

June 2012

K-12 EDUCATION

Selected States and School Districts Cited Numerous Federal Requirements As Burdensome, While Recognizing Some Benefits



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Why GAO Did This Study

States and school districts receive funding through ESEA, IDEA, and national school meals programs. Some requirements for these programs are intended to help ensure program integrity and transparency, among other purposes, but questions have been raised about whether some federal requirements place an undue burden on states and school districts. GAO was asked to (1) describe federal requirements identified as the most burdensome by selected states and school districts and other stakeholders, (2) describe information states and school districts collect on the cost of complying with those requirements, and (3) assess federal efforts to reduce or eliminate burdensome requirements. We defined burdensome requirements as those that are viewed as complicated or duplicative, among other things. We interviewed officials in 3 states and 12 districts and obtained information on the costs to comply with selected requirements. While the results from these interviews are not generalizable, they provide insights into complying with federal requirements. We interviewed external education stakeholders and officials in the Departments of Education and Agriculture and the Office of Management and Budget.

What GAO Recommends

GAO recommends that the Secretary of Education take additional steps to address potentially duplicative reporting requirements, such as working with stakeholders to address their concerns, and develop legislative proposals to reduce unnecessarily burdensome statutory requirements. Education generally agreed with our recommendations.

View [GAO-12-672](#). For more information, contact George A. Scott at (202) 512-7215 or scottg@gao.gov.

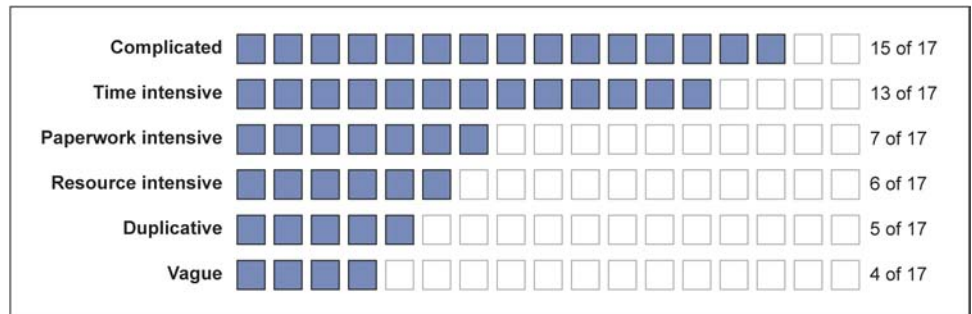
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What GAO Found

Generally consistent with the views of key stakeholders we interviewed, state and school district officials cited 17 federal requirements as most burdensome for them. These requirements were related to the Elementary and Secondary Education Act (ESEA) Title I, Part A; the Individuals with Disabilities Education Act (IDEA) Part B; national school meals programs; or other requirements related to the receipt of federal funds. Officials described the burdens associated with these requirements as complicated, time-intensive, and duplicative, among other things, and characterized most of the requirements as being burdensome in multiple ways. For example, several officials told us that collecting data for IDEA reporting requirements—such as the number of data elements collected—takes a significant amount of time and resources. State and district officials also noted benefits of some requirements, for example, that the process to create individualized education programs can help protect the rights of students with disabilities.

Type of Burdens State and District Officials Associated with 17 Federal Requirements



Source: GAO analysis of interviews with officials in selected states and school districts.

For a variety of reasons, states and school districts generally do not collect information about the costs to comply with federal requirements, according to officials we interviewed. For example, states and district officials told us they are not required to report compliance cost data, the data are not useful to them, and collecting the data would be too burdensome, in their view.

Federal agencies have developed plans and are taking other steps to reduce burden, but stakeholders and state and district officials told us about several burdensome requirements that have not been addressed. The Department of Education's (Education) plan identified regulatory provisions for review including ones that were mentioned as burdensome in interviews we conducted. In addition, Education granted waivers to some states from certain ESEA requirements, such as offering supplemental educational services to eligible students in certain schools identified for improvement. To receive waivers, states had to describe how they will implement key efforts, such as college and career-ready standards. Despite these efforts, stakeholders and state and district officials said there are potentially duplicative reporting requirements that still need to be addressed. Department officials told us that there are relatively few duplicative reporting requirements and the few that exist present only a small burden on states and districts. In addition, Education's ability to address the burden associated with some requirements, such as some IDEA provisions, may be limited without statutory changes.

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Abbreviations

| | |
|-----------|--|
| AYP | adequate yearly progress |
| CRDC | Civil Rights Data Collection |
| CSPR | Consolidated State Performance Report |
| Education | U.S. Department of Education |
| ESEA | Elementary and Secondary Education Act of 1965, as amended |
| IDEA | Individuals with Disabilities Education Act |
| IEP | Individualized Education Program |
| OMB | Office of Management and Budget |
| SES | Supplemental Educational Services |
| USDA | U.S. Department of Agriculture |

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Accountability * Integrity * Reliability

United States Government Accountability Office
Washington, DC 20548

June 27, 2012

The Honorable John Kline
Chairman
Committee on Education
and the Workforce
House of Representatives

The Honorable Richard Hanna
House of Representatives

An estimated \$41 billion in federal funds were provided to states and school districts through Title I of the Elementary and Secondary Education Act (ESEA), Part B of the Individuals with Disabilities Education Act (IDEA), and the National School Lunch and School Breakfast programs in fiscal year 2011. To receive these funds, states and school districts must comply with federal requirements, some specific to these programs and others that apply to multiple programs. Some of these requirements—established either by Congress or by the federal agencies that oversee the programs—are intended to serve a number of purposes, such as to hold recipients accountable for how they use program funds or to ensure that students with disabilities have access to a free appropriate public education. Others require that information be made available on student progress and outcomes in each state and school district. Notwithstanding these potential benefits, questions have been raised by Congress and state and local education officials about the time and effort needed to comply with some federal requirements and whether they place an undue burden on states and school districts.

In this review, we addressed the following questions: (1) What federal requirements do selected states, school districts, and other key stakeholders identify as the most burdensome? (2) What information, if any, do states and school districts collect on the cost of complying with those requirements? and (3) What federal efforts are underway to reduce or eliminate burdensome requirements?

For our review, we interviewed officials from selected states and school districts; selected national education stakeholder organizations; and the Department of Education (Education), the Department of Agriculture (USDA), and the Office of Management and Budget (OMB). To address the first two questions, we interviewed state education officials in Kansas, Massachusetts, and Ohio, and officials in four school districts in each of

those states. We selected these states because they varied in terms of several factors—including their geographic location and the number of elementary and secondary education students in the state—and based on recommendations from stakeholders. Within each state, we selected school districts that varied in terms of whether they were in urban, suburban, or rural areas and the number of students, among other factors. The information we collected in these interviews represents the experiences and perspectives of the state and district officials we interviewed and is not representative of all states and districts. We interviewed a variety of officials, including superintendents, federal program directors, special education directors, food and nutrition supervisors, and finance directors. We asked state and school district officials to identify (1) the most burdensome federal requirements that affect states and school districts, (2) the factors that contribute to that burden, (3) the benefits associated with the requirements, and (4) whether they have information on the financial cost of complying with the requirement. When state and district officials told us about certain requirements, we conducted additional research to confirm that they were federal requirements (not state or local requirements). We also confirmed that the provisions in question were actually requirements as opposed to recommended activities contained in other nonmandatory sources, such as guidance.¹ We asked state and district officials to provide us with the cost of implementing certain requirements. If they were unable to do so, we asked them to explain the factors that limit their ability to collect cost information. In addition to interviews with state and school district officials, we interviewed selected education stakeholders: American Association of School Administrators, Brustein and Manasevit, PLLC; Council of Chief State School Officers; Council of the Great City Schools; National Association of Federal Education Program Administrators; National Governors Association; and the National Rural Education Association. For the third question, we interviewed federal officials about their efforts to identify and reduce or eliminate burdensome requirements. We also

¹We reviewed guidance documents for some requirements identified in this report, as appropriate, but it was outside the scope of this report to conduct a comprehensive review of all guidance documents related to every requirement identified by states and school districts.

reviewed documentation regarding such federal efforts, including Education’s and USDA’s retrospective analysis plans.²

We limited the scope of our review to grant requirements for (1) ESEA Title I, Part A (2) IDEA Part B, and (3) national school meals programs. We selected these programs based on the amount of funding provided through the programs, our review of letters that states and stakeholders sent to Education regarding its retrospective analysis plan, and after our interviews with education stakeholders and state and district officials in one state. We define a “burdensome requirement” as any mandatory requirement established by Congress or a federal agency that is viewed as being too costly, vague, complicated, paperwork-heavy, unnecessary, or duplicative.³

We conducted this performance audit from October 2011 through June 2012 in accordance with generally accepted government auditing standards. 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.

Background

Sources of Federal Requirements and Efforts to Reduce Burdensome Requirements

The statutes that create federal programs may contain requirements that recipients must comply with in order to receive federal assistance. In addition, when Congress enacts a law establishing a program, it may authorize or direct a federal agency to develop and issue regulations to implement it. Congress may impose specific requirements in the statute; alternatively it may set general parameters and the implementing agency

²The names of these plans differed slightly and we will refer to them as retrospective analysis plans in this report. Federal agencies created these plans in response to Executive Order 13563 issued by the President in January 2011. 76 Fed. Reg. 3821 (Jan. 18, 2011). In these plans, agencies describe the process they will use to periodically review significant regulations in order to determine whether they should be modified or repealed to make the agency’s regulatory program more effective or less burdensome.

³We developed this definition based in part on our prior work on burdensome requirements. See GAO, *Regulatory Burden: Measurement Challenges and Concerns Raised By Selected Companies*, [GAO/GGD-97-2](#) (Washington, D.C.: November 1996).

may then issue regulations further clarifying the requirements. Most federal agencies use the informal rulemaking procedures described in the Administrative Procedure Act.⁴ Those procedures, also known as “notice-and-comment” rulemaking, generally include publishing proposed regulations for public comment before issuing final rules. Comments from the public, particularly parties that will be affected by the proposed regulations, can provide agencies with valuable information on the regulation’s potential effects. In addition to regulations, agencies also use guidance and other documents to provide advice and information to entities affected by government programs. When agencies issue guidance documents, the Administrative Procedure Act generally allows them to forgo notice-and-comment procedures. In addition, agencies must comply with other rulemaking requirements, some of which direct agencies to estimate the burden of proposed regulations or assess their potential costs and benefits (see table 1).

