



June 2024

SPECIAL EDUCATION

Education Needs
School- and District-
Level Data to Fully
Assess Resources
Available to Students
with Disabilities

GAO Highlights

Highlights of [GAO-24-106264](#), a report to congressional requesters

Why GAO Did This Study

During school year 2021–22, around 7.3 million children ages 3 through 21 received special education and related services under the Individuals with Disabilities Education Act (IDEA). This act is the primary federal special education law for children and youth with disabilities. Last reauthorized in 2004, IDEA was enacted to ensure access to a free appropriate public education for all children with disabilities. One of IDEA’s stated purposes is to assess, and ensure the effectiveness of, efforts to educate children with disabilities.

GAO was asked to review obstacles to providing special education and how the distribution of resources for educating students with disabilities varies across states and school districts. This report addresses obstacles to educating students with disabilities and efforts to mitigate those obstacles, as well the availability of resources for special education.

GAO visited states and school districts selected based on experts’ recommendations of states with notable strategies for providing special education. GAO interviewed Education officials and analyzed the most recent available national data on special education resources and expenditures.

What GAO Recommends

GAO is recommending that Congress consider granting Education authority to collect school- and district-level data, where feasible, on special education and related resources.

View [GAO-24-106264](#). For more information, contact Jacqueline Nowicki at (202) 512-7215 or nowickij@gao.gov

June 2024

SPECIAL EDUCATION

Education Needs School- and District-Level Data to Fully Assess Resources Available to Students with Disabilities

What GAO Found

All 32 entities GAO visited—including 16 school districts, four state educational agencies, and 12 special education organizations across four states—said personnel shortages were a key obstacle to educating students with disabilities. This is consistent with GAO’s 2022 work on teacher shortages, which showed a nationwide shortage of special education teachers. Other obstacles cited by officials in most districts were insufficient time for professional development, challenges communicating with parents, and insufficient collaboration between general and special education staff. The snowball effect of these obstacles may result in some students not receiving needed education and services (see figure). Officials said some students do not receive high-quality education, some receive delayed services, and some do not receive services at all. State and school district officials described strategies to mitigate these obstacles, including mentorship programs and ways to grow the teacher pipeline.

Snowball Effect of Reported Obstacles to Educating Students with Disabilities



Source: GAO analysis of interviews and supporting documentation. GAO (background); stock.adobe.com (icons). | GAO-24-106264

Department of Education data showed that many students with disabilities attend schools without key personnel. In the 2021–22 school year, just 20 percent of public-school students with disabilities attended a school having a social worker, school psychologist, school nurse, and counselor. GAO also found variation across states in student with disabilities-to-staff ratios (ranging from 9 to 1 in one state to 30 to 1 in another). Although research suggests that resources are often distributed unequally across schools within districts, most data—such as the number of certain special education staff—are not available at the school level. These data gaps hinder Education’s ability to assess the distribution of resources in its efforts to address a stated purpose of IDEA. Education officials told GAO that, in general, they do not have the statutory authority to collect such data. By granting Education authority to collect school- and district-level data, Congress could enable Education to better assess how special education resources are distributed at these levels, and why any disparities exist.

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Abbreviations

618 data	IDEA Section 618 Data Products
Civil rights data	Civil Rights Data Collection
FAPE	free appropriate public education
FTE	full-time equivalent
IDEA	Individuals with Disabilities Education Act
IEP	Individualized Education Program
NCES	National Center for Education Statistics
OEWS	Occupational Employment and Wage Statistics

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June 27, 2024

The Honorable Bernard Sanders
Chair
Committee on Health, Education, Labor and Pensions
United States Senate

The Honorable Robert C. “Bobby” Scott
Ranking Member
Committee on Education and the Workforce
House of Representatives

The Honorable Patty Murray
United States Senate

Around 7.3 million children aged 3 through 21 received special education and related services during school year 2021–22 under Part B of the Individuals with Disabilities Education Act (IDEA). This act is the primary federal special education law for children and youth with disabilities. This 7.3 million represents an increase of 12 percent over the nearly 6.5 million served in school year 2009–10.¹ Under IDEA, eligible students with disabilities are guaranteed a free appropriate public education (FAPE).²

In practice, national data show that students with disabilities face persistent achievement gaps. In February 2024, the Department of Education released new analysis showing what it describes as “troubling differences in the experiences of students with disabilities compared to their non-disabled peers.”³ For example, students with disabilities were overrepresented in disciplinary actions and underrepresented in

¹U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, Digest of Education Statistics, 2022, table 204.30 (Feb. 2023).

For the purposes of this report, we use the term “students with disabilities” to refer to K-12 students receiving special education and related services under IDEA.

²20 U.S.C. § 1400(d)(1).

³U.S. Department of Education, Office for Civil Rights, “U.S. Department of Education’s Office for Civil Rights Releases New Resources on Students with Disabilities,” press release, Feb 20, 2024, <https://www.ed.gov/news/press-releases/us-department-educations-office-civil-rights-releases-new-resources-students-disabilities>, and *Profile of Students with Disabilities in U.S. Public Schools During the 2020-21 School Year*, February 2024.

