Testimony
Before the Subcommittee on Higher Education, Lifelong Learning, and Competitiveness, Committee on Education and Labor, House of Representatives

LOW-INCOME AND MINORITY SERVING INSTITUTIONS

Sustained Attention Needed to Improve Education’s Oversight of Grant Programs

Statement of George A. Scott, Director
Education, Workforce, and Income Security
LOW-INCOME AND MINORITY SERVING INSTITUTIONS

Sustained Attention Needed to Improve Education’s Oversight of Grant Programs

What GAO Found

GAO’s 2009 report found that Education had taken steps in response to previous GAO recommendations to improve its monitoring of Title III and V grants, but many of its initiatives had yet to be fully realized. A coordinated, risk-based approach, targeting monitoring and assistance to grantees with the greatest risk and needs is critical, especially as Education’s oversight responsibilities are expanding. Education agreed with GAO’s 2009 recommendations and has begun taking steps to implement them, but it is too early to determine the effectiveness of these efforts, described below.

- **Risk-based monitoring criteria:** At the time of the 2009 report, Education had developed a monitoring index to identify high-risk institutions, but was not using it to target schools for site visits. Education committed to use the index to select half of its fiscal year 2010 site visits, but none of the visits completed to date were based on the monitoring index.

- **Annual monitoring plan:** Because it stopped developing annual monitoring plans for Title III and V programs in 2006, GAO determined that Education lacked a coordinated approach to guide its monitoring efforts. Since then, Education has developed a 2010 monitoring plan, but some of the monitoring activities lack realistic and measurable performance goals.

- **Site visits and staff training:** The 2009 report found that site visits to Title III and V grantees, a key component of an effective grants management program, had declined substantially in recent years and that staff lacked the skills to conduct financial site visits. Since then, site visits have remained limited, but Education has developed training courses to address the skill deficits identified that about half the program staff have attended.

- **Technical assistance:** The 2009 report found Education had not made progress in developing a systemic approach to target the needs of grantees. In response to GAO’s recommendations, Education has taken some steps to encourage grantee feedback and information sharing among grantees.

Without a comprehensive approach to target its monitoring, GAO previously found that Education lacked assurance that grantees appropriately manage federal funds, increasing the potential for fraud, waste, or abuse. For example, GAO identified $105,117 in questionable expenditures at one school, including student trips to amusement parks and an airplane global positioning system.

### Summary of Findings from Financial Site Visits

<table>
<thead>
<tr>
<th>Grantee</th>
<th>State</th>
<th>Total dollars reviewed</th>
<th>Questionable grant expenses</th>
</tr>
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<td>6,441</td>
</tr>
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<td>E</td>
<td>Tennessee</td>
<td>175,388</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>California</td>
<td>108,977</td>
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<td><strong>$1,892,462</strong></td>
<td><strong>$142,943</strong></td>
</tr>
</tbody>
</table>

Source: GAO analysis of grantee disbursement records conducted during site visits.
Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss the Department of Education’s oversight of grant assistance to schools that provide low-income and minority students with access to higher education. While higher education has become more accessible than ever before, students from some demographic groups still face challenges in attending college. For example, an estimated 58 percent of low-income students enrolled in college soon after completing high school, compared to 78 percent of students from high-income families. Similarly, African American and Hispanic high school graduates enrolled at lower rates than white students. To help improve access to higher education for minority and low-income students, Titles III and V of the Higher Education Act, as amended, provide grants to strengthen and support institutions that enroll large proportions of these students.¹

Today I will discuss progress Education has made in monitoring the financial and programmatic performance of Title III and V grantees. In August 2009, we issued a report that discussed long-standing concerns regarding Education’s oversight of these programs that limit its ability to ensure grant funds are used appropriately.² This testimony is based on that report and updated information provided by Education. In developing that report, we analyzed data from grantees’ annual performance reports detailing expenditures of fiscal year 2006 grant funds and conducted site visits at seven grantee institutions. We also interviewed officials at Education and reviewed grant program requirements and monitoring plans. We conducted the work for our August 2009 report from September 2007 to June 2009 in accordance with generally accepted government

