arp.html>

HEERF Additional Resources

- ARP HEERF Allocations by State
 - <https://www2.ed.gov/about/offices/list/ope/arpstatetotals.pdf>
- HEERF III FAQ's
 - <https://www2.ed.gov/about/offices/list/ope/arpfaq.pdf>
- OPE Briefing on HEERF III-May 2021
 - <https://www2.ed.gov/about/offices/list/ope/opebriefingheerfarpinstitution.pdf>

Why Institutions are Targets of Fraud



What is Fraud?

A deliberate distortion of the truth in an attempt to obtain something of value.

-or-

Lying and cheating.

Why Are You a Target For Fraud?

BECAUSE YOU HAVE WHAT CRIMINALS WANT!

- **\$\$\$ MONEY \$\$\$** - You are a financial institution that handles millions of dollars every year.
- Your “customers” do not typically consider the fraud threat.
- You have network resources and sensitive student and financial data that are of interest to commercial entities, insiders, hackers, terrorists, etc.
- Your infrastructure may not be configured for fraud detection, prevention, and deterrence. ID Theft Resource Center reports that in 2019, there were **1,473 breaches** of over **164 million records!** Of these breaches, 118 were in the education sector.



Why Are You Important to OIG?

You play a critical role in helping us achieve our mission by serving as the OIG's "eyes and ears" to help us detect and prevent fraud.

Little or no oversight
Weak controls
Lax rules



Debt
Addictions
Status
Greed

Rationalization

Everyone does it.

I was only borrowing the money.

I was underpaid and deserve it.

- One person in control
- No separation of duties
- Lack of internal controls / ignoring controls
- Services not rendered (false billing)
- Financial records not reconciled
- Questionable contracts (kickbacks, bribes, steering)
- Unexplained entries in records
- Unusually large amounts of cash payments
- Inadequate or missing documentation
- Altered records
- Unauthorized transactions
- Related party transactions

Fraud Risk Indicators

Criminal Remedies Used by OIG

- 18 USC 201 – Bribery
- 18 USC 641 – Embezzlement
- 18 USC 666 – Theft
- 18 USC 1341 – Mail Fraud
- 18 USC 1343 – Wire Fraud
- 18 USC 1001 – False Statements
- 18 USC 371 – Conspiracy
- 20 USC 1097-Student Financial Aid Fraud (Title IV only)
- 18 USC 1516-Obstruction of a Federal Audit

Civil Remedies Used by OIG

Civil False Claims Act 31 U.S.C. § 3729

Knowingly presents, or causes to be presented, to the United States Government a false or fraudulent claim for payment or approval (no proof of specific intent to defraud is required)

...or makes, uses, or causes to be made or used, a false record or statement to get a false or fraudulent claim paid or to conceal, avoid, or decrease an obligation to the Government

Burden of Proof – “Preponderance of the Evidence” (More likely than not)

Specific Intent to Defraud the Government not required

Liable for Civil Penalties of between \$10K and \$20K per count **plus** 3 times the amount of actual damages

Coronavirus Funding Fraud and Threats



Student Fraud

- Distance education fraud rings due to increased online education;
- Students committing identity theft to get HEERF grants;
- Falsifying eligibility for emergency financial aid grants

Potential HEERF Fraud Schemes



Potential HEERF Fraud Schemes

Institutional / Employee Fraud

- Theft and embezzlement - increased purchasing of equipment for distance learning without proper internal controls; non-existent vendors
- Public corruption - public officials taking advantage of the COVID-19 crisis to engage in fraudulent or otherwise illegal schemes.
- Procurement fraud – lack of internal controls creates opportunities for fraud;
- Title IV refund fraud – waiving refunds for students not eligible under the CARES Act

External Fraud

Distance Education Fraud Ring

- OIG received a referral from a guaranty agency who received three complaints from individuals who claimed they never attended college in Arizona but had loans disbursed in their names.
- OIG worked with Maricopa County Community College to identify 289 student accounts accessed by the same IP address associated with the three individuals.
- The investigation determined that a father and son used over 300 mostly stolen identities to cause \$1.4M in Federal student aid to be disbursed.
- The subjects were each charged with over 10 counts of fraud and pled guilty to conspiracy to commit financial aid fraud.
- The subjects were sentenced to 12 months and 1 day and 15 months imprisonment and ordered to pay restitution of \$936,014.