Advanced Placement courses, gifted and talented programs, and dual enrollment or dual credit programs. These outcomes raise questions about the extent to which students with disabilities receive adequate supports needed for equitable access to high-quality education.

You asked us to review how the distribution of resources for educating students with disabilities varies across states and school districts, as well as obstacles to providing special education. This report addresses 1) key obstacles to educating K-12 students with disabilities and these obstacles' implications for student learning, 2) how selected states and school districts are mitigating these obstacles, and 3) the availability of resources for educating students with disabilities.

To address the first two objectives, we visited four states – California, Georgia, Kansas, and New Hampshire. We selected these states based on special education experts' suggestions of states that have developed notable strategies to mitigate obstacles to educating students with disabilities, and for geographic variation. In each state, we interviewed officials from the state education agency as well as officials from three to five school districts (16 total) selected via snowball sampling. We also interviewed representatives from 12 organizations (one to five per state) with special education expertise (special education organizations).⁴ We asked all interviewees about obstacles to educating students with disabilities, the factors contributing to and implications of those obstacles, and efforts to mitigate the obstacles. The information obtained from our interviews in the four states is not generalizable to all states.

To address the third objective, we interviewed officials from the Department of Education and analyzed Education's Civil Rights Data Collection (civil rights data) from school year 2020–21 and its IDEA Section 618 Data Products (618 data) from 2008 to 2022. For both data sets, these were the most recent years of data available at the time of this analysis. Specifically, we examined the distribution of students with disabilities and the staff who educate them across the United States. We assessed the reliability of these data by reviewing related documentation published by Education, interviewing Education officials, and conducting electronic data testing for missing data, outliers, obvious errors and/or logic tests for each analysis conducted. We found them to be sufficiently

⁴These special education organizations included such groups as disability rights advocates, parent information centers, regional special education agencies, and teachers' unions.

reliable for the purposes of this report. See appendix I for detailed information about our methodology.

We conducted this performance audit from September 2022 to June 2024 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

Students with disabilities are a diverse group with a wide range of abilities and needs. These students are generally identified as having one or more of a variety of different disability categories recognized under IDEA, such as intellectual disabilities, hearing and visual impairments, speech or language impairments, orthopedic impairments, autism, and traumatic brain injury.⁵ In the 2004 amendments to IDEA, Congress stated that a more equitable allocation of resources is essential for the federal government to meet its responsibility to provide an equal educational opportunity for all individuals.⁶

IDEA Part B provides grants to states to assist them in providing special education and related services to eligible children with disabilities beginning at age 3 and possibly lasting to the student's 22nd birthday, depending on state law or practice.⁷ Across all states and the District of Columbia, the percentage of students aged 3 to 21 who received special education services ranged from 11 to 20 percent in the 2021–22 school year.⁸

Special education and related services (such as speech therapy, psychological services, occupational therapy, and physical therapy) are

⁵20 U.S.C. § 1401(3)(A).

⁶20 U.S.C. § 1400(c)(7).

⁷20 U.S.C. §§ 1411(a)(1), 1412(a)(1)(B), 1419. Part B grants include the Grants to States program, for children ages 3 through 21, and the Preschool Grants program, for children ages 3 through 5.

For the remainder of this report, we are using the phrase “special education services” to refer to special education and related services.

⁸U.S. Department of Education, Institute of Education Sciences, National Center for Education Statistics, Digest of Education Statistics, 2022, table 204.70 (Feb. 2023).

provided as laid out in an individualized education program (IEP). An IEP is a written plan developed by a team of school officials, parents, and (when appropriate) the student. It includes things like a statement of the student's present levels of academic achievement and functional performance, annual goals, and the services the student needs to attain those goals.⁹ Because IEPs are tailored to each student's needs, the types of services and the number of weekly hours of specialized instruction differ across IEPs (see fig. 1).

Figure 1: Educational and Related Services That May Be Included in Individualized Education Programs



Source: GAO analysis of the Individuals with Disabilities Education Act (IDEA) 20 U.S.C. § 1401(26). GAO (icons). | GAO-24-106264

Note: A free appropriate public education, guaranteed to students with disabilities under the Individuals with Disabilities Education Act (IDEA), includes special education and related services (such as speech therapy, psychological services, occupational therapy, and physical therapy) that, among other requirements, are provided as laid out in an individualized education program (IEP). An IEP is a written plan developed by a team of school officials, parents, and (when appropriate) the student. It includes things like a statement of the student's present levels of academic achievement and functional performance, annual goals, and the services the student needs to attain those goals. 20 U.S.C. § 1414(d)(1)(A).

⁹20 U.S.C. § 1414(d)(1)(A).