¹Title III and V programs include three Title III, Part A programs: Strengthening Institutions, American Indian Tribally Controlled Colleges and Universities, and Alaska Native and Native Hawaiian Serving Institutions. They also include Title III, Part B Strengthening Historically Black Colleges and Universities, and Title V, Part A Developing Hispanic Serving Institutions. Throughout this testimony when we refer to Title III and Title V programs or grants, we are referring to these specific programs. Our review did not include Title III, Part A Predominantly Black Institutions, Title III, Part A Native American-serving, Nontribal Institutions, Title III, Part A Asian American and Native American Pacific Islander-serving Institutions, Title III, Part B Historically Black Professional or Graduate Institutions; Part D Historically Black Colleges and Universities Capital Financing; or Part E Minority Science and Engineering Improvement Program.

auditing standards and updated this information from April to May 2010. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Postsecondary institutions that serve large proportions of low-income and minority students are eligible to receive grants from Education through programs authorized under Title III and Title V of the Higher Education Act, as amended.\(^3\) Institutions eligible to receive these grants include historically black colleges and universities, Hispanic-serving institutions, tribally controlled colleges and universities, Alaska Native-serving institutions and Native Hawaiian-serving institutions, and other undergraduate postsecondary institutions that serve large numbers of low-income students. In 2007, Congress authorized new programs for other categories of minority serving institutions, including predominantly black institutions, Native American-serving nontribal institutions, and Asian American and Native American Pacific Islander-serving institutions.\(^4\)

Funding for Title III and V programs included in our review has increased significantly over the past 10 years. In fact, funding almost tripled from fiscal year 1999 to fiscal year 2009, increasing from $230 million to $681 million (see table 1). In addition, fiscal year 2009 funding for the three new Title III programs created in 2007 was $30 million.


\(^4\)These programs were first authorized in the College Cost Reduction and Access Act (Pub. L. No. 110-84) and reauthorized in the Higher Education Opportunity Act (Pub. L. No. 110-315). They received initial funding in fiscal year 2008 and were therefore not included in our review.
Table 1: Title III and V Funding, Fiscal Years 1999 and 2009

<table>
<thead>
<tr>
<th>Program</th>
<th>1999</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title III, Part A, Strengthening Institutions</td>
<td>$60</td>
<td>$80</td>
</tr>
<tr>
<td>Title III, Part A, Tribal Colleges and Universities</td>
<td>3</td>
<td>53</td>
</tr>
<tr>
<td>Title III, Part A, Alaska Native and Native Hawaiian Institutions</td>
<td>3</td>
<td>32</td>
</tr>
<tr>
<td>Title III, Part B, Historically Black Colleges and Universities</td>
<td>136</td>
<td>323</td>
</tr>
<tr>
<td>Title V, Part A, Hispanic-Serving Institutions</td>
<td>28</td>
<td>193</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$230</strong></td>
<td><strong>$681</strong></td>
</tr>
</tbody>
</table>


While the institutions included in these programs differ in terms of the racial and ethnic makeup of their students, they serve a disproportionate number of financially needy students and have limited financial resources, such as endowment funds, with which to serve them. The Higher Education Act outlines broad goals for these grants, but provides flexibility to institutions in deciding what approaches will best meet their needs. An institution can use the grants to focus on one or more activities to address challenges articulated in its comprehensive development plan, which is required as part of the grant application and must include the institution’s strategy for achieving growth and self-sufficiency. Under Education’s program guidance, institutions are allowed to address challenges in four broad focus areas: academic quality, student support services, institutional management, and fiscal stability. For example, funds can be used to support faculty development; purchase library books, periodicals, and other educational materials; hire tutors or counselors for students; improve educational facilities; or build endowments.
Long-Standing Deficiencies in Grant Monitoring and Technical Assistance Limit Education’s Ability to Ensure That Funds Are Used Properly and Grantees Are Supported

Education Has Made Limited Progress toward Implementing a Systematic Approach to Monitoring and Technical Assistance

GAO and Education’s Inspector General have recommended multiple times that Education implement a systematic monitoring approach to better assess the fiscal and programmatic performance of Title III and V grantees. Such an approach would include implementing formal monitoring and technical assistance plans based on risk models and developing written procedures for providing technical assistance. In 2004, for example, we recommended that Education complete its electronic monitoring system and training programs to ensure its monitoring plans are carried out and target at-risk grantees. In our 2009 report, however, we found that while Education had taken some steps to better target its monitoring in response to our previous recommendation, many of its initiatives had yet to be fully realized. Accordingly, we recommended that the Secretary of Education develop a comprehensive, risk-based approach to target grant monitoring and technical assistance based on the needs of grantees. Education officials agreed with this recommendation and told us that they were working to implement it. At this time, however, Education is still in the process of modifying its monitoring approach and it is too early to determine the effectiveness of its efforts. Table 2 summarizes the status of Education’s key monitoring initiatives, followed by a more detailed discussion of each initiative.