Table 1: Selected Examples of Federal Rulemaking Requirements that Address the Potential Burden or Costs and Benefits of Proposed Regulations

| Act or executive order (year) | Summary of requirements that address potential burden or costs and benefits |
|---|--|
| Paperwork Reduction Act (1980) ^a | The Paperwork Reduction Act requires agencies to provide public notice and solicit comments on any proposed collection of information from 10 or more nonfederal persons, such as states and school districts. OMB must approve each information collection before it can be implemented. Each notice and information collection must provide, among other information, an estimate of the burden of the collection. |
| Executive Order 12866: Regulatory Planning and Review (1993) ^b | Executive Order 12866 directs agencies to submit significant rules ^c to OMB for review before they are published and assess the potential costs and benefits of the rule. For certain significant rules, agencies must also submit the underlying analyses of the costs and benefits of the rule and potential alternatives. |
| Executive Order 13563: Improving Regulation and Regulatory Review (2011) ^d | Executive Order 13563 directs agencies to develop a plan to periodically review their existing significant rules to determine whether they should be modified, streamlined, expanded, or repealed to make the agency’s regulatory program more effective or less burdensome. |

Source: GAO summary of selected federal laws and executive orders.

^aPub. L. No. 96-511, 94 Stat. 2812 (1980), codified as amended at 44 U.S.C. §§ 3501-21.

^b58 Fed. Reg. 51,735 (Oct. 4, 1993).

^cUnder these executive orders, significant rules include, among others, those that may have an annual effect on the economy of \$100 million or more.

^d76 Fed. Reg. 3821 (Jan. 21, 2011). Executive Order 13563 reaffirmed the principles, structures, and definitions in Executive Order 12866.

⁴Pub. L. No. 79-404, 60 Stat. 237 (1946). Informal rulemaking procedures are codified at 5 U.S.C. § 553.

OMB performs many functions related to federal agency rulemaking. For example, under Executive Order 12866, OMB reviews agency rulemaking to ensure that regulations are consistent with applicable law, the President's priorities, and the principles in executive orders. OMB also ensures that decisions made by one agency do not conflict with the policies or actions taken or planned by another agency and provides guidance to agencies. In 2003, for example, OMB revised guidelines for agencies to use when they assess the regulatory impact of economically significant regulations and provided guidance for how agencies can improve how they evaluate the benefits and costs of regulations.

Selected Federal Education Programs and Reporting Requirements

Title I of ESEA,⁵ as amended, provides funding to states and school districts to expand and improve educational programs in schools with high concentrations of students from low-income families. Title I funds may be used for instruction and other supportive services for disadvantaged students to increase their achievement and help them meet challenging state academic standards. To receive Title I funds, states must comply with certain requirements. For example, states must develop (1) academic assessments, to provide information on student achievement, and (2) an accountability system, to ensure that schools are making adequate yearly progress (AYP).⁶

⁵Pub. L. No. 89-10, 79 Stat. 27, codified as amended at 20 U.S.C. §§ 6301-7941. In this report, we use the term "Title I" to refer to Part A of Title I. Part A addresses improving basic programs operated by local educational agencies, referred to in this report as school districts.

⁶States that receive Title I funds must develop and implement a system to determine whether all schools and school districts make AYP, with the goal of having all of their students meet or exceed the proficient level of academic achievement on reading/language arts and mathematics assessments by the 2013-2014 school year. States measure progress by determining the specific percentage of students that must meet or exceed the proficient level on these assessments and by establishing other measures, such as graduation rates. States and Title I districts are required to take specified remedial actions in response to schools and districts that repeatedly fail to make AYP. 20 U.S.C. §§ 6311(b)(2)-(3), 6316.

The IDEA⁷ is the primary federal law that addresses educational needs of students with disabilities, and Part B of IDEA provides grants to states and school districts to provide services to students with disabilities aged 3 through 21. IDEA Part B funds may be used for a variety of purposes, including providing instructional staff for students with disabilities and related services, such as speech therapy. To receive an IDEA grant, states and school districts must comply with certain requirements. For example, they must ensure that students with disabilities have an Individualized Education Program (IEP) that specifies the instruction and services that will be provided to the student.

Both ESEA and IDEA contain provisions that require states and school districts to collect data or other information and report those data to Education. For example, IDEA Part B requires Education to monitor the states, and the states to monitor their school districts, using indicators that measure performance in priority areas, such as ensuring that states and school districts provide a free appropriate public education to students with disabilities in the least restrictive environment.⁸ The department uses reported information for a variety of purposes, but primarily to provide support and oversight of states and school districts. For example, to develop guidance documents to support state and local implementation of ESEA and IDEA grant activities, Education officials told us they review information states submit in their Consolidated State Performance Reports (for ESEA) and their Annual Performance Reports (for IDEA). To assist states in reporting required data and the department in managing the data, Education created a data system, known as EDFacts. States use this system to report to Education almost all data required by both ESEA and IDEA. In addition, states that receive federal funds under these and other programs must comply with other federal data collection requirements. For example, since 1968, Education has administered a survey—known as the Civil Rights Data Collection (CRDC)—that helps the department to administer and enforce federal civil rights laws, which generally prohibit states or school districts that

⁷20 U.S.C. §§ 1400-82.

⁸Education developed 20 indicators to implement these monitoring requirements. Examples of indicators include the percent of youths with IEPs who graduate with a regular diploma and the percent which drop out of high school. For more information on the priority areas and indicators, see Education's web site on the IDEA Part B State Performance Plan and Annual Performance Report: <http://www2.ed.gov/policy/speced/guid/idea/bapr/index.html>, accessed June 19, 2012.

receive federal funds from discriminating against students based on their race, color or national origin, sex, disability, or other characteristics.

Other federal agencies also administer grant programs and issue associated regulations with which states and school districts must comply. For example, USDA has issued regulations and guidance to states and school districts to implement the national school meals programs, which provide federal assistance to help provide nutritionally balanced reduced-price or free meals (breakfast, lunch, and snacks) to low-income students.⁹ These programs, in part, aim to address the adverse effects that inadequate nutrition can have on children's learning capacity and school performance. In fiscal year 2010, almost 32 million students participated in the largest school meal program, the National School Lunch Program. The Healthy, Hunger-Free Kids Act of 2010¹⁰ revised some requirements for school meal programs, most notably by requiring USDA to update nutrition standards for meals served through the National School Lunch and School Breakfast programs.

⁹The national school meals programs consist of a number of programs, including the National School Lunch Program, 42 U.S.C. §§ 1751-1769j, and the School Breakfast Program, 42 U.S.C. § 1773.

¹⁰Pub. L. No. 111-296, 124 Stat. 3183.

Key Education Stakeholders and State and School District Officials Cited Many Federal Requirements as Both Burdensome and Beneficial

Consistent with Key Education Stakeholders, Officials in Selected States and School Districts Identified 17 Federal Requirements as Most Burdensome

Key education stakeholders we interviewed said many federal requirements related to ESEA Title I, IDEA Part B, or national school meals programs were burdensome to states and school districts. For example, representatives from the National Governors Association identified multiple federal requirements as burdensome,¹¹ such as the requirement for school districts to spend 20 percent of their Title I allocation on specified school improvement activities, including Supplemental Educational Services (SES), and the requirement to provide Title I services on an equitable basis to eligible children attending private school. (See appendix I for a description, including the sources, of these requirements as well as all other requirements cited throughout our report.) Also, representatives from the Council of Chief State School Officers told us of a study they conducted in which they found that states must comply with numerous duplicative reporting requirements.¹² Specifically, their study found that states are required to report over 200 data elements multiple times to Education through collections such as the ESEA Consolidated State Performance Report (CSPR), the IDEA Part B Annual Performance Report, and the CRDC. Representatives from other organizations we interviewed—such as the American Association of School Administrators, the Council of the Great City Schools, and the

¹¹See the National Governors Association's Eliminating Federal "Red Tape" website: <http://www.nga.org/cms/home/federal-relations/nga-key-committee-issues/page-ecw-issues/col2-content/main-content-list/eliminating-federal-red-tape.html>, accessed June 12, 2012.

¹²Council of Chief State School Officers, "Federal Redundancy Reporting Analysis," (Nov. 21, 2010).

National Rural Education Association—identified other federal requirements as burdensome for states and school districts. These requirements include data collection and reporting requirements for IDEA Part B and monitoring of SES providers under ESEA.

Officials we interviewed in 3 states and 12 school districts reported 17 federal requirements as most burdensome, and many of these were the same requirements identified by key stakeholders. The 17 requirements included in this report met the following criteria: (1) they were identified as burdensome by more than one state or school district; (2) they could potentially impact all schools, districts, or states; and (3) they are mandatory requirements established by Congress or a federal agency.¹³ Of these 17 requirements, 7 relate to ESEA Title I, 3 to IDEA Part B, and 4 to the national school meals programs. For example, multiple state and district officials identified certain data collection and reporting requirements for IDEA Part B, referred to as the IDEA Indicators, as burdensome. Education uses these indicators to monitor states on key priority areas that are identified in the IDEA, such as ensuring that students with disabilities receive a free appropriate public education. The remaining 3 requirements relate to more than one federal grant program. For example, as required by the Federal Funding Accountability and Transparency Act of 2006 and OMB guidance, recipients of federal funds totaling \$25,000 or more must report basic information on awards, such as the name and location of the entity receiving the award, and the award amount.¹⁴

As shown in figure 1, state and district officials we interviewed described many ways in which the identified requirements were burdensome to them: complicated, time-intensive, paperwork-intensive, resource-intensive, duplicative, and vague. Officials characterized 16 of the 17 requirements as being burdensome in multiple ways. For example, officials told us that collecting data for the IDEA Indicators requires a significant amount of time and resources because of the volume of data reported. In addition, these officials said that Education routinely changes

¹³In applying these criteria, we included requirements that apply to all states and school districts that choose to participate in our selected programs (ESEA Title I, IDEA Part B, and national school meals programs), although we recognize that some requirements, such as providing SES, may only apply to a particular state or school district if certain criteria are met.

¹⁴Pub. L. No.109-282, 120 Stat. 282 (2006), codified at 31 U.S.C. § 6101 note.

what data is collected, which one official noted resulted in costly modifications to state and local data systems.