Staff Involved in Providing Special Education

Various staff are involved in providing FAPE to students with disabilities:

- **Special education administrators** oversee and coordinate the provision of special education within and across schools within a school district.
- **Special education teachers** generally teach in separate special education classrooms or provide instruction alongside teachers of general education classrooms. They assess students' learning needs, help develop and implement IEPs, track students' progress toward IEP goals, and adapt lesson plans in response to students' needs. They also collaborate with other school staff and students' families.
- **Special education paraeducators** (termed paraprofessionals in IDEA) assist students with disabilities one-on-one, in small groups, and in larger classroom settings. They assist with physical and self-care tasks, behavioral needs, record-keeping, and tracking students' progress toward IEP goals. They also provide direct instructional support.
- **Related service providers**, including school counselors, school nurses, social workers, school psychologists, speech language pathologists, and physical or occupational therapists, provide specialized support.
- **Many other staff** support the provision of special education services. For example, general education teachers also educate students with disabilities. Bus drivers and bus monitors (who ride on school buses to assist the driver with student supervision) provide transportation services.

Federal Role in Special Education

Last reauthorized in 2004, IDEA was enacted to ensure that all children with disabilities have access to FAPE; to protect the rights of those children and their parents; and to assist states, localities, educational service agencies, and federal agencies in educating those children.¹⁰ Another stated purpose of IDEA is to assess, and ensure the effectiveness of, efforts to educate children with disabilities. IDEA is administered at the federal level by Education's Office of Special Education Programs. The office's mission is to "lead the nation's efforts to improve outcomes for children with disabilities, birth through 21, and their

¹⁰20 U.S.C. § 1400(d)(1).

families, ensuring access to fair, equitable, and high-quality education and services.”¹¹

Education is responsible for monitoring states’ implementation of IDEA. IDEA states that the primary focus of federal and state monitoring activities is to improve educational results and functional outcomes for all children with disabilities and to ensure that states meet the law’s requirements, particularly those related to improving educational results.¹² IDEA also specifies monitoring priorities for Education, including using quantifiable indicators to measure performance related to the provision of FAPE in the least restrictive environment.¹³

Education also collects and analyzes data on special education. Under section 618 of IDEA, states are required to submit certain data, known as 618 data, to Education. These data include information on students with disabilities aged 3 through 21 who receive special education services under IDEA Part B.¹⁴ The 618 data collection includes information on the number of students with disabilities, state assessment results, discipline, educational environments, and staffing. Education analyzes these data and presents its analysis in an annual report to Congress. A key purpose of the annual report is to describe the nation’s progress in assessing the effectiveness of efforts to provide IDEA services to children with disabilities.

Education has other data collections that include information relevant to special education. For instance, Education’s Civil Rights Data Collection compiles data on key education and civil rights issues in public schools, including information on student enrollment and student access to

¹¹Another main responsibility of Education’s Office of Special Education Programs is to award funds annually through formula grants to state agencies which, in turn, provide these funds to eligible school districts to carry out applicable IDEA requirements.

¹²20 U.S.C. § 1416(a)(2).

¹³20 U.S.C. § 1416(a)(3).

¹⁴According to Education, there are eight authorized data collections under Part B: (1) child count, (2) educational environments, (3) personnel, (4) exiting, (5) discipline, (6) assessment, (7) dispute resolution, and (8) maintenance of effort reduction and coordinated early intervening services.

educational programs and services.¹⁵ Most of these data can be disaggregated by various demographic characteristics, including disability. Education also publishes data on school district finances, including information on staffing and staff salaries.¹⁶

¹⁵Another source of data for Education is statewide longitudinal data systems. Education provides grants and services to states to enhance the ability of states to efficiently and accurately manage, analyze, and use education data, including individual student records. According to Education officials, these systems have been used by researchers funded by the National Center for Special Education Research to provide a picture of students' longitudinal academic trajectories.

¹⁶These data are part of Education's National Center for Education Statistics (NCES) School District Finance Survey. NCES and the U.S. Census Bureau collaborate on the collection of these public education finance data. The Census Bureau acts as the primary collection agent for the School District Finance Survey data collection and produces a data file for distribution and reporting by NCES.

Federal IDEA Part B Funding is Equivalent to Less than One-third of the Cost of Special Education

Based on available salary data for some of the educators and service providers that work with students with disabilities, we found that Part B grants are equivalent to about one-third of the salaries of those personnel. However, that analysis excluded the cost of benefits for those personnel (data on benefits is not available) as well as the cost of salaries and benefits for other key staff such as paraeducators and transportation staff. Furthermore, it did not include the costs of any non-personnel related expenses, such as transportation and assistive technology. Using Bureau of Labor Statistics occupation and industry data from 2021, we estimated that federal IDEA Part B grants were roughly equivalent to 30 percent of the cost of salaries for special education teachers, audiologists, occupational therapists, physical therapists, and speech-language pathologists who worked with students with disabilities in the 2021-22 school year. (The estimate has a margin of error of 0.24 percentage points.)

Source: GAO analysis of Bureau of Labor Statistics data. | GAO-24-106264

Education also provides grants and guidance to help states and school districts provide FAPE to students with disabilities. This includes a series of grants offered to universities with preparation programs for special education teachers, administrators, and related service providers. Education also provides grants to states for professional development aimed at improving outcomes for students with disabilities. Further, Education sponsors a network of parent information centers to improve communication between school districts and parents.