### Table 2: A Comparison of the Status of Education’s Monitoring Initiatives in 2004 and 2010

<table>
<thead>
<tr>
<th>Monitoring initiative</th>
<th>2004 status</th>
<th>2010 status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Implement electronic monitoring system</td>
<td>Education implemented electronic monitoring of Title III and V grantees at the end of 2004.</td>
<td>Redesigned in fiscal year 2007 because the original system did not achieve its intended goal of presenting a comprehensive view of risk based on an institution’s portfolio of higher education grants from Education. The new system is now fully operational and allows for electronic storage of all grant file records.</td>
</tr>
<tr>
<td>Establish risk-based criteria</td>
<td>The program office for Title III and V grants developed risk-based criteria in fiscal year 2003, but used these criteria inconsistently within the program office.</td>
<td>The program office for Title III and V grants established preliminary risk-based criteria for all its grant programs in fiscal year 2008. Criteria were used to create a monitoring index to identify schools for additional monitoring, but only a small portion of these criteria were being utilized to set priorities at the time of our 2009 report. While Education officials recently told us that they plan to use the monitoring index to select half of the schools selected for site visits, they have not done so for visits conducted so far in fiscal year 2010.</td>
</tr>
<tr>
<td>Develop monitoring plans</td>
<td>Following a fiscal year 2002 effort to place greater emphasis on performance monitoring for all grantees, annual monitoring plans were developed to guide monitoring and technical assistance.</td>
<td>Once Education rescinded the requirement to submit annual monitoring plans in 2006, the program office ceased to develop monitoring plans. In response to a new agency-wide requirement, the program office has recently developed a new monitoring plan for fiscal year 2010 to help facilitate a more coordinated and risk-based approach to monitoring and intends to develop a monitoring plan annually; however, some of the monitoring activities lack realistic and measurable performance goals.</td>
</tr>
<tr>
<td>Design comprehensive approach to site visits</td>
<td>While program staff were required to complete at least two site visits annually, the majority of staff did not fulfill the requirement. Site visits that were conducted lacked a standard approach and varied in quality.</td>
<td>The requirement for program officers to complete a minimum number of site visits was eliminated and few site visits have been completed since 2004. Most completed visits did not include financial monitoring to determine whether program funds were properly used. Since our report, site visits in 2009 and 2010 have remained limited.</td>
</tr>
<tr>
<td>Develop training for enhanced monitoring</td>
<td>Education developed a corrective action plan to provide additional courses over a 3-year period to address training needs of its staff.</td>
<td>Education has developed courses to enhance its monitoring training, but as of our 2009 report, most staff had not completed coursework and one key course had yet to be offered. Education officials recently told us that they have developed two new training courses to address skill deficits identified by GAO; however, only about half of program staff have so far attended the two courses on programmatic and fiscal monitoring during site visits.</td>
</tr>
</tbody>
</table>

Source: GAO analysis.

### Electronic Monitoring System and Risk-Based Criteria

In 2009, we found that Education had made progress in automating its monitoring tools and developing risk-based criteria. Specifically, Education redesigned its electronic monitoring system in 2007 to add several key enhancements which, if fully integrated into the oversight activities of program staff, have the potential to improve the quality and consistency of monitoring. The redesigned system brings together...
information about an institution’s performance in managing its entire portfolio of higher education grants, increasing Education’s ability to assess the risk of grantee noncompliance with program rules. Program officers can also enter into the system updates about a grantee’s performance, based on routine interactions with the grantee. Because the system integrates financial and programmatic data, such as institutional drawdown of grant funds and annual performance reports, staff have ready access to information needed to monitor grantees. However, it will be important for Education to ensure that staff use the system to appropriately monitor grantee performance. For example, our 2009 report found that program staff did not consistently review the annual performance reports grantees are required to submit—reports that provide key information to determine whether grantees have demonstrated adequate progress to justify continued funding. Education officials reported that they have established new processes and a new form to ensure that staff review these reports as part of their regular monitoring activities.