Figure 1: Types of Burdens Identified by State and School District Officials We Interviewed

| | | Complicated ^a | Time-intensive ^b | Paperwork-intensive ^c | Resource-intensive ^d | Duplicative ^e | Vague ^f |
|---------------------------------------|--|--------------------------|-----------------------------|----------------------------------|---------------------------------|--------------------------|--------------------|
| ESEA Title I, Part A | Academic assessments | ■ | ■ | | ■ | | ■ |
| | Adequate Yearly Progress data collection and reporting | ■ | ■ | | | ■ | |
| | Alternate assessments | ■ | ■ | | | | |
| | Provision of services to eligible private school children | | ■ | ■ | | | |
| | State and district report cards | | ■ | ■ | ■ | | |
| | Supplemental Educational Services (SES): 20 percent obligation | ■ | | ■ | | | |
| | SES: Provider approval and monitoring | ■ | ■ | | ■ | | |
| IDEA, Part B | IDEA indicators | ■ | ■ | ■ | ■ | ■ | |
| | Individualized Education Program (IEP) processing | ■ | ■ | ■ | | | ■ |
| | Transition from Part C to Part B | ■ | ■ | | | | |
| National School Meals Programs | Application process | ■ | ■ | ■ | | | |
| | Changes made by the Healthy, Hunger-Free Kids Act of 2010 | ■ | | | ■ | | ■ |
| | Confidentiality | ■ | | | | | |
| | Enrollment timelines | ■ | ■ | | | | |
| Other | Civil Rights Data Collection | ■ | | | | ■ | |
| | Federal Funding Accountability and Transparency Act | ■ | ■ | | | ■ | |
| | Time distribution | ■ | ■ | ■ | ■ | ■ | ■ |
| Total times cited | | 15 | 13 | 7 | 6 | 5 | 4 |

Source: GAO analysis of interviews with officials in selected states and school districts.

Note: See appendix I for a description, including the sources, of these requirements.

^aComplicated: Requirements change often, include varying or conflicting definitions, involve multiple steps, or have processes, deadlines, or rules that make compliance difficult or that result in unintended consequences.

^bTime-intensive: Compliance is time-consuming.

^cPaperwork-intensive: Documentation is excessive.

^dResource-intensive: Compliance is costly or requires a substantial amount of technical support.

^eDuplicative: Requirements from different agencies or offices within the same agency were poorly coordinated or requested redundant information (similar or exact).

^fVague: States or school districts lacked knowledge or guidance related to the requirement, or certain processes were unknown or unclear.

Selected Federal Requirements Illustrate Burdens, Benefits, and Suggestions to Reduce or Eliminate Burden

All of the requirements identified by state and school district officials as most burdensome were characterized as being complicated, time-intensive, or both. Officials described 15 of the 17 burdensome requirements as complicated,¹⁵ but also identified some benefits, as illustrated by the following requirements:

- *SES provider approval and monitoring.* Under ESEA Title I, for schools that do not make AYP for 3 years, school districts must offer SES, such as tutoring and other academic enrichment activities, from state-approved providers selected by the parents of eligible students. State educational agencies must approve SES service providers and develop, implement, and publicly report on standards and techniques for monitoring the quality and effectiveness of their services. To approve providers, states told us they process applications, develop lists of approved providers, and address complaints from applicants who were not approved. A state official said that monitoring providers can also be challenging. For example, the official said it is difficult to know which providers are effective and that it is unclear whether SES has resulted in improvements in student achievement. School district officials told us they also struggle with their responsibilities under these requirements. School districts must notify parents about the availability of services annually and enter into a service agreement with any approved provider selected by parents of an eligible student. Districts must work with providers selected by parents, which, according to one district official, is burdensome because the districts have no control over the services provided. The official said her district employs teachers to monitor the SES providers and that in some cases the district has had problems with providers. Another district official said some of the challenges his district faced include providers not responding to the district in a timely manner, not submitting timely invoices, and submitting poorly crafted student learning plans. In contrast, according to a 2008 report, most parents of children receiving SES are satisfied with those services, which may be because parents are able to select service providers.¹⁶ In addition, one official we interviewed said that a benefit of SES is that students

¹⁵While each requirement was identified as burdensome in multiple ways, our description is organized to highlight one of the many types of burdens.

¹⁶See U.S. Department of Education, *State and Local Implementation of the No Child Left Behind Act, Volume IV—Title I School Choice and Supplemental Educational Services: Interim Report* (Washington, D.C.: 2008).

receive extended learning time. However, officials indicated they would like certain improvements. For example, one district official indicated she would like more input into which providers to use and how to monitor the services provided.¹⁷

- *IEP processing.* Under IDEA Part B, for each eligible student with a disability, an IEP must be in place at the beginning of each school year. The IEP must be developed, reviewed, and revised in accordance with a number of requirements. For example, the IEP must include information about the child's educational performance and goals, and the special education and related services that will be provided. The IEP team (consisting of, at a minimum, the parents, a regular education teacher, a special education teacher, a representative of the school district, and the child, when appropriate) must consider specific criteria when developing, reviewing, or revising each child's IEP. Officials described this multistep process as complicated, in part because of unclear terms in the IEP paperwork. For example, an official told us that special education service providers on the IEP team often misinterpret questions on the IEP form¹⁸ regarding the student's performance and progress. Another official said the paperwork required for an IEP meeting takes 2 to 3 hours to complete and the meeting itself takes another 2 to 3 hours. Although meetings can be consolidated or held via conference call, this official said that each of these time commitments takes away from classroom instruction time and provision of support services. Despite these challenges, IEPs provide benefits for students with disabilities. For example, one advocacy group noted that the IEP contains goals and includes progress reporting for parents so that the IEP team will know whether or not the child is actually benefiting from his or her educational program.¹⁹ Also, one district official we interviewed said that having IEPs online has allowed special education administrators to give immediate feedback to teachers and other special education

¹⁷In a prior study we conducted, almost every state we surveyed said they needed assistance with methods to determine the effectiveness of SES services. See, GAO, *Education Actions Needed to Improve Local Implementation and State Evaluation of Supplemental Educational Services*, [GAO-06-758](#) (Washington, D.C.: Aug. 4, 2006).

¹⁸Although the statute and regulations specify information that must be included in an IEP, no specific IEP form is required by Education. However, Education has provided a model form and some states and school districts may have developed their own form.

¹⁹See SPEDWatch, *IEP or 504 Plan: What difference does it make?* (June 2008).

service providers on changes to students' educational needs. Other officials acknowledged that these requirements are designed to ensure that parental and student rights are protected, but believe those rights can be protected in a less-complicated way.

Officials described 13 of the 17 requirements as time-intensive. For example, officials said disseminating state and district report cards is time-intensive, and according to one official this is due to the large amount of time devoted to developing data for the reports and printing and mailing them. States and districts that receive ESEA Title I funds are required to disseminate annual report cards that include, among other information, student achievement data at each proficiency level on the state academic assessments, both in the aggregate for all students and disaggregated by specified subgroups. They also include information on the performance of school districts in making AYP and schools identified for school improvement, as well as the professional qualifications of teachers in the state.²⁰ According to Education officials, state and district report cards can also include state-required information. To comply with these and other ESEA requirements, states maintain a large amount of student demographic and assessment data, which they use to provide information about the academic progress of students in the schools and districts. An official also noted that processes for collecting, verifying, and reporting these data take large amounts of state and local officials' time and resources. In addition, these report cards can be quite long; one state official said report cards for districts in his state can be 20 to 30 pages in length. A district official we interviewed recognized that the information on state and district report cards is important to help inform parents about the academic performance of their children's school. However, officials suggested ways to streamline the report cards, including that states and districts be allowed to distribute one page of data highlights along with a reference to where the full report is available publicly, such as online or in the school library. In its guidance on state and district report cards, Education stated that because not all parents and members of the public

²⁰Similar to state report cards, district report cards generally include a substantial amount of information. Specifically districts must include information such as the number and percentage of schools identified for school improvement and, for each school, information that shows how students' achievement on the statewide academic assessments compared to other students in the district and state.

have access to the Internet, posting the report cards on the Internet alone is not sufficient to meet the dissemination requirement.²¹

Several of the most burdensome requirements identified are reporting requirements, which state and district officials told us contained duplicative data elements. Specifically, officials said some data collections may require the same or similar data elements to be reported multiple times. For example, through the CSPR used for ESEA reporting as well as the Annual Performance Report used for IDEA reporting, states are required to report graduation and dropout rates for students with disabilities. Additionally, officials from eight school districts told us that the CRDC required them to provide data directly to Education that had previously been submitted to the state. Examples of data elements reported as duplicative by district officials include student enrollment; testing; and discipline, which includes suspensions and expulsions.

State and school district officials characterized other burdensome federal requirements as paperwork-intensive (7 of 17), resource-intensive (6 of 17), and vague (4 of 17). For example, officials said time distribution requirements, established by OMB,²² are paperwork-intensive. According to these requirements, in order for state and local grant recipients to use federal funds to pay the salaries of their employees who perform activities under multiple grants, they must maintain documentation of the employee's activities. One district said that IDEA funding is used to pay for teachers working directly with students with disabilities, but because these students are included in general education classrooms it is difficult to document exactly how much time is spent working with these students. Two officials we interviewed said that complying with time distribution requirements provided no benefit to them. Officials described requirements to administer academic assessments as resource-intensive due to the costs needed to establish and maintain appropriate data systems. However, one state official noted that, as a result of the requirements, assessment data on student performance can be provided immediately to teachers and administrators. Also, some officials said they

²¹ See U.S. Department of Education, *Report Cards Title I, Part A Non-Regulatory Guidance* (Washington, D.C.: September 2003).

²² OMB Circular No. A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, codified at 2 C.F.R. Part 225, requires individuals whose salaries come at least partly from federal funds to document that the appropriate share of their time is spent on work activities required or allowed by the applicable federal funding stream.

were uncertain about requirements to implement the Healthy, Hunger-Free Kids Act of 2010, because, at the time of our interviews, some of the requirements had not gone into effect.