Variation in IDEA Funding Across States

In fiscal year 2022, the total appropriation for IDEA Part B was approximately \$13.8 billion.¹⁷ Generally, federal IDEA Part B funding per student varied across states, from \$1,450 in Pennsylvania to \$2,832 in Louisiana in school year 2021–22. States and school districts are required to pay for all costs of educating students with disabilities not covered by IDEA grants. Education reports the total amount of federal and state funding received by individual school districts for special education. However, there is no central data source on the amount of local funding provided for special education. Existing research has found that the amount of local funding for K-12 education varies widely across school districts, suggesting that the amount of local funding for special education may also vary.¹⁸

¹⁷This amount includes grants to the 50 states and Washington, D.C., and grants to U.S. territories and to the freely associated states.

¹⁸See, for example, Massachusetts Department of Elementary and Secondary Education, *A First Look at School-Level Expenditures*, DESE Policy Brief (December 2019).

School District Officials Cited Staffing Shortages and Other Obstacles to Providing FAPE to Some Students with Disabilities

Staffing Shortages Were the Most Widely Cited Obstacle to Educating Students with Disabilities

Representatives from all 32 entities we visited named shortages of qualified personnel as a key obstacle to educating students with disabilities. This includes all 16 school districts, all four state education agencies, and all 12 special education organizations. Moreover, school district officials in three states specified that it was the single largest obstacle they faced.¹⁹ This is consistent with our 2022 work on teacher shortages, which showed that nationally, special education teacher shortages were prevalent.²⁰ These shortages affect all types of professionals involved in educating or providing services to students with disabilities (see table 1).

Table 1: Number of Selected School Districts Reporting Shortages of Special Education-Related Professionals

Type of professional	Number of school districts (out of 16) reporting shortages	Number of selected states (out of four) in which districts reported shortages
Special education teachers	16	4
Speech language pathologists	15	4
Paraeducators	13	4
General education teachers	13	4
Substitute teachers	13	4
Bus drivers	13	4

¹⁹In reporting what interviewees told us, we use “officials” to refer to groups of state education agency officials and/or school district officials. “Stakeholders” refers to groups including both officials and representatives of special education organizations. When we attribute statements to officials or stakeholders from a specific number of states, it means at least one official or representative of a special education organization in each state provided that perspective. When we say that “some” officials or stakeholders reported something, it means at least two interviewees provided that perspective.

²⁰See GAO, *K-12 Education: Education Should Assess Its Efforts to Address Teacher Shortages*, [GAO-23-105180](#) (Washington, D.C.: Oct. 27, 2022).

Type of professional	Number of school districts (out of 16) reporting shortages	Number of selected states (out of four) in which districts reported shortages
Occupational therapists	12	4
School psychologists	11	4
Physical therapists	6	4
Bus monitors	6	3
Special education administrators	5	3
American Sign Language interpreters	5	3
Behavioral staff	5	3
Nurses	3	2

Source: GAO analysis of interviews and supporting documentation. | GAO-24-106264

Note: We spoke with 16 school districts across four states. Behavioral staff include specialists such as board-certified behavior analysts and registered behavior technicians.

Representatives of school districts, states, and special education organizations across all four states noted that while these shortages are not new, they have grown worse since the start of the COVID-19 pandemic (see text box). Stakeholders across all four states also said too few college students are now studying to enter the field, and existing staff are shifting to general education or leaving education entirely.²¹ Indeed, our 2022 work found that between school years 2009–10 and 2019–20, the number of individuals obtaining special education degrees declined slightly. However, the need for special education teachers during that same period rose substantially because of the increase in the number of students receiving special education services.²²

Effects of the COVID-19 Pandemic on Staffing Shortages

Consistent with our 2022 work on teacher shortages nationwide, stakeholders from all four states we visited described how COVID-19 exacerbated special education staffing shortages. Many stakeholders said that mental health problems and negative behaviors among students have been increasing since the start of the pandemic, further fatiguing special education staff. Additionally, some stakeholders mentioned that staff now had greater desire for flexible or remote work; staff who do not want to work in-person full-time may choose to leave education. Moreover, they told us that formal complaints and litigation have increased. Some said responding to this litigation increases pressure on staff and can contribute to burnout.

Source: GAO analysis of interviews and supporting documentation, and prior GAO work ([GAO-23-105180](#)). | GAO-24-106264

²¹Stakeholders in all four states also mentioned that rural school districts face particular challenges in recruiting special education staff. This aligns with our previous finding that teacher shortages are more concentrated in rural than suburban areas. See [GAO-23-105180](#).

²²See [GAO-23-105180](#).