Another feature of the system is a monitoring index, implemented in 2008, that identifies institutions that need heightened monitoring or technical assistance based on criteria designed to assess risk related to an institution’s ability to manage its grants. For example, at the time of our 2009 report, an institution that had lost accreditation or had grants totaling more than $30 million was automatically prioritized for heightened monitoring, which could involve site visits or other contacts with the school. Since our 2009 report, Education has twice updated the index. For fiscal year 2010, Education officials told us they reduced the number of criteria to focus on those that it has found more accurately identify high-risk schools that are likely to be experiencing financial or management problems. The fiscal year 2010 index has identified 64 institutions across all higher education grant programs for heightened monitoring, half of which participate in Title III or V programs.

Our 2009 report found that Education still lacked a coordinated approach to guide its monitoring efforts. In 2002, Education directed each program within the agency to develop a monitoring plan to place greater emphasis on performance monitoring for all grantees and to consider what assistance Education could provide to help grantees accomplish program objectives. However, Education rescinded the requirement in 2006 because the practice did not achieve the intended purpose of better targeting its monitoring resources, and Education officials told us the program office for Title III and V grants discontinued the development of annual monitoring and technical assistance plans.
Since our report was published, Education required all major program offices to develop a monitoring plan for fiscal year 2010. Officials from the office responsible for administering Title III and V programs said they submitted a monitoring plan for review in February 2010, and have been using the plan in draft form while waiting for it to be approved. The plan for Title III and V programs outlines Education’s monitoring approach and describes various monitoring tools and activities—such as the monitoring index and site visits; how they are to be used to target limited monitoring resources to grantees that need it most; and an increased focus on staff training. The monitoring plan also includes a section on next steps and performance measures, but Education has not consistently developed realistic, attainable, and measurable targets for each of the monitoring tools and activities outlined in the plan. For example, Education developed specific goals for the number of site visits and technical assistance workshops it would conduct, but it will consider these goals attained if it completes at least 75 percent of them. Additionally, under staff training, Education commits to offering fiscal monitoring training sessions, but it has not established measurable targets for how many staff will receive the training or how it will determine the effectiveness of the training in meeting staff needs.

Site Visits

With the implementation of an electronic monitoring system and risk-based monitoring index, Education now has tools to enhance its ability to select grantees for site visits, a critical component of an effective grants management program. Targeting grantees that need assistance or are at high risk of misusing grant funds is critical, given Education’s limited oversight resources and the expansion of its grant oversight responsibilities with the addition of new Title III programs created in 2007. In our 2009 report, however, we found that overall site visits to Title III and V grantees had declined substantially in recent years (see table 3), and Education was not making full use of its risk-based criteria to select grantees for visits. Since our 2009 report, site visits to Title III and V grantees have remained limited, with six visits conducted in fiscal year 2009 and five visits completed more than half-way through fiscal year 2010.

Table 3: Site Visits to Title III and V Grantees, Fiscal Years 2003 through 2010

<table>
<thead>
<tr>
<th>Year</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010 (completed as of May 2010)*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of site visits</td>
<td>26</td>
<td>18</td>
<td>6</td>
<td>10</td>
<td>1</td>
<td>5</td>
<td>6</td>
<td>5</td>
</tr>
</tbody>
</table>

Source: GAO analysis of Department of Education data.

*Education conducted an additional site visit in 2010 to an institution that participated in one of the grant programs not included in our review. Education officials told us that they plan to conduct eight additional site visits in fiscal year 2010.
One former senior Education official told us that site visits had declined because the program office had limited staff and few had the requisite skills to conduct financial site visits. To obtain the experience and skills needed to conduct comprehensive site visits, Education leveraged staff from another office to conduct site visits for Title III and V programs in 2008, but Education officials recently told us that staff from that office have been dispersed and are no longer available to conduct site visits. They also told us they anticipate hiring four new program officers during the summer of 2010, but it is unclear what effect such hiring will have on Education’s ability to conduct site visits.