HEERF Distance Education Fraud

- 2 college students stole the student identification numbers and passwords of 9 students to access the IHEs online student portal
- They applied for HEERF grants and directed the grants to specific bank accounts they controlled with other members of the conspiracy
- Charged with conspiracy to commit identity theft and identify theft

Euclid, OH Woman Enrolls Students Into Ohio Community Colleges to Defraud ED

- The subject conspired with others to defraud ED out of \$1.8 million.
- She used the fraudulent students' name, date of birth and social security number to enroll them in community colleges. She then applied for financial aid on behalf of the students, many of which did not have a high school diploma or GED.
- The subject, her recruiters, and the fraudulent students split the proceeds of the financial aid.
- The subject charged \$500 to make counterfeit GED certificates or high school transcripts.
- She pled guilty to numerous charges, including conspiracy, wire and mail fraud, and aggravated identity theft.
- She was sentenced to 114 months in prison and ordered to pay nearly \$1.9 million in restitution.

Internal Fraud

Director of Financial Aid (Columbia University)

- The former Director of Financial Aid (DFA) for Teachers College, Columbia University unilaterally inflated students' cost of attendance increasing the amount of financial aid they were eligible to receive. Over \$1.4 million in unauthorized stipends were approved for students.
- DFA received \$350K in kickbacks from the students.
- The former DFA and four graduate students were arrested and charged with bribery, federal student aid fraud, and conspiracy to commit wire fraud and bribery.
- All defendants plead guilty.
- DFA sentenced to 40 months in jail and over \$2M in restitution.
- Students received a range of sentences from supervised release to 1 year and a day incarceration.

National
Defense
Authorization
Act (NDAA)
41 USC 4712

The statute protects employees of Federal **contractors, subcontractors, grantees and subgrantees** from **being discharged, demoted, or discriminated against** for disclosing to **certain parties*** information the employee **reasonably believes evidences wrongdoing,* generally related to Federal funds.***

** as enumerated in the statute and discussed in detail later in this presentation*

Pathways to Success



Best Practices

- Conduct a fraud risk assessment and assess potential threats
- Create a plan to mitigate risks and to evaluate potential fraud
- Coordinate with IT departments to identify common addresses (including IP and email), common bank accounts, common passwords and challenge questions, and anomalous geographic locations
- Participate in information sharing with other schools
- Require two-factor authentication to improve security of student accounts
- Formalize a process for reporting potential fraud, waste, and abuse to OIG

Your
Role
in
Preventing
and
Detecting
Fraud

- Stay current on alerts and communication from the Office of Postsecondary Education related to HEERF
- Stay current on types of fraud affecting IHEs by signing up for the OIG's free [Notification Service](#), and follow us on [Facebook](#) and [Twitter](#)
- **Cooperate with the OIG in connection with an audit or investigation.** Don't "tip off" subjects of actual or pending investigation, continue normal course of business unless otherwise directed
- Formalize a process for reporting potential fraud, waste, and abuse to OIG

To participate in any Title IV program:

- *Schools must develop and apply “an adequate system to identify and resolve discrepancies in the information that the institution receives from different sources with respect to a student’s application for financial aid under Title IV.” 34 C.F.R. § 668.16(f).*
- *Schools and their third party servicers must refer to the OIG “**any credible information**” indicating that a student, school employee, school, third party servicer, or other agent of the school “**may have engaged**” in fraud, criminal or other illegal conduct, misrepresentation, conversion, or breach of fiduciary duty involving Title IV. 34 C.F.R. § § 668.16(g) and 668.25(c)(2).*

- 
- Meet statutory and regulatory requirements
 - Comply with ethical responsibility
 - Deter others from committing fraud and abuse
 - Protect the integrity of the Title IV and HEERF Programs
 - Avoid being part of a fraud scheme
 - Avoid administrative, civil and criminal penalties

Why Report Fraud to the OIG?