School districts across all four states have struggled to fill empty positions. For example, officials from one district told us that 28 special education teacher positions in their district remained vacant for the entire 2022–23 school year, compared to an average of five or six, historically. Alternatively, district officials in all four states told us they have filled slots with personnel who are not fully qualified. For example, some school districts said they use uncertified substitutes to teach classes with long-term teacher vacancies. In other cases, paraeducators are asked to step up as teachers despite not having a teaching degree.²³

Representatives we spoke with from school districts, states, and special education organizations identified many factors that contribute to staffing shortages. The four frequently mentioned factors described here closely align with those identified in our 2022 work on nationwide teacher shortages.²⁴

Licensing Issues

Stakeholders we spoke with in all four states we visited told us their states had too few certification and degree programs preparing people for special education careers. For example, state education officials told us Kansas has no universities with certification programs for teachers for the Deaf or visually impaired. Additionally, officials from school districts in two states stated that lack of inter-state reciprocity for licenses for teachers or speech language pathologists makes it difficult to hire new staff because they have trouble recruiting across state lines.²⁵

High Cost of Becoming a Teacher

Stakeholders in all four selected states cited high entry cost to the profession as a factor preventing more students from enrolling in special education certification programs. First, higher education is expensive, and stakeholders said students are unwilling to take on large amounts of debt for a low-paying career. Second, in some cases, special education

²³The permissibility of using uncertified staff is determined at the state level and varies by state.

²⁴See [GAO-23-105180](#).

²⁵According to Education Commission of the States, an education policy group, “Teacher license reciprocity allows educators who hold a teaching license in one state to earn a license in another state, subject to meeting state-specific requirements. Most states have policies in place to extend reciprocity for certain teachers, but the rules vary by state, and few states provide full reciprocity for all fully licensed teachers from other states.” Education Commission of the States, *50-State Comparison: Teacher License Reciprocity* (Denver, CO: 2020), <https://www.ecs.org/50-state-comparison-teacher-license-reciprocity/>.

degrees require an extra year of schooling beyond what is required for general education degrees, which adds to the cost.

Staff Compensation

Officials from districts in all four states reported that low pay contributes to special education staffing shortages. For example, district officials reported paying paraeducators as little as \$9 an hour. Officials from districts in all four states told us they could better recruit and retain special education teachers if they could pay them more. Our analysis of Bureau of Labor Statistics data found that over the last 10 years, nationwide, special education teachers tended to earn less than \$2,000 more per year than general education teachers.

Similarly, district officials told us that limitations in what they can pay make it difficult to recruit and retain related services staff because they can earn more working elsewhere, such as in hospitals or clinics. This is supported by our analysis of Bureau of Labor Statistics data, which also showed that on average, speech language pathologists and occupational therapists earn less working in education than in other fields such as medicine.

School Workplace Culture

District officials from all four states told us that in the past several years, the challenges of working in special education have increased. This is partly because more students are receiving special education services. Officials noted that while special education settings have always posed particular challenges, such as the need to address students' behavioral needs and the risk to staff of physical injury, the severity of the students' disabilities has increased in recent years. This means that some of their students need additional or more intensive services, and special education staff face increased challenges.

Also, as fewer people enter the special education field and others leave it, this has created a cycle of increasing caseloads for already stressed staff. As caseloads increase, the administrative and paperwork burden carried by each staff member likewise increases. Stakeholders further described how this increased administrative responsibility both increases the stress on the staff members and leaves them less time to spend in the classroom educating students (see fig. 2).

Figure 2: Reported Factors Contributing to Staffing Shortages



Source: GAO analysis of interviews and supporting documentation. GAO (background); stock.adobe.com (icons). | GAO-24-106264

Officials from Most Districts Also Identified Insufficient Time for Professional Development, Communication Challenges with Parents, and Insufficient Collaboration as Obstacles

Insufficient Time for Professional Development

Officials from 15 of 16 school districts across all four states said that it was difficult to provide professional development opportunities for staff, often due to time constraints. District officials emphasized that ongoing training in special education topics is important not only for special

education teachers and paraeducators, but also for general education teachers, bus drivers, and substitute teachers.

District officials from all four states noted reasons why finding time for professional development is difficult. Some noted that teachers are contractually limited to only a few days of training per year, and state-mandated or general education topics often take priority over special education-specific professional development. District officials cited the shortage of substitutes, who are needed to cover classes while teachers attend training. When training is instead offered outside the school day, officials told us lack of pay for evening or weekend training combined with general fatigue from other work demands make some staff unwilling to attend.

Challenges Communicating with Parents

Officials from 15 of 16 school districts across all four states said that challenges communicating with parents were an obstacle to educating students with disabilities. For example, officials described difficulties reaching parents who work nights, or noted that it is difficult to build positive relationships with parents who have negative preconceptions of special education.

Officials from school districts in three states noted particular challenges communicating with parents who are not fluent in English. School districts may have difficulty finding providers to interpret conversations or translate documents into all the many languages spoken by students' families. Stakeholders in California also told us that a particular challenge to providing special education in a timely fashion is related to the requirement under state law to obtain informed parental consent prior to implementing a child's initial IEP. Specifically, it may take a district months to find a translator to translate a child's IEP, during which time the student must wait to receive services.

Challenges with Collaboration Between General and Special Education Staff

Officials from 12 of 16 school districts across all four states cited lack of collaboration between special education and general education staff as an obstacle to educating students with disabilities. Stakeholders described lack of collaboration at both the classroom and administration levels. School district officials in three states reported that in their districts, general education teachers expect special education teachers to take full responsibility for educating students with disabilities, including when the student is in the general education classroom. At the administration level, stakeholders in three states reported that administrators do not support special education staff as much as general education staff. For example, administrators may focus on the professional development or resource

needs of general education but not special education staff.