Our 2009 report also found that the program office for Title III and V grants was not fully using its monitoring index to select high risk schools for site visits. Aside from referrals from the Inspector General, Education officials told us they selected schools for fiscal year 2008 and 2009 site visits based on the total amount of higher education grants awarded (i.e. grantees receiving $30 million or more), which represented only 5 percent of the monitoring index criteria in these years. In response to our 2009 report, Education officials said that they would use the revised monitoring index to select half of the schools chosen for site visits. However, none of the five site visits completed so far in fiscal year 2010 was selected based on the monitoring index. Education officials told us that they have used the index to select five of the eight remaining site visits planned for 2010, but these have not been scheduled yet. Using its monitoring index to select fewer than half of its site visits does not seem to be a fully risk-based approach, leaving open the possibility that Education will not target its limited resources to those grantees most likely to experience problems.

In our 2009 study, we reported that Education had made progress in developing grant monitoring courses to enhance the skills of Title III and V program staff, but skill gaps remained that limited their ability to fully carry out their monitoring and technical assistance responsibilities. For example, Education had developed courses on internal control and grants monitoring, but these courses were attended by less than half of the program staff. Senior Education officials also identified critical areas where additional training is needed. Specifically, one official told us that the ability of program staff to conduct comprehensive reviews of grantees had been hindered because they had not had training on how to review the financial practices of grantees. As a result, our 2009 report recommended that Education provide program staff with the training necessary to fully carry out their monitoring and technical assistance responsibilities. Education agreed with the recommendation and has developed additional training in key areas. Specifically, Education developed two courses on...
how to conduct programmatic and fiscal monitoring during a site visit, but only about half of the program officers have attended both courses so far. Education has also established a mentoring program that pairs new program officers with experienced staff. While Education is taking steps to develop training in needed skill areas, implementing an effective monitoring system will require sustained attention to training to ensure that all staff can perform the full range of monitoring responsibilities.

Technical Assistance

While Education provides technical assistance for prospective and current Title III and V grantees through preapplication workshops and routine interaction between program officers and grant administrators at the institutions, our 2009 report found that it had not made progress in developing a systemic approach that targeted the needs of grantees. According to one senior Education official, technical assistance is generally provided to grantees on a case-by-case basis at the discretion of program officers. Grantees we interviewed told us that Education does not provide technical assistance that is consistent throughout the grant cycle. Several officials complimented the technical assistance Education provided when they applied for grants, but some of those officials noted a precipitous drop in assistance during the first year after grants were awarded. During the initial year, grantees often need help with implementation challenges, such as recruiting highly qualified staff, securing matching funds for endowments, and overcoming construction delays. In the past, grantees had an opportunity to discuss such challenges at annual conferences sponsored by Education, but Education did not hold conferences for 3 years from 2007 to 2009, despite strong grantee interest in resuming them. According to Education officials, resource constraints prevented them from holding the conferences in those years.

To improve the provision of technical assistance, our 2009 report recommended that Education disseminate information to grantees about common implementation challenges and successful projects and develop appropriate mechanisms to collect and use grantee feedback. In response, Education held a conference for all Title III and V grantees in March 2010, with sessions focused specifically on best practices. Education officials told us that they plan to organize another conference in 2011 and said they will explore the use of webinars to share information with grantees that may be unable to attend. Education has also created an e-mail address for grantees to express concerns, ask questions, or make suggestions about the programs. The address is displayed on every program Web page and is monitored by an Education official not associated with the program office to allow grantees to provide anonymous feedback. In addition, Education officials reported that they have developed a customer satisfaction survey.
that the Office of Management and Budget has approved for distribution. The survey will be sent to new grantees and grantees that are near the end of their grant period and will obtain feedback on the quality of information provided before a grant is approved, the quality of technical assistance provided, and satisfaction with communications with the program office.

**Education Lacks Assurance That Grant Funds Are Used Appropriately**

Without a comprehensive approach to target its monitoring, Education lacks assurance that grantees appropriately manage federal funds, increasing the potential for fraud, waste, or abuse. In our 2009 report, we reviewed financial and grant project records at seven institutions participating in Title III and V programs in fiscal year 2006 and identified $142,943 in questionable expenses at 4 of the 7 institutions we visited (see table 4).