How to Report Fraud



ED OIG HOTLINE

[OIGhotline.ed.gov](https://oig hotline.ed.gov)

or

Contact an [OIG regional offices](https://oig regional offices) at www.ed.gov

Secure Electronic Reporting

OIGHOTLINE.ED.GOV

OIG Hotline

Report Fraud Now!

The OIG Hotline is available for anyone who knows of or suspects fraud, waste, abuse, mismanagement, or violations of laws and regulations involving ED funds or programs. This includes allegations of suspected wrongdoing by ED employees, contractors, grantees, schools and school officials, persons in positions of trust involving ED funds or programs, collection agencies, recipients of student financial assistance, or lending institutions. If you have knowledge of any wrongdoing involving ED funds or operations, let us know! **Click the button below to get started.**

REPORT HERE

- [What to Report to the OIG Hotline](#)
- [What Not to Report to the OIG Hotline](#)

DISCLAIMER - U.S. Department of Education Office of Inspector General Hotline Portal

Warning

You are accessing a U.S. Federal Government computer system intended to be solely accessed by individual users expressly authorized to access the system by the U.S. Department of Education. Usage may be monitored, recorded, and/or subject to audit. For security purposes and in order to ensure that the system remains available to all expressly authorized users, the U.S. Department of Education monitors the system to identify unauthorized users. Anyone using this system expressly consents to such monitoring and recording. Unauthorized use of this information system is prohibited and subject to criminal and civil penalties. Except as expressly authorized by the U.S. Department of Education, unauthorized attempts to access, obtain, upload, modify, change, and/or delete information on this system are strictly prohibited and are subject to criminal prosecution under 18 U.S.C § 1030, and other applicable statutes, which may result in fines and imprisonment. For purposes of this system, unauthorized access includes, but is not limited to:

Any access by an employee or agent of a commercial entity, or other third party, who is not the individual user, for purposes of commercial advantage or private financial gain (regardless of whether the commercial entity or third party is providing a service to an authorized user of the system); and

Any access in furtherance of any criminal or tortious act in violation of the Constitution or laws of the United States or any State.

If system monitoring reveals information indicating possible criminal activity, such evidence may be provided to law enforcement personnel.

Accept

OPE

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CARES Act: Higher Education Emergency Relief Fund