Representatives of one special education organization told us that when special education teachers do not feel supported by administrators or feel that the administrators are requiring them to implement practices not in the best interest of the students, some teachers will leave the profession.

On the other hand, district officials from three states attributed the lack of collaboration to competing demands on staff time. Some told us that general educators may wish to collaborate with special educators to improve education for students with disabilities but find no time in the day to do so. Officials from one school district told us that meetings in which they plan to engage in big-picture strategizing instead devolve into discussions of individual students because there is no other time in the week for this work.

The obstacles to educating students with disabilities described above are interrelated. For example, the lack of professional development can prevent staff from developing adequate skills, which can increase their stress and lead them to leave the profession, feeding the staffing shortages. The snowball effect of these combined obstacles may prevent some students with disabilities from receiving the education and services to which they are legally entitled (see fig. 3).

Figure 3: Snowball Effect of Reported Obstacles to Educating Students with Disabilities



Source: GAO analysis of interviews and supporting documentation. GAO (background); stock.adobe.com (icons). | GAO-24-106264

Officials from Most School Districts We Visited Reported Problems Providing FAPE to Some Students with Disabilities

When we asked about the implications of the various obstacles to educating students with disabilities, officials from 14 of 16 school districts across all four states told us there were problems providing special education services to students. Specifically, they said that in their experience, some students do not receive high-quality education; some students do not receive special education services at all; and some students' services are delayed. All of these problems may indicate that FAPE is not being provided.²⁶

Low-quality education and services. Officials from 10 school districts across all four states told us that some students with disabilities were not receiving high-quality special education services. For example, officials

²⁶We did not examine states' or school districts' compliance with IDEA as part of this review.

from one school district said their students with disabilities were receiving FAPE, but not the level of high-quality education the officials would be comfortable with. Officials from another district said that when they address vacancies by contracting with therapists who only provide virtual services, students who would gain more from in-person therapy will not receive high-quality services they need. Officials from some districts told us that they sometimes had to hire unqualified staff who could not provide high-quality education, preventing students from meeting their IEP goals. One regional special education agency said this was not a new problem; they said school districts in their region had not been providing high-quality special education services for well over a decade.

Services not provided. Officials from nine school districts across three states told us these obstacles have resulted in some of their students in special education not receiving needed special education services. For example, officials from one district told us that when they do not have a special education teacher in a classroom on the first day of school, there will be no one to implement students' IEPs. Similarly, if the district is short an occupational therapist, students will not receive occupational therapy services.

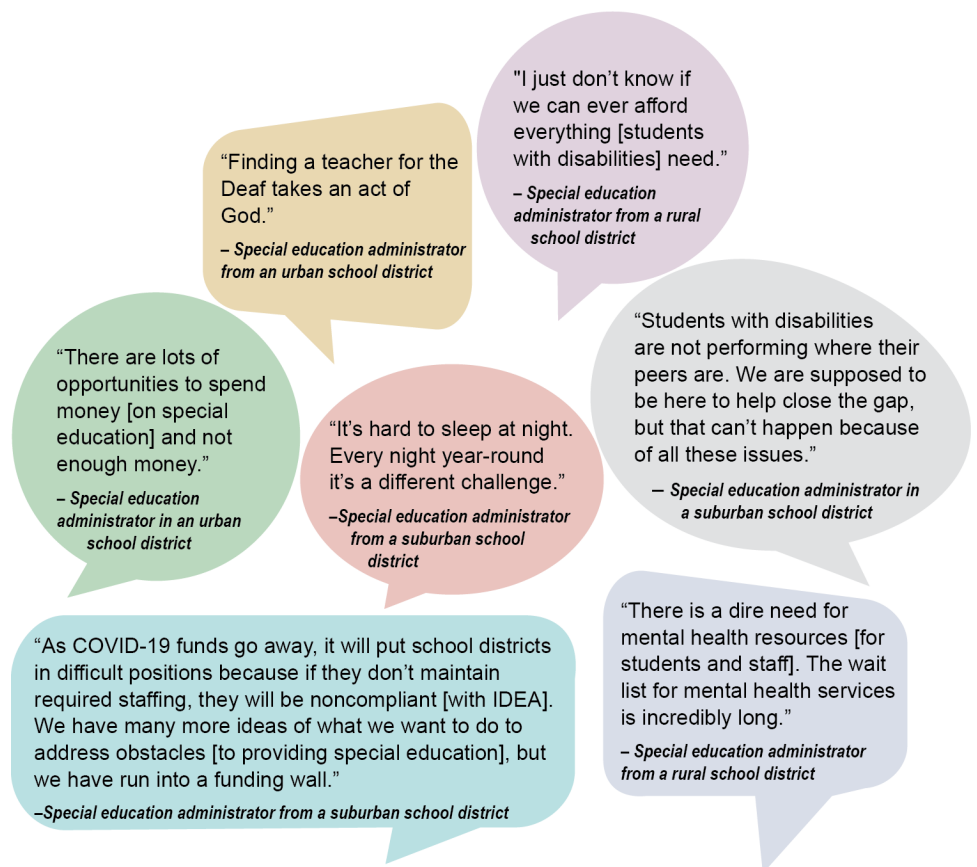
Some stakeholders described how in response to staffing vacancies, staff would either write IEPs listing services the child needed but that they knew the school could not actually provide, or alternatively pare down students' IEPs to list only what the school could provide, not what the students needed. Either way, the students may ultimately not receive the services they need. In addition, one regional special education agency representative described how a lack of professional development opportunities may mean that staff are inadequately trained to write IEPs with appropriate goals and supports. Representatives of one teachers' union explained how lack of collaboration with general education staff can also contribute to inadequate service provision: school administrators who mistakenly think IEPs lay out what students' parents want rather than what the students need will not collaborate with special education staff to implement the IEPs with fidelity.²⁷