States and School Districts Generally Do Not Track Their Costs to Comply with Federal Requirements, According to Those We Interviewed

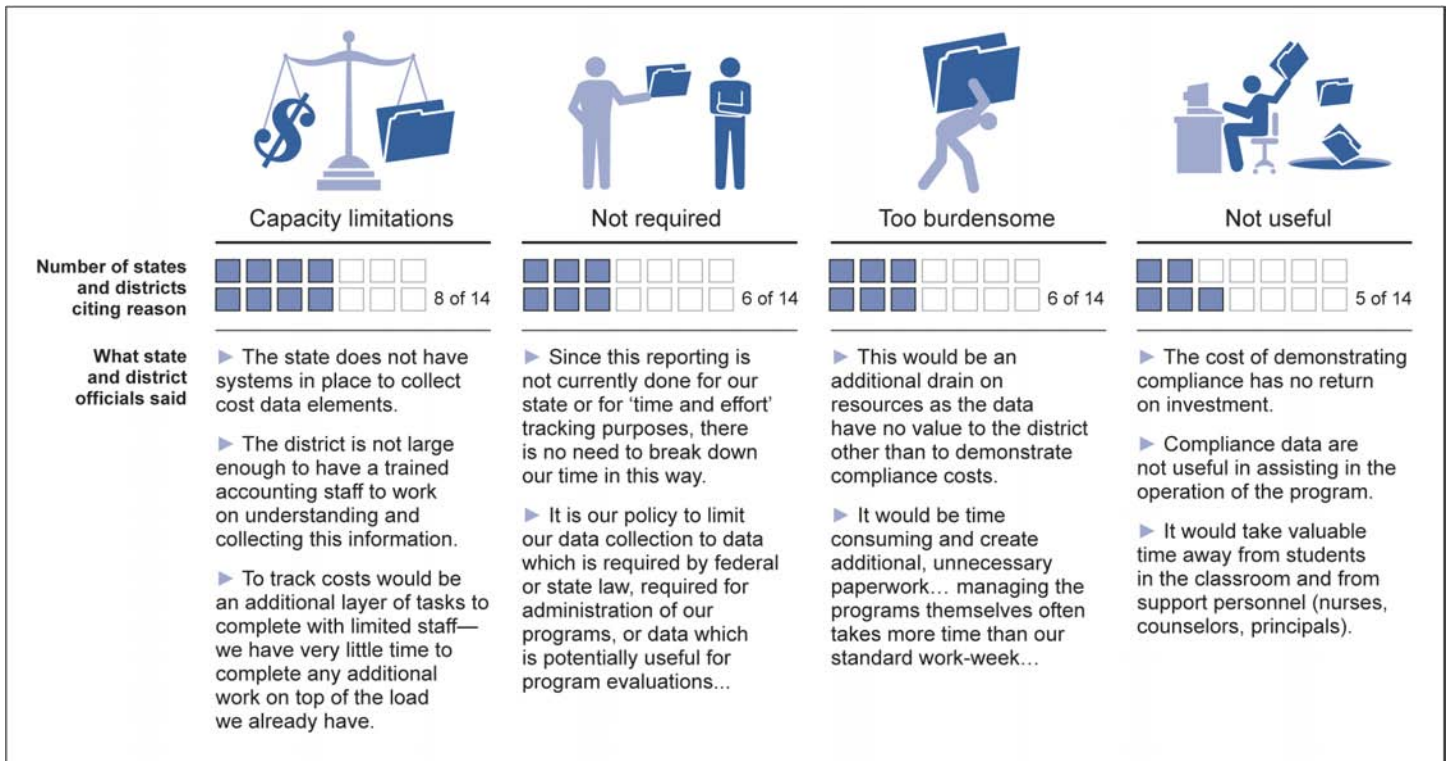
According to key stakeholders and state and school district officials we interviewed, states and districts do not generally collect information about the cost to comply with federal requirements. Stakeholders we interviewed said there were many reasons that states and school districts generally do not collect data on compliance costs. For example, some stakeholders told us most states and districts do not have the capacity to track spending on compliance activities. In addition, three stakeholders told us that school districts often have difficulty determining whether requirements are federal requirements or state requirements, and may not be able to separately track costs associated with federal requirements.

Information provided by the states and school districts we interviewed was generally consistent with views from these key stakeholders. Specifically, state and school district officials we interviewed said they do not collect information about the costs their agencies incur to comply with federal requirements, for a variety of reasons, including: (1) capacity limitations, such as limited staff and heavy workloads; (2) states and the federal government do not require them to report it; (3) it is too burdensome to collect the information; and (4) the information is not useful for improving student achievement or program administration and evaluation (see figure 2).²³ When we asked state and district officials whether they could provide cost estimates on one requirement, most of

²³Some state and district officials we interviewed mentioned several other reasons that were not frequently cited by officials in other districts. These reasons included: (1) uncertainty about what a compliance activity is, (2) lack of information on how to calculate costs when compliance duties are performed outside the normal work week, and (3) difficulty isolating costs for activities associated with specific requirements when staff have multiple responsibilities. Officials in one district also told us that it would be difficult to calculate compliance costs because reporting requirements constantly change.

them said they were unable to do so, and the estimates that were provided did not meet our criteria to include in the report.²⁴

Figure 2: Reasons State and School District Officials We Interviewed Said They Do Not Collect Compliance Cost Data



Source: GAO analysis of information provided by officials in selected states and school districts.

Note: GAO received responses from 14 of the 15 sites (3 states and 12 school districts) selected for review.

²⁴When we asked state and district officials to provide cost estimates on one requirement, two provided estimates on requirements that were beyond the scope of our review (that is, the estimates were for programs that were not included in our report). Another estimate was incomplete as it did not include the costs associated with all personnel involved in the compliance activity. We did not include another estimate, because we could not verify all of the information included in the estimate.

Federal Agencies Are Taking Steps to Reduce Burden, but Potentially Duplicative Reporting Requirements and Statutory Limitations Remain

Federal Agencies Developed Plans, Offered Waivers, and Streamlined Other Processes to Reduce Burden on States and School Districts

Education and USDA developed plans, known as retrospective analysis plans, to identify and address burdensome regulations, as required by Executive Order 13563. The order required agencies to develop plans to periodically review their existing significant regulations and determine whether these regulations should be modified, streamlined, expanded or repealed to make the agencies' regulatory programs more effective or less burdensome. Consistent with the order's emphasis on public participation in the rulemaking process, OMB encouraged agencies to obtain public input on their plans and make their final plans available to the public. Education's final plan, issued in August 2011²⁵ discussed its efforts to reduce the burden on states and school districts and identified a preliminary list of regulatory provisions for future review, including IDEA reporting requirements, which were mentioned as burdensome by several stakeholders and state and school district officials we interviewed.²⁶

²⁵The final plan is available at www2.ed.gov/policy/gen/reg/retrospective-analysis/plan.pdf. Education issued a preliminary plan in May 2011 and solicited and received letters from stakeholders. 76 Fed. Reg. 39,343 (July 6, 2011). It also convened a forum in which department officials discussed burdensome requirements with key stakeholders. According to OMB guidance, federal agencies should update their plans periodically and shall report to OMB on their progress, accomplishments, and timelines for regulatory action. The progress reports are due quarterly in 2012 and semiannually in subsequent years.

²⁶Education also identified other regulations for review under the following programs: programs administered by the National Institute on Disability and Rehabilitation Research, the State Vocational Rehabilitation Unit In-service Training Program, career and technical education programs, postsecondary international education programs, campus-based Federal Student Aid programs, unfunded discretionary grant programs, and gainful employment education programs.

Based on their review, Education officials told us they planned to consolidate several separate IDEA Part B data collections and include them in ED Facts beginning in October 2012.²⁷ Education also said it would survey departmental program offices to ask program personnel to identify requirements they consider to be burdensome. However, department officials told us this survey has been delayed due to other priorities within the department, and they now expect to administer it in the fall of 2012.

In addition, in September 2011, Education announced that states could request waivers on behalf of themselves and their districts and schools for exemption from 10 provisions of ESEA; if approved, they would no longer be required to comply with selected ESEA requirements.²⁸ While requesting ESEA waivers is voluntary, in order to receive a waiver, a state must submit a formal request to Education. In its waiver request, a state must indicate whether it agrees to a number of assurances, for example, that the state will evaluate and revise its own administrative requirements to reduce duplication and unnecessary burden on school districts and schools. Additionally, a request must describe how the state will implement the following principles:

1. adopt college and career-ready standards in reading/language arts and mathematics, corresponding academic achievement standards, and administer high-quality assessments that are aligned with the standards;
2. develop and implement a system of recognition, accountability, and support for all school districts in the state and their Title I schools that

²⁷ Education also noted that it has a general obligation under the Paperwork Reduction Act to minimize burden resulting from its collection of information and to obtain public comment on proposed collections.

²⁸ 20 U.S.C. § 7861. ESEA authorizes the Secretary of Education to waive, with certain exceptions, any statutory or regulatory requirement of ESEA for states or school districts that receive ESEA funds and submit a waiver request that meets statutory requirements. Under the ESEA, waivers can be effective for up to 4 years, although they may be extended. Education currently offers waivers from 10 ESEA provisions, including the timeline for 100 percent proficiency on state assessments and implementation of school improvement requirements. States that choose to apply must request waivers from 10 provisions and may choose to request waivers from an additional 3 provisions. For more information on the waivers, see <http://www.ed.gov/esea/flexibility> accessed June 19, 2012.

distinguishes high-performing districts and schools from those that are lower-performing; and

3. commit to create and implement teacher and principal evaluation and support systems that will be used to continually improve instruction and assess performance using at least three performance levels.

After receiving and reviewing waiver requests,²⁹ Education approved waivers for 19 states, and, as of May 2012, was reviewing the requests of 17 other states and the District of Columbia. The waivers are generally for a 2-year period, beginning in the 2012-2013 school year. The waivers may be extended, but Education has not specified the length of time an extension would be in effect. Of the three states included in our review, Education has approved requests from Massachusetts and Ohio and, as of May 2012, is considering one from Kansas. ESEA waivers may address some requirements officials and stakeholders identified as burdensome. For example, as a result of obtaining a waiver, Massachusetts will no longer require that school districts implement SES requirements. These exemptions are beneficial only to states which receive a waiver; states not approved for waivers must still comply with ESEA requirements. According to Education officials, the waivers may provide relief to many school districts by reducing certain reporting requirements and requirements to provide SES, among other provisions. However, we believe it is too soon to know whether states and school districts will encounter difficulties in implementing these waivers or what the ultimate benefits may be in terms of reducing regulatory burden. In prior work we reported that states faced challenges implementing multiple reforms and, as a result, some reform efforts have been delayed.³⁰ Similar to these other efforts, states with ESEA waivers may face challenges taking the steps needed to implement the required principles.