Contact Information

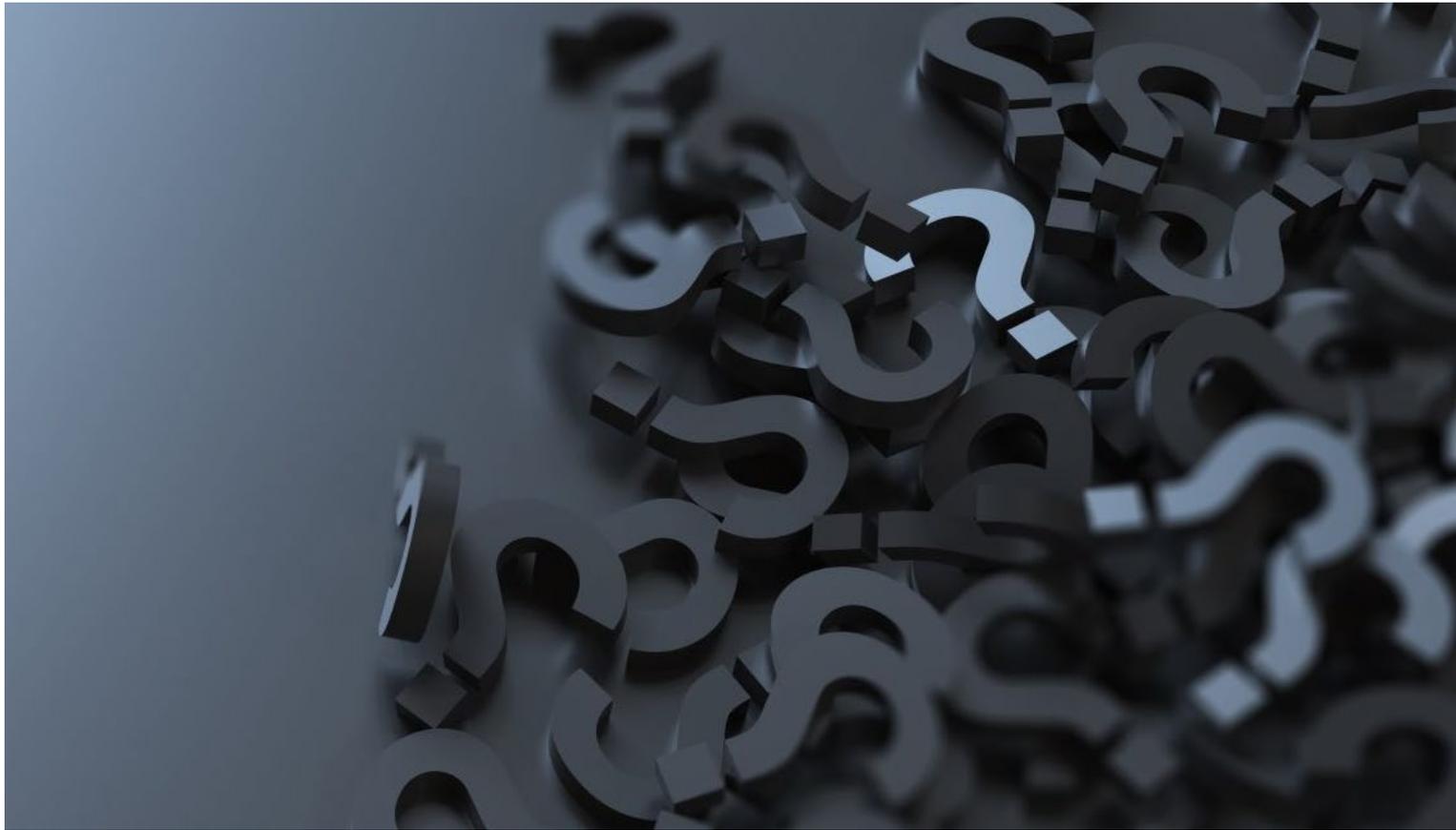
Have questions about HEERF grants? Email HEERF@ed.gov

Think an institution is misusing or abusing ED funds? Do not let CARES Act Funding for Schools and Students end up in the wrong hands. File a complaint online with our Inspector General (OIG) or call their Hotline.

- [File a complaint online with the OIG Here](#)
- [Contact information for the OIG Hotline Here](#)
- [HEERF OIG Hotline Poster](#)

Additional Resources

- **ED-OIG website for Coronavirus Information**
 - <https://www2.ed.gov/about/offices/list/oig/disasterrecovery.html>
- **ED-OIG website for recent reports**
 - https://www2.ed.gov/about/offices/list/oig/justissued.html?fbclid=IwAR03XIYxk9_xgCz-AEThSQTowYKUyebYNIq7LoHu7JaaG6H1BUsSK9UGN4k
- **OMB Uniform Guidance (2 CFR § 200) (Technical Assistance for ED Grantees):**
 - <https://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html>
- **OMB Circular A-123, Management's Responsibility for Enterprise Risk Management and Internal Control:**
 - <https://www.whitehouse.gov/sites/whitehouse.gov/files/omb/memoranda/2016/m-16-17.pdf>
- **GAO Standards for Internal Control in the Federal Government:**
 - <https://www.gao.gov/assets/670/665712.pdf>
- **GAO Framework for Managing Fraud Risks in Federal Programs:**
 - <https://www.gao.gov/assets/680/671664.pdf>
- **AGA Intergovernmental Partnership (including CAROI 2010 Guide and 2016 Playbook):**
 - <https://www.agacgfm.org/Tools-Resources/intergov.aspx>



Contacts for Coronavirus Fraud Matters

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