Delayed services. Officials from six school districts across all four states said that for some students, services are delayed. For example, officials

²⁷Officials from two school districts across two states also said that staff burnout due to staffing shortages and staff's lack of skills due to lack of staff professional development lead to more students dropping out or being expelled. These students no longer receive special education services for as long as they are not in school.

from some school districts with shortages of service providers told us students may have to wait until the summer to receive make-up services that they were supposed to receive during the school year. Additionally, some school district officials said staffing shortages have led to delays in some students' initial evaluations and, in turn, the provision of special education services for which they qualify. See figure 4 for information on additional concerns about special education expressed by special education administrators from selected school districts.

Figure 4: Voices from the Field: Concerns about the Future of Special Education



Source: GAO analysis of interviews. | GAO-24-106264

Officials from States and School Districts Described Efforts to Mitigate Obstacles to Educating Students with Disabilities

State and school district officials in our four states described many approaches they take to mitigate obstacles to educating students with disabilities. Some of these strategies benefit general education overall as well as special education specifically.

Growing the Pipeline for New Staff

Some efforts to address staffing shortages focus on encouraging more people to enter the special education field. Three states we visited provide financial incentives. For example, California's Golden State Teacher Grant program provides up to \$20,000 for students obtaining credentials as California teachers, school psychologists, or school counselors. Some funds are reserved for students pursuing teaching credentials in special education. Grant recipients must teach in high-priority schools for at least four years or repay the grant. State education officials told us that from July 2020 to September 2022, the program funded 383 students to become special education teachers. Taking a different approach, Kansas and New Hampshire have programs to allow university students to teach for pay while obtaining their credentials, potentially mitigating student debt.

At the district level, officials from five school districts across all four states described using "grow-your-own" programs to help paraeducators or other staff become special education teachers. For example, some districts provide support to participants such as tuition reimbursement for classes at partner universities. Officials from these five districts collectively reported having grown at least 26 special education teachers through the programs. They said homegrown teachers with previous experience in special education are more likely to stay than other new special education teachers. Officials from one district told us that eight of the 10 "grow-your-own" special education teachers (80 percent) the district hired from 2018 to 2021 were still teaching special education there in 2023, compared to 20 of the other 33 special education teachers (61 percent) hired in those years.

Hiring Outside Providers

Officials from 12 of 16 districts told us they hired contractors to fill vacancies, particularly for related service providers like speech language pathologists, when they were unable to hire them directly. However, school district officials generally noted that contractors are more expensive than employees. On the other hand, officials from one school

district said contracting with their own retired special education teachers to conduct case management effectively relieved administrative burden on special education teachers while ensuring continuity of services for students. Taking a different tack, officials from another school district said they have contracted with special education teachers from the Philippines. Because these teachers' visas are temporary, the district must hire and train new teachers over and over, but officials felt this was their only option to fill vacant positions.

Mentorship Programs

To support retention of qualified personnel, some selected states coordinate mentorship programs for newer staff. For example, Georgia's Teacher/Provider Retention Program provides coaching and other support to new special education teachers. Georgia state education officials reported that from June 2023 through January 2024, over 97 percent of participants reported satisfaction with the training they received through this program. The Kansas State Department of Education coordinates a statewide e-mentoring program pairing experienced teachers with new special education teachers. According to their analysis of data for 2018–19 e-mentoring participants, 5 years after starting the program, 80 percent of mentees were still educators in Kansas, and 68 percent were still in special education. Such retention efforts are particularly important because as we reported in 2022, research shows that recruitment challenges are only partly responsible for staff shortages; schools also face significant challenges retaining staff.²⁸

Promoting Access to Professional Development

State education agencies have made efforts to increase access to professional development. For example, the New Hampshire Department of Education has partnered with a private firm to provide free training for paraeducators. The department offers in-person and online trainings, varying the in-person locations to be more convenient for people in the more remote parts of the state. State education officials told us attendance at these trainings has been high.