As stated in its retrospective analysis plan, USDA implemented the direct certification process, which streamlined the approval process for free

²⁹In addition to its internal staff, Education used a peer review panel that evaluated states' ESEA waiver requests.

³⁰GAO, *Race to the Top: Reform Efforts Are Under Way and Information Sharing Could Be Improved*, [GAO-11-658](#) (Washington, D.C.: June 30, 2011). *School Improvement Grants: Early Implementation Under Way, but Reforms Affected by Short Time Frames*, [GAO-11-741](#) (Washington, D.C.: July 25, 2011).

school meals.³¹ Direct certification is a means to determine a child's eligibility for free school meals based on whether the child receives benefits through the Supplemental Nutrition Assistance Program, among other criteria.³² For example, students from families who receive nutrition assistance through this program are eligible for free school meals without completing the school meals application. In addition, in January 2012, USDA issued a final rule implementing revisions to nutrition standards required by the Healthy, Hunger-Free Kids Act of 2010 that contained changes from the proposed rule.³³ Among the provisions that may assist school districts in implementing the new requirements, the final rule gives school districts more time to make changes to school breakfast menus. In addition, in accordance with legislation passed in 2012,³⁴ USDA removed a proposed limit on the amount of starchy vegetables that could be served. As a result of these and other changes and lower estimates for the cost of food, USDA estimates the cost of complying with the new rule will be about \$3.2 billion over the next 5 years, instead of the \$6.8 billion cited in the proposed rule.³⁵

In February 2012, OMB issued a notice that it plans to reform several federal financial assistance requirements, based on the work of an interagency group comprised of federal agencies, including Education.³⁶ One reform OMB is considering is a pilot program, developed by

³¹USDA officials told us OMB and USDA agreed to exclude Food and Nutrition Service programs from USDA's retrospective analysis plan. However, according to these officials, OMB and USDA officials have discussed how to ensure the spirit of Executive Order 13563 is observed.

³²School districts also have the option to directly certify certain other students; for example, those from families receiving assistance under the Temporary Assistance for Needy Families program. 42.U.S.C. § 1758(b)(4)-(5).

³³77 Fed. Reg. 4088 (Jan. 26, 2012). The proposed rule had been published in January 2011. 76 Fed. Reg. 2494 (Jan. 13, 2011).

³⁴The Consolidated and Further Continuing Appropriations Act, 2012 prohibited funding for any rule that set a maximum limit on the serving of vegetables in school meal programs; as a result USDA removed from the final rule a provision that would have set limits on starchy vegetables. Pub. L. No. 112-55, § 746, 125 Stat. 552, 590.

³⁵All but one of the new requirements for school breakfasts will be in effect by 2015. Assuming no other changes to the statute or regulations, school districts will likely incur the costs to comply with these requirements beyond the five years included in the estimate.

³⁶77 Fed. Reg. 11,778 (Feb. 28, 2012).

Education, to reduce the burden of time distribution reports that school personnel must complete. According to Education, states, districts, and other stakeholders have repeatedly identified time distribution reports, required by OMB, as a source of administrative burden. Education officials told us they solicited feedback from stakeholders as they were designing this initiative. While the OMB notice did not include a timeline for this pilot, Education officials told us they expect to issue a notice to invite states and school districts to participate in the pilot later in 2012.

Education Has Taken Some Action to Remove Duplicative Reporting Requirements, but Generally Disagrees with Stakeholders About the Extent to Which Duplication Exists

Education has taken some action to address duplicative reporting requirements. For example, department officials removed items from the 2009-2010 CRDC that were already collected by the department under IDEA. According to Education officials, data on how students complete high school is no longer required in the CRDC, because Education already collects that information through its ED Facts data collection. Education officials also told us of an effort to consolidate district-level ESEA and IDEA reports and implement single file reporting in the 2011-2012 school year. In an effort to reduce duplicative reporting by school districts, Education officials said they proposed that states report data required by the CRDC on behalf of their districts. However, according to department officials, only Florida has done so.

Despite these efforts, department officials generally disagree with stakeholders and state and districts officials about the extent to which duplicative reporting requirements exist and the burden they impose. In its July 2011 letter to Education regarding the department's preliminary retrospective analysis plan, the Council of Chief State School Officers wrote of its on-going concerns about such requirements in the CSPR, CRDC, and other data collections. The National Title I Association and the National Association of State Directors of Special Education expressed similar concerns to the department. When we discussed the issues raised in these letters with Education officials, they told us there are few duplicative reporting requirements and that the burden they impose is minimal. For example, states are to report the graduation rate for students with disabilities in the ESEA CSPR and the IDEA Annual Performance Report and possibly other reports. However, Education officials said states' reporting these data twice, in their view, is not burdensome, because both reports use the same data. They also said that similar reporting requirements may be viewed as duplicative by state and district officials. For example, states are required to report not only a graduation rate for students with disabilities, but also a program completion rate, which includes students with disabilities who finish high

school but do not graduate.³⁷ States also report graduation and completion data through another departmental data collection, the Common Core of Data. However, Education officials said these data are not duplicative, because they measure different ways students finish high school. We asked Education officials why, in response to comments they received on their draft retrospective analysis plan, they did not include a broader effort to identify duplicative reporting requirements in their final plan. In response, they said Executive Order 13563 (which required the department to develop the plan) focused on regulations and, as such, any reporting requirements based in statute would have been outside the scope of the order.

Education's Ability to Address the Burden Associated with Some Requirements May Be Limited without Statutory Changes

Education may be unable to address certain burdensome requirements in the absence of legislative changes. These include, for example, certain requirements related to IDEA Indicators and transitioning preschool children with disabilities into IDEA Part B programs as well as requirements not addressed through ESEA waivers.³⁸

- *IDEA indicators.* IDEA requires Education to monitor states and states to monitor school districts using indicators in each of three specified priority areas. In accordance with this requirement, Education has established 20 indicators under IDEA Part B. In October 2011, Education published a Federal Register notice seeking public comments on proposed changes to the IDEA Part B data collection. Education said it planned to eliminate two Part B indicators, since states report data on those indicators in other data collections. In response to the notice, several commenters recommended that the department eliminate many other indicators, but the department did not do so; among other reasons, the department said many of the

³⁷States are required to report the number and percentage of children with disabilities aged 14 through 21 who stop receiving special education and related services because of program completion or other reasons. The completion rate includes students with disabilities who graduate from high school with a regular high school diploma and those who complete high school, but do not graduate; this may include those who receive an alternative credential, such as a certificate of attendance.

³⁸GAO did not independently determine whether these requirements should be modified. The examples we cite are those provided by education stakeholders and state and school district officials we interviewed.

indicators are required by the IDEA.³⁹ In addition, Education withdrew other modifications it had proposed to the data collection in response to input that those changes would actually increase the burden on states and districts. Education may continue to make modifications to the IDEA data collection in future years. However, Education lacks authority to eliminate certain indicators on priority areas that are required by statute.

- *Transition of preschool students with disabilities from the IDEA Part C program to the IDEA Part B program.* Every state that receives IDEA funds must have in effect policies and procedures to ensure that an IEP (or an individualized family service plan, if applicable) has been developed and is implemented by the third birthday for children participating in the IDEA Part C program who will transition into the IDEA Part B program.⁴⁰ Two district officials told us that the transition requirements impose a burden on them, since there is no flexibility, even in the case of emergencies or other extenuating circumstances. Officials in one district told us that failure to comply with the requirement to have the IEP done by the child's third birthday, by even one day, renders the school district out of compliance with this requirement. To comply with this requirement, officials in this district said that they begin the transition process with an assessment about 6 months in advance even though it would be better to assess the child as close to their third birthday as possible. (They explained that a child assessed when he or she is two and a half years old may need special education services, but, since children change more rapidly when they are young, it is possible they may not need services by the time they are three years old.) However, because the third birthday deadline is established by statute, Education lacks authority to provide exceptions to states and school districts.

³⁹Although the IDEA specifies that Education use indicators in each of the three priority areas identified in the statute, it does not specifically identify the indicators to be used or how they are to be measured. Therefore, the statute leaves some discretion to the agency in implementing specific indicators. In exercising that discretion, Education made policy determinations on how to implement the IDEA. In light of these factors, GAO did not evaluate the extent to which each individual indicator may or may not be required to implement the IDEA's requirements. Such an analysis was outside the scope of this report.

⁴⁰Part C of IDEA is for children under 3 years of age, and Part B is for children 3 to 21 years old.

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- *Requirements not addressed through ESEA waivers.* Several of the ESEA Title I requirements identified as burdensome by states and school districts are also required by statute. For example, the statute specifies certain information that must be included in state and district report cards and requires that school districts must spend 20 percent of their Title I allocation on SES and school choice-related transportation, unless a lesser amount is needed. Although Education does not have the authority to modify these statutory requirements, it has used its waiver authority to issue waivers exempting states and their districts from the SES and school choice requirements and from some of the state and district report card requirements. Other than offering these waivers, however, Education does not have the authority to change the underlying statute, so states and districts must still comply with the statutory requirements to the extent they are not covered by a waiver.

Conclusions

Recent government-wide initiatives have highlighted the need to reduce the burden faced by states and school districts in complying with federal grant requirements. While stakeholders and state and district officials generally agree that requirements are necessary to ensure program integrity, transparency, and fair and equal educational opportunities for all students, there is also acknowledgement that states and districts spend considerable time and resources complying with requirements. Education has taken some steps to alleviate burden on states and districts while, at the same time, ensuring these entities achieve program goals. Despite these efforts, additional in-depth analysis and greater collaboration among Education and key stakeholders is needed so that states and districts do not waste resources implementing overly complex processes or reporting data multiple times. Education can work with interested parties to identify requirements that can be modified or eliminated without affecting program integrity. Education cannot, however, change some requirements that states and districts find burdensome, because they are specified by statute. In these cases, statutory changes would be needed. Finding the appropriate balance between program goals and compliance can be difficult but maintaining requirements that are unnecessary and burdensome can hinder education reform efforts.