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</table>

Source: GAO analysis of grantee disbursement records conducted during site visits.

*The seven institutions were selected using a nonprobability sample based on factors such as program participation, grant size, and geographic location.

At one institution—Grantee D—we identified significant internal control weaknesses and $105,117 in questionable expenditures. A review of grant disbursement records revealed spending with no clear link to the grant and instances in which accounting procedures were bypassed by the school’s grant staff. Of the questionable expenditures we identified,

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6Questionable expenses are expenditures that appear to have been made for incorrect amounts, for unauthorized purposes, or for personal use. They can be inadvertent errors, such as duplicate payments and calculation errors, or violations of grant agreement terms, such as payments for unsupported or inadequately supported claims or payments resulting from fraud and abuse.
$88,195 was attributed to an activity designed to promote character and leadership development, of which more than $79,975 was used for student trips to locations such as resorts and amusement parks. According to the grant agreement, the funds were to be used for student service learning projects; instead, more than $6,000 of grant funds was used to purchase a desk and chair and another $4,578 was used to purchase an airplane global positioning system even though the school did not own an airplane. In purchasing the global positioning system and office furniture, a school official split the payments on an institutionally-issued purchase card to circumvent limits established by the institution. Officials at the institution ignored multiple warnings about mismanagement of this activity from external evaluators hired to review the grant. Education visited the school in 2006 but found no problems, and recommended we visit the institution as an example of a model grantee. We referred the problems we noted at this institution to Education’s Inspector General for further investigation.

Examples of the questionable expenditures we identified at three other institutions we visited included:

- At Grantee A, we were unable to complete testing for about $147,000 of grant fund transactions due to a lack of readily available supporting documentation. For one transaction that was fully documented, the grantee improperly used $2,127 in grant funds to pay late fees assessed to the college. Once we pointed out that grant funds cannot be used for this purpose, the college wrote a check to reimburse the grant.

- Grantee B used $27,530 to prepay subscription and contract services that would be delivered after the grant expired.

- Grantee F used more than $1,500 in grant funds to purchase fast food and more than $4,800 to purchase t-shirts for students.

Our 2009 report recommended that Education follow up on each of the improper uses of grant funds identified. In response, Education conducted a site visit to one institution in November 2009 and approved its corrective action plans. Education officials also reported that they visited two other institutions in April 2010 and plan to visit the fourth institution before November 2010.

We presented Education with the results of our analysis supporting each of our findings related to our grantee visits.
We have recommended multiple times that Education implement a systemic approach to monitoring postsecondary institutions receiving Title III and V grants. As we reported in 2009, Education has made progress in developing tools—such as an electronic monitoring system and risk-based criteria—to assess potential risks, but it lacks a comprehensive risk-based monitoring and technical assistance approach to target its efforts. In the 9 months since our report was issued, Education taken some steps to respond to our most recent recommendations, but it is too early to tell if it has fully embraced a risk-based monitoring approach. For example, Education is still not relying on its risk-based monitoring index to target site visits to schools at highest risk. Until Education is fully committed to such an approach, Title III and V funds will continue to be at risk for fraud, waste, or abuse. The internal control weaknesses and questionable expenditures we identified at some grantees we reviewed demonstrate the importance of having a strong and coordinated monitoring and assistance program in place, especially as Education is called on to administer additional programs and funding. Targeting monitoring and assistance to grantees with the greatest risk and needs is critical to ensuring that grant funds are appropriately spent and are used to improve institutional capacity and student outcomes. To do this effectively will require Education’s sustained attention and commitment. We will continue to track Education’s progress in fully implementing our recommendations.

Mr. Chairman, this concludes my prepared remarks. I would be happy to answer any questions that you or other members of the subcommittee may have.

For further information regarding this testimony, please contact George A. Scott (202) 512-7215 or ScottG@gao.gov. Contact points for our Office of Congressional Relations and Public Affairs may be found on the last page of this statement. Individuals who made key contributions to this testimony include Debra Prescott (Assistant Director), Michelle St. Pierre, Carla Craddock, Susan Aschoff, and James Rebbe.
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