Providing Parent Resources

Some states have developed programs and resources to help build relationships between school districts and parents. For example, the Georgia Department of Education will pay for a neutral facilitator to join IEP meetings at the request of parents or school district officials. This is intended to help build relationships among all participants. State education officials and special education organization representatives told us that parents who took advantage of facilitated IEP meetings were

²⁸See [GAO-23-105180](#).

overwhelmingly satisfied. Facilitation also helps resolve disputes early on so that parents are less likely to file formal complaints with the state, according to state education officials. Georgia also created a Special Education Help Desk phone line that lets parents speak directly to a state-level special education expert. Representatives of one special education organization told us this help desk makes parents of students with disabilities feel state leaders care about their children.²⁹

Restructuring Organizational Charts

To promote collaboration between special and general education staff, two school districts we visited have restructured or plan to restructure their organizational charts so that special education staff report to general education administrators. Officials from one district said this change increased communication between general and special education staff and helped staff recognize that students with disabilities are general education students first. Moreover, officials said the change led the secondary school leadership to assess graduation rates for students with disabilities for the first time. As a result, the district developed a new course sequence preparing students with disabilities to earn a diploma, and officials expect graduation rates among students with disabilities to rise.

Capacity-Building Grants to Districts

In 2023, Georgia provided \$10 million for school districts to build their capacity to provide special education, with a significant portion earmarked for rural school districts.³⁰ School districts could apply for grants of up to \$75,000 and had some discretion to tailor their use to local obstacles to educating students with disabilities. For example, our selected Georgia school districts used the funds to purchase student progress monitoring software to help staff track students' IEP progress, interactive robots that help students with autism develop social and emotional skills, a behavior intervention program, and other therapeutic supports for students. State education officials reported high satisfaction among school districts, noting that districts were already asking if the state would offer the grants again.

²⁹State education officials told us that from October 1 to December 7, 2023, the help desk logged 155 phone calls. They mentioned that a side benefit of the help desk is that they sometimes receive calls that should be directed to other offices; the help desk respondents then connect callers with the state office that can assist them.

³⁰We previously found that teacher shortages were more concentrated in rural communities than suburban communities. See [GAO-23-105180](#).

Coordinating through Regional Agencies

Three of our four selected states—Georgia, California, and Kansas—have networks of special education agencies that coordinate professional development, use of funds, and information sharing across school districts within regions of their states. For example, the 18 regional agencies in the Georgia Learning Resources System provide professional learning on topics such as IEP writing and evidence-based practices to support students with disabilities. Georgia state education officials told us that peers in other states ask them for advice on setting up similar regional agencies.

In California and Kansas, regional special education agencies play a more direct role in providing special education. For instance, in California, these agencies might purchase an expensive piece of equipment to be shared among member districts or hire one teacher for the Deaf to serve the whole region. Officials from one California school district praised how these regional special education agencies reduce financial pressure on individual school districts. Similarly, in Kansas, these agencies may directly employ special education teachers and service providers and operate regional classrooms for students who need more specialized services.

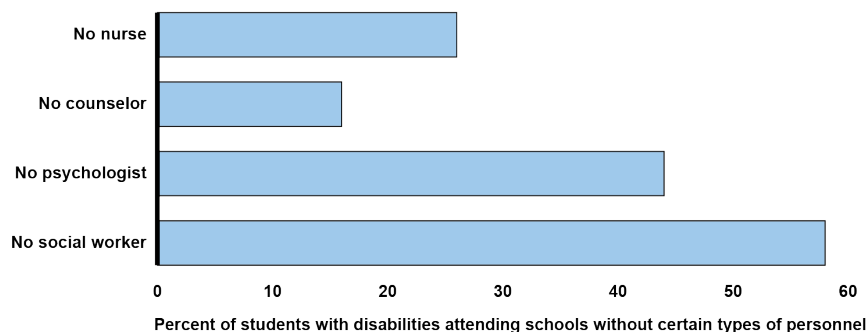
Special Education Resources Vary Widely by State, but Education Does Not Have Data to Fully Assess Availability at the School and District Levels

Many Students with Disabilities Attend Schools Without Key Qualified Special Education Personnel

Many students with disabilities appear to lack access to resources often used to support students with disabilities, based on our analysis of

Education’s civil rights data for school year 2020–21 (see fig. 5).³¹ School-level staffing data are for public schools and reported as full-time equivalents (FTE), which is a measure of staffing based on a percentage of a typical full-time schedule rather than the number of people.³² We found that 44 percent of public school students with disabilities attended a school that reported zero FTEs for psychologists, meaning that there was no psychologist working at their schools for any amount of time during the school year.³³ This is significant because psychologists generally play a key role in the special education process. For example, they conduct evaluations used to help determine whether children are eligible for special education services and provide input on developing appropriate IEPs.

Figure 5: Percentage of Public School Students with Disabilities Who Attended a School Without Key Personnel, School Year 2020-21



Source: GAO analysis of Department of Education’s Civil Rights Data Collection. | GAO-24-106264

We also found that less than a quarter of students with disabilities attended a school with staff in all four of the following positions: social worker, psychologist, nurse, and counselor.

³¹For this analysis, we use the term “students with disabilities” to refer to K-12 students served under IDEA.