Recommendations for Executive Action

We recommend that the Secretary of Education take additional steps to address duplicative reporting and data collection efforts across major programs such as ESEA Title I and IDEA Part B as well as other efforts, such as the Civil Rights Data Collection. For example, Education could work with stakeholders to better understand and address their concerns and review reporting requirements to identify specific data elements that are duplicative. In addition, we recommend that the Secretary build on these efforts by identifying unnecessarily burdensome statutory requirements and developing legislative proposals to help reduce or eliminate the burden these requirements impose on states and districts.

Agency Comments and Our Evaluation

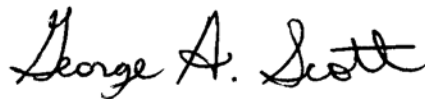
We provided a draft copy of this report to Education, USDA, and OMB for review and comment. Education's comments are reproduced in appendix II. Education generally agreed with our recommendations. In particular, Education agreed that it should take additional steps to address duplicative reporting and data collection efforts that are not statutorily required and said it believes additional efficiencies can be achieved in its data collections. Education noted that some data elements are required under various program statutes and said it will work with Congress on reauthorization of key laws, such as the ESEA and IDEA, to address duplication or the appearance of duplication resulting from those requirements. Education also acknowledged the importance of collaborating with stakeholders whenever the department develops regulations, such as data reporting requirements.

Education and USDA provided technical comments on our report which we incorporated as appropriate. OMB did not have any comments on our report.

As agreed with your offices, unless you publicly announce the contents of this report earlier, we plan no further distribution until 30 days from the report date. At that time, we will send copies to the appropriate congressional committees, the Secretaries of Education and Agriculture, the Director of OMB, and other interested parties. In addition, this report will be available at no charge on GAO's website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-7215 or scottg@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix III.

Sincerely yours,



George A. Scott
Director
Education, Workforce,
and Income Security Issues

Appendix I: Description and Source of Requirements Identified as Burdensome by the State and School District Officials We Interviewed

Table 2 lists the 17 federal requirements identified as most burdensome by the officials we interviewed in 3 state educational agencies and 12 school districts. Requirements are grouped by program: Elementary and Secondary Education Act (ESEA) Title I, Part A; Individuals with Disabilities Education Act (IDEA) Part B; national school meals programs, including the National School Lunch Program and the School Breakfast Program; and other requirements related to the receipt of federal funds.

The summaries and cited provisions for each requirement represent the burdens described in our interviews; therefore they are not intended to be complete descriptions of each requirement. Additional provisions related to these requirements may apply. In some cases a requirement may have multiple sources, such as where statutory requirements are further interpreted in a regulation or guidance document.

Table 2: Requirements Identified as Burdensome by State and School District Officials We Interviewed

| Requirement description and citation | Statute | Regulation | Other |
|---|---------|------------|-------|
| ESEA Title I, Part A | | | |
| <i>Academic Assessments.</i> Each state, in consultation with school districts, must implement a system of high-quality, yearly student academic assessments in, at a minimum, mathematics, reading or language arts, and science. [20 U.S.C. § 6311(b)(3)(A); 34 C.F.R. § 200.2(a)(1).] | x | x | |
| <i>Adequate yearly progress (AYP) data collection and reporting.</i> Each state must develop and implement a statewide accountability system that is effective in ensuring that all public elementary and secondary schools and school districts in the state make AYP. A state must define AYP in a manner that includes separate measurable annual objectives for continuous and substantial improvement for the achievement of all public school students, and the achievement of students in each of the following subgroups: economically disadvantaged students, students from major racial and ethnic groups, students with disabilities, and students with limited English proficiency. [20 U.S.C. § 6311(b)(2); 34 C.F.R. §§ 200.12(a), 200.13(b)(7).] | x | x | |
| <i>Services to eligible private school children.</i> School districts must provide special educational services or other Title I, Part A benefits (such as dual enrollment, educational radio and television, and computer equipment and materials, among others) on an equitable basis and in a timely manner to eligible children enrolled in private elementary and secondary schools. School districts must conduct timely and meaningful consultation with appropriate private school officials on a number of specified issues, such as how the children's needs will be identified; what services will be offered; and how, where, and by whom the services will be provided, among others. Consultation must include meetings of district and private school officials, and written documentation of the consultation signed by school officials must be maintained by the school district and provided to the state. [20 U.S.C. § 6320(a)-(b); 34 C.F.R. §§ 200.62-.63.] | x | x | |

Appendix I: Description and Source of Requirements Identified as Burdensome by the State and School District Officials We Interviewed

| Requirement description and citation | Statute | Regulation | Other |
|--|----------------|-------------------|--------------|
| <i>Alternate Assessments.</i> All students, including those with disabilities, must participate in the academic assessments under ESEA. [20 U.S.C. § 6311(b)(3)(C)(ix); 34 C.F.R. § 200.6.] ^a | x | x | |
| The state's academic assessment system must provide for one or more alternate assessments for a child with a disability (as defined under IDEA) whose Individualized Educational Program (IEP) team determines cannot participate in state assessments even with appropriate accommodations. [34 C.F.R. § 200.6(a)(2).] | | x | |
| States may define "alternate academic achievement standards" for students with the most significant cognitive disabilities who take an alternate assessment. However, the regulations place a cap on the number of proficient and advanced scores of students based on the alternate academic achievement standards that may be included in the AYP calculation. Some exceptions apply. [34 C.F.R. §§ 200.1(d), 200.13(c) and 200.13 app.] | | x | |
| <i>State and district report cards.</i> Any state or school district that receives Title I, Part A assistance must prepare and disseminate an annual report card. State report cards must include, among other information, aggregate information on student achievement at each proficiency level on the state academic assessments (disaggregated by specified subgroups), information on the performance of school districts in making AYP, including schools identified for school improvement, and the professional qualifications of teachers in the state. Districts must include the information required for state report cards as well as additional information, such as the number and percentage of schools identified for school improvement and, by school, information that shows how students' achievement on the statewide academic assessments and other indicators of AYP compared to other students in the district and the state. [20 U.S.C. § 6311(h)(1)-(2); 34 C.F.R. § 200.19(a)(3),(b)(4).] | x | x | |
| The regulations also specifically require report cards to include the number of recently arrived limited English proficient students who are not assessed on the state's reading/language arts assessment and specified academic achievement results on the state's National Assessment of Educational Progress reading and mathematics assessment, [34 C.F.R. §§ 200.6(b)(4)(i)(C), 200.11(c).] | | x | |
| <i>Supplemental Educational Services (SES) 20 percent obligation.</i> School districts are required to spend 20 percent of their Title I, Part A allocation on choice-related transportation and SES, unless a lesser amount is needed. [20 U.S.C. § 6316(b)(10)(A); 34 C.F.R. § 200.48(a)(2).] | x | x | |
| <i>SES provider approval and monitoring.</i> A state is responsible for approving service providers in accordance with objective criteria that are consistent with statutory requirements. States are also responsible for developing, implementing, and publicly reporting on standards and techniques for monitoring the quality and effectiveness of services offered by approved providers; and withdrawing approval from providers that fail, for two consecutive years, to contribute to increasing academic proficiency of the students served. [20 U.S.C. § 6316(e); 34 C.F.R. § 200.47.] | x | x | |
| IDEA Part B | | | |
| <i>IDEA indicators.</i> Education monitors states, and states are required to monitor school districts, using quantifiable indicators, and such qualitative indicators as needed to adequately measure performance, in specified priority areas. The priority areas are: (1) provision of a free appropriate public education in the least restrictive environment; (2) state exercise of general supervisory authority including child find, effective monitoring, the use of resolution sessions, mediation, voluntary binding arbitration, and a system of transition services; and (3) disproportionate representation of racial and ethnic groups in special education and related services, to the extent the representation is the result of inappropriate identification. [20 U.S.C. § 1416(a)(3); 34 C.F.R. § 300.600(c)-(d).] | x | x | |
| To implement monitoring of performance in the statutorily-defined priority areas, Education developed 20 specific indicators and specified how they are to be measured. | | | x |

Appendix I: Description and Source of Requirements Identified as Burdensome by the State and School District Officials We Interviewed

| Requirement description and citation | Statute | Regulation | Other |
|---|----------------|-------------------|--------------|
| <i>IEP processing.</i> An IEP for each child with a disability must be developed, reviewed, and revised in accordance with a number of statutory requirements. For example, it must be a written statement that includes, among other things, information about the child's present levels of academic achievement and functional performance, measurable annual goals, how progress will be measured, and the special education and related services that will be provided. IEPs are to be developed by an IEP team, which must include, at a minimum, the parents, a regular education teacher, a special education teacher, a representative of the school district, and the child, when appropriate. The statute also specifies the criteria the IEP team is to consider when developing, making changes to, and reviewing or revising the IEP. [20 U.S.C. § 1414(d); 34 C.F.R. §§ 300.320-.321.] | x | x | |
| Each public agency must ensure that a meeting to develop an IEP for a child is conducted within 30 days of a determination that the child needs special education and related services and that as soon as possible following development of the IEP, special education and related services are made available to the child in accordance with the child's IEP. [34 C.F.R. § 300.323(c).] | x ^b | x | |
| <i>Transition from Part C to Part B.</i> For children participating in the IDEA Part C, early intervention programs who will transition into the IDEA Part B, preschool programs, an IEP (or an individualized family service plan, if applicable) has been developed and is being implemented by their third birthday. [20 U.S.C. § 1412(a)(9); 34 C.F.R. §§ 300.101(b), 300.124(b), 303.209.] | x | x | |
| National school meals programs | | | |
| <i>Confidentiality.</i> The use or disclosure of any information obtained from an application for free or reduced price meals, or from a state or local agency under the direct certification or direct verification process, shall be limited to specifically identified people for specified purposes, including officials directly connected with the administration or enforcement of certain federal, state, and local programs, among others. [42 U.S.C. § 1758(b)(6); 7 C.F.R. § 245.6(f),(g).] | x | x | |
| The regulations specify in more detail exactly which information may be disclosed, to which officials, and under what circumstances. In addition, the state or school district may disclose aggregate information about children eligible for free and reduced price meals or free milk to any party without parental notification and consent when children cannot be identified. State agencies and districts that plan to use or disclose information about children eligible for free and reduced price meals or free milk in other ways must obtain written consent from children's parents or guardians prior to the use or disclosure, which must comply with specified requirements. [7 C.F.R. § 245.6(f),(g),(i).] | | x | |
| <i>Application process.</i> Applications for free and reduced price lunches, in such form as the Secretary may prescribe or approve, must be distributed to the parents or guardians of children in attendance at the school, and must contain only the family size income levels for reduced price meal eligibility with the explanation that households with incomes less than or equal to these values would be eligible for free or reduced price lunches. ^c [42 U.S.C. § 1758(b)(2)(B)(i).] | x | | |
| Details about the form of the application are included in the regulations. [7 C.F.R. § 245.6(a).] | | x | |
| Every school year, a school district shall verify eligibility of the children in a sample of approved applications, following certain prescribed procedures. [42 U.S.C. § 1758(b)(3)(D)-(J); 7 C.F.R. § 245.6a.] | x | x | |
| <i>Enrollment timelines.</i> According to USDA's Eligibility Manual for School Meals, school districts should distribute applications on or about the beginning of the school year (defined as July 1) or soon thereafter. | | | x |
| "School year" is defined for purposes of the National School Lunch and School Breakfast programs as the annual period from July 1 through June 30. [42 U.S.C. § 1760(d)(6); 7 C.F.R. § 210.2 and 42 U.S.C. § 1784(5); 7 C.F.R. § 220.2.] | x | x | |

Appendix I: Description and Source of Requirements Identified as Burdensome by the State and School District Officials We Interviewed

| Requirement description and citation | Statute | Regulation | Other |
|--|----------------|-------------------|--------------|
| The Secretary of Agriculture is required to prescribe income guidelines for determining eligibility for free and reduced price lunches not later than June 1 of each fiscal year for the 12-month period beginning July 1 of that fiscal year. The income guidelines are calculated based on the applicable family size income levels in the nonfarm income poverty guidelines prescribed by the Office of Management and Budget (OMB) and the Consumer Price Index. [42 U.S.C. § 1758(b)(1)(A).] | x | | |
| <i>Changes made by the Healthy, Hunger-Free Kids Act of 2010.</i> The Secretary of Agriculture is required to promulgate regulations to update the meal patterns and nutrition standards for the National School Lunch and the School Breakfast programs based on recommendations made by the Food and Nutrition Board of the National Research Council of the National Academy of Sciences. [42 U.S.C. § 1753(b)(3)(A); 77 Fed. Reg. 4088 (Jan. 26, 2012). ^d] | x | x | |
| Each lunch served in school food authorities determined to be eligible (meaning the food authority has been certified by the state to be in compliance with the regulations issued by the Secretary updating the meal patterns and nutrition standards) shall receive an additional 6 cents, annually adjusted, to the national lunch average payment for each lunch served. [42 U.S.C. § 1753(b)(3)(C)(i); 77 Fed. Reg. 25,024 (Apr. 27, 2012). ^e] | x | x | |
| For each school year beginning July 1, 2011, the school food authority shall establish an average price for a paid lunch that is not less than the difference between the total federal reimbursement for a free lunch and the total federal reimbursement for a paid lunch. School food authorities that charged a lower price are required to increase their prices incrementally each year to meet this threshold. [42 U.S.C. § 1760(p)(2)(A)-(C),(3); 76 Fed. Reg. 35,301 (June 17, 2011). ^f] | x | x | |
| The Secretary shall establish a program of required education, training, and certification for all school food service directors responsible for the management of a school food authority, as well as criteria and standards for selecting state agency directors. In addition, States are required to annually provide training in administrative practices to district and school food authority personnel. Training and certification of all local food service personnel is also required. [42 U.S.C. § 1776(g)(1)(A)-(C). ^g] | x | | |
| Other requirements related to the receipt of federal funds | | | |
| <i>Civil Rights Data Collection.</i> The Department of Education Organization Act authorizes the department's Assistant Secretary for Civil Rights to collect or coordinate the collection of data necessary to ensure compliance with civil rights laws within its jurisdiction. [20 U.S.C. § 3413(c)(1).] ^h | x | | |
| Education's regulations require grant recipients to keep records and report to Education such information as necessary to determine compliance with the civil rights laws. [34 C.F.R. §§ 100.6(b), 104.61, 106.71.] | | x | |
| Education sets the specific data to be collected in its periodic Civil Rights Data Collection. | | | x |
| <i>Federal Funding Accountability and Transparency Act.</i> Recipients of federal funds totaling \$25,000 or more must report basic information on awards. [31 U.S.C. § 6101 note and OMB guidance on Requirements for Federal Funding Accountability and Transparency Act Implementation, codified at 2 C.F.R. §§ 170.100-.330 and 2 C.F.R. part 170 app. A. See also the OMB Memorandum for Senior Accountable Officials (Aug. 27, 2010).] | x | | x |
| <i>Time distribution.</i> In order for state and local federal grant recipients to use federal funds to pay salaries for their employees, they must document the employees' time spent on federally funded activities. [OMB Circular A-87, codified at 2 C.F.R. §§ 225.5-.55. See 2 C.F.R. part 225 app. B(8)(h). Circular A-87 has been adopted by Education by regulation, 34 C.F.R. § 80.22.] | | x | x |

Source: GAO analysis of the sources of federal requirements identified by selected states and school districts.

Appendix I: Description and Source of Requirements Identified as Burdensome by the State and School District Officials We Interviewed

Note: A source identified as “other” means the source is neither statutory nor regulatory, such as agency guidance. We reviewed guidance documents for some requirements identified in this report, as appropriate, but it was outside the scope of this report to conduct a comprehensive review of all guidance documents related to every requirement identified by states and school districts. In this table, we use the term “state” when a requirement refers to a state or a state educational agency, and we use the term “school district” when a requirement refers to a local educational agency.

^aIDEA also requires that all children with disabilities be included in all general state and districtwide assessment programs, with appropriate accommodations and alternate assessments where necessary and as indicated in their respective IEPs. 20 U.S.C. § 1412(a)(16)(A); 34 C.F.R. § 300.160(a).

^bIDEA Part A prohibits Education from issuing or implementing any regulation that procedurally or substantively lessens the protections provided to children with disabilities contained in regulations in effect on July 20, 1983, unless the regulation reflects the clear intent of Congress in legislation. 20 U.S.C. § 1406(b)(2). Because the substantive provisions of the IEP regulations cited here were in effect on July 20, 1983 as 34 C.F.R. §§ 300.342(b) and 300.343(c), they may not be reduced or eliminated without a statutory change.

^cThe direct certification process and the community eligibility option eliminate the requirement for individual applications in some cases. 42 U.S.C. §§ 1758(b)(4)-(5), 1759a(a)(1)(F).

^dCompliance with the provisions of this rule will not be required until July 1, 2012.

^eThis rule will go into effect July 1, 2012.

^fThis rule went into effect July 1, 2011.

^gAt the time of our review, USDA had not issued proposed or final regulations implementing this provision.

^hApplicable provisions of the civil rights laws include: Title VI of the Civil Rights Act of 1964, codified at 42 U.S.C. §§ 2000d to 2000d-1, Title IX of the Education Amendments of 1972, codified at 20 U.S.C §§ 1681-82, and section 504 of the Rehabilitation Act of 1973, codified as amended at 29 U.S.C. § 794.

Appendix II: Comments from the U.S. Department of Education



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT

June 14, 2012

Mr. George A. Scott
Director
Education, Workforce, and Income Security
Government Accountability Office
Washington, DC 20548

Dear Mr. Scott:

Thank you for the opportunity to review and comment on the Government Accountability Office (GAO) draft report, *K-12 Education: Selected States and School Districts Cited Numerous Federal Requirements As Burdensome, While Recognizing Some Benefits* (GAO-12-672). The U.S. Department of Education (the Department) appreciates GAO's efforts to gather input from education stakeholders in order to identify opportunities for Federal burden reduction, while also acknowledging the benefits and value of specific statutory and regulatory requirements.

As currently drafted, the report includes the following recommendation for Executive action:

We recommend that the Secretary of Education take additional steps to address duplicative reporting and data collection efforts across major programs such as ESEA Title I and IDEA Part B as well as other efforts, such as the Civil Rights Data Collection. For example, Education could work with stakeholders to better understand and address their concerns and review reporting requirements to identify specific data elements that are duplicative. In addition, the Secretary of Education should identify unnecessarily burdensome statutory requirements and develop legislative proposals to help reduce or eliminate the burden these requirements impose on states and districts.

We appreciate that the draft report acknowledges that several of the burdens that States and districts highlighted are a result of statutory requirements that are established by Congress. The Department takes its responsibility to carry out these requirements very seriously while at the same time strives to minimize the administrative burdens, on both the Department and its customers, of meeting these requirements.

The Department has taken significant steps to address potentially burdensome regulatory reporting requirements. We believe that our efforts should be focused on identifying and addressing the most significantly burdensome requirements – those that have high administrative costs and low utility for supporting improvements in educational outcomes and accountability. Toward this end, the Department's burden reduction efforts are focused on streamlining data

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collection requirements and identifying and clarifying the most efficient and least burdensome manner of complying with statutory requirements.

While we applaud GAO's efforts, we would like to emphasize that the results from the interviews conducted in this particular study are not generalizable to all States and school districts. Each State has unique State-mandated reporting requirements, and as the draft report notes, many State and district officials often do not differentiate between Federal and State requirements.

We believe it is of critical importance that we collaborate with our external partners as we pursue regulatory action. This is why the Department routinely seeks input from key stakeholders, including States, districts, and schools. As the report acknowledges, the Department sought public comment on its Retrospective Analysis Plan and held a meeting with stakeholders to further seek their input. In addition, as we discussed at the exit conference, the Department provides opportunities for stakeholders, including States, districts, and schools, to comment on proposed regulations (including any proposed data reporting requirements). Every notice of proposed regulations includes an analysis of the costs and benefits of implementing a proposed regulation and an assessment of the paperwork burden that would be imposed. The public is invited to comment on these analyses. The Department considers these comments in developing the final regulation. However, as we discussed at the exit conference, rarely do we receive public comments on these aspects of the proposed regulation.

As it relates to duplicative data, the Department agrees with GAO's recommendation with respect to the reporting and data collection requirements that are not statutorily required. In fact, we have already taken steps to ensure that reporting and data collection requirements are consistent with our programmatic objectives and are not unduly burdensome. In particular, we believe that there are more efficiencies to be found in the Department's data collections, and we are continuously working to leverage the data we collect so as to reduce the burden on States, districts, and schools, while still meeting the data needs of Congress, the Department, stakeholders, and the public. As noted earlier, there is statutory language across programs that requires collections of data elements that are, or appear to be, duplicative, and we continue to work with Congress through the reauthorization of such key laws as the Elementary and Secondary Education Act of 1965 (ESEA), the Individuals with Disabilities Education Act (IDEA), and the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins) to harmonize Federal education laws, to reduce burdens on schools, districts, and States, and to provide better information to improve outcomes for students.

The Department has taken the task of reducing burden very seriously as part of the Administration's overall efforts to address this issue. While there is some burden inherent in statutes, regulations, and reporting data, we believe that, in general, many of these requirements are critical to protecting taxpayer investments, carrying out our mission to improve education, and promoting student achievement. At the same time, while there may be considerable burden in certain requirements, we have no authority to address those established by statute. Our below-listed initiatives represent ongoing efforts of the Department to reduce regulatory burden. We aim not only to identify and reduce unnecessary burden, but also to work with States and local

**Appendix II: Comments from the U.S.
Department of Education**

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districts to better understand and use these Federally required data to improve their programs and the educational outcomes for all students.

Finally, we offer the following addendum to this letter describing our initiatives in more detail which we wish to be published with this letter. We have included an additional enclosure with technical points of clarification to the draft report, which I trust GAO will find useful. Thank you for the opportunity to provide comments on the draft report.

Sincerely,



Carmel Martin
Assistant Secretary

Addendum – Additional Examples of Department Efforts to Reduce Burden
Enclosure – Technical Edits

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Addendum – Additional Examples of Department Efforts to Reduce Burden

In addition to working collaboratively with Congress, the Department is engaging in several ongoing activities related to GAO's recommendations that are described below. We believe that the report would be strengthened by the inclusion of information on these activities.

Use of ESEA Waiver Authority. In 2010, the Administration released its ESEA "Blueprint for Reform," which proposed to reduce ESEA reporting burden and allow States and districts to focus more centrally on results through program consolidations, streamlined accountability systems, and other measures. ESEA reauthorization will also present an opportunity to address alignments with IDEA requirements. However, given that Congress has not reauthorized the ESEA, the Department is exercising its authority under the ESEA to provide flexibility to our grantees in exchange for a heightened focus on student outcomes.

On September 23, 2011, the Department offered each interested State educational agency (SEA) the opportunity to request flexibility on behalf of itself, its local educational agencies (LEAs), and its schools, in order to better focus on improving student learning and increasing the quality of instruction. Specifically, this initiative provides educators and State and local leaders with the opportunity to obtain flexibility regarding specific requirements of the ESEA in exchange for rigorous and comprehensive State-developed plans designed to improve educational outcomes for all students, close achievement gaps, increase equity, and improve the quality of instruction. This flexibility supports the significant State and local reform efforts already under way in critical areas such as transitioning to college- and career-ready standards and assessments; developing systems of differentiated school and LEA recognition, accountability, and support; evaluating and supporting teacher and principal effectiveness; and reducing duplication and unnecessary burden.

Among the provisions waived by the Department under ESEA flexibility are the provisions requiring the delivery of supplemental educational services, one of the requirements highlighted in GAO's report as particularly complicated and time-intensive. In addition, SEAs taking advantage of ESEA flexibility no longer have to determine Adequate Yearly Progress, a requirement cited in the report as complicated, time-intensive, and duplicative. Although the Department is not waiving the statutory report card requirements, because public information about performance of districts and schools is critical for accountability and transparency, we are updating our non-regulatory guidance on report cards to include examples that States might consider to simplify the presentation of required data.

Obtaining Feedback from Stakeholders. The Department believes that its Retrospective Analysis Plan has been and will continue to be an important vehicle for identifying and obtaining feedback on how the Department can reduce burden in regulatory requirements and related information collections. The Department's most recent "Retrospective Review Plan Report" is posted on the Department's Web site at <http://www2.ed.gov/policy/gen/reg/retrospective-analysis/index.html> and outlines our current efforts on retrospective review. We remain interested in hearing from stakeholders about our retrospective review and more specifically any suggestions or specific data requirements that would be good candidates for further review and potential revision with the goal of easing the burden on State and local education stakeholders.

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Through the Web page identified above, we ask the public to provide us with feedback on our retrospective review and would appreciate any comments submitted to us. We also are exploring ways to enhance this Web page to provide more information to the public about our retrospective review and regulatory work in general and to obtain the public's feedback on that work, including ways in which we can reduce burden.

EDFacts. *EDFacts* is a collaborative effort among the Department, SEAs, and other stakeholders to help States effectively and efficiently report and use data to improve student achievement and program outcomes. *EDFacts* empowers users with the tools they need to make informed policy, program, and budget decisions using performance and grants data. *EDFacts* reduces the data collection burden for States, increases the focus on outcomes and accountability rather than compliance, provides robust P-12 performance data by integrating student achievement and Federal program performance data, and provides data for planning, policy, and management at the Federal, State, and local levels. Internally, the *EDFacts* team has established the *EDFacts* Data Governance Board (EDGB), which works with the Department's P-12 program offices to increase standardization of data definitions, improve efficiency and effectiveness in collecting P-12 information from SEAs, and improve the Department's capabilities to put the data to new uses. The EDGB is currently working with the Office of Special Education Programs to further coordinate and harmonize the requests for data needed to meet IDEA Part B and Part C requirements with the data requests needed for *EDFacts* reporting. The standardization of data through *EDFacts* also helps States build more efficient data systems. To date, the Department has transformed six of the eight IDEA Part B data collections; through these efforts, data are now available earlier, data quality has improved, and data inconsistencies are identified that previously were missed. The ESEA Consolidated State Performance Report leverages quantitative data reported directly to *EDFacts*, pre-populating the online collection screens and enabling the review of these data by State program officers. The *EDFacts* team has also worked with the Department's Office for Civil Rights in seeking to reduce burden by using information *EDFacts* already receives to replace items previously collected directly through the Civil Rights Data Collection (CRDC).

CRDC. The purpose of the CRDC is to obtain data related to the obligations of public elementary and secondary schools to provide equal educational opportunity, consistent with both the U.S. Constitution and Federal statute. To fulfill this goal, the CRDC must collect a variety of information, including student enrollment and educational programs and services data that are disaggregated by race/ethnicity, sex, limited English proficiency, and disability. Since its beginning in 1968 (when it was known as the Elementary and Secondary School Survey), the CRDC has been one of the few national sources of continuously collected data regarding race and civil rights, which permits understanding of changes occurring nationwide and in school districts over more than 40 years. The data are vital to our understanding of the opportunity gap in our schools. The CRDC is a long-standing and important tool in the Office for Civil Rights' overall strategy for administering and enforcing the civil rights statutes for which it is responsible. CRDC data are also used by other Department offices as well as policymakers and researchers outside of the Department in identifying discrimination and inequities in order to target measures to ensure equal educational opportunity and close the persistent educational achievement gap in America.

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The Office for Civil Rights recognizes the concerns expressed by districts about reporting the same data to both their State and to the Department for the CRDC and has taken steps to address those concerns. To reduce burden on districts, the CRDC for a number of years has offered States the option of providing data on behalf of their school districts. However, for the 2009-10 CRDC, Florida was the only State that chose this option to reduce burden for its districts. As mentioned above, the CRDC no longer collects this data from districts that are already collected by States and reported to the Department through *EDFacts* (e.g., high school completers and students with disabilities by disability category or placement). Additionally, with each new paperwork clearance, the CRDC requirements are refined to improve the measurement of educational outcomes, which sometimes results in the elimination of previously required elements; for example, beginning with the 2009-10 CRDC, data on promotion and graduation testing are no longer collected.

Alignment of Grant Competitions. Beyond its data collection and reporting requirements, the Department is also seeking to reduce unnecessary burden to grantees by aligning its grant competitions. In order to reduce burden for States and districts that apply for Federal grants, and to encourage consistency within and among States, the Department has used the same definition of “student growth” for all of its major initiatives. For example, the Race to the Top program, ESEA flexibility, and the Teacher Incentive Fund all use that definition. Additionally, as the Department has encouraged States and districts to adopt comprehensive teacher and principal evaluation systems, we have consistently asked for those systems to include at least three performance levels and be based, in significant part, on student growth. This has reduced burden for States and districts as they develop their systems and apply for Federal grants and other funds, and we have heard positive feedback from external stakeholders on our consistency in these issues. For example, during a recent negotiated rulemaking on teacher preparation, several panelists familiar with these definitions argued that, even if they did not fully support the exact language we have chosen to use, they did not want to see the language changed, out of concern for causing States and districts unnecessary complications.

OMB Circular A-87 – Burden Reduction. As noted in our technical edits, over the past year and in consultation with the Office of Management and Budget (OMB), the Department has been exploring opportunities to reduce burden for States and school districts associated with “time-and-effort” reporting required under OMB Circular A-87 (now codified at 2 CFR part 225). States, districts, and other stakeholders, for example, have repeatedly identified time-and-effort documentation under OMB Circular A-87 as a source of administrative burden. Circular A-87 requires individuals whose salaries, in whole or in part, come from Federal funds to document that the proper share of their time is spent on work activities allowed under the applicable Federal program. Errors made in documenting time and effort are a common source of audit findings by the Department’s Office of Inspector General, as well as State and local auditors, and can result in substantial financial liabilities for districts if their personnel costs are determined to be unallowable or unsupported. The information included in time-and-effort documentation demonstrates the proportion of time spent on allowable cost activities under Federal grants—it does not speak to the quality of personnel, their activities, or outcomes achieved. Last October, we solicited suggestions from interested parties on potential ways to ease the burden of time-and-effort reporting. Taking into account the feedback we received, the Department is developing a simpler system for reporting time and effort.

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact

George Scott, (202) 512-7215 or scottg@gao.gov

Staff Acknowledgments

In addition to the contact named above, the following staff members made important contributions to this report: Elizabeth Morrison, Assistant Director; Jason Palmer, Analyst-in-Charge; Sandra Baxter; Jamila Kennedy; and Amy Spiehler. In addition, Sarah Cornetto and Sheila McCoy provided extensive legal assistance. Jean McSween, Timothy Bober, Phyllis Anderson, and Kathleen Van Gelder provided guidance on the study.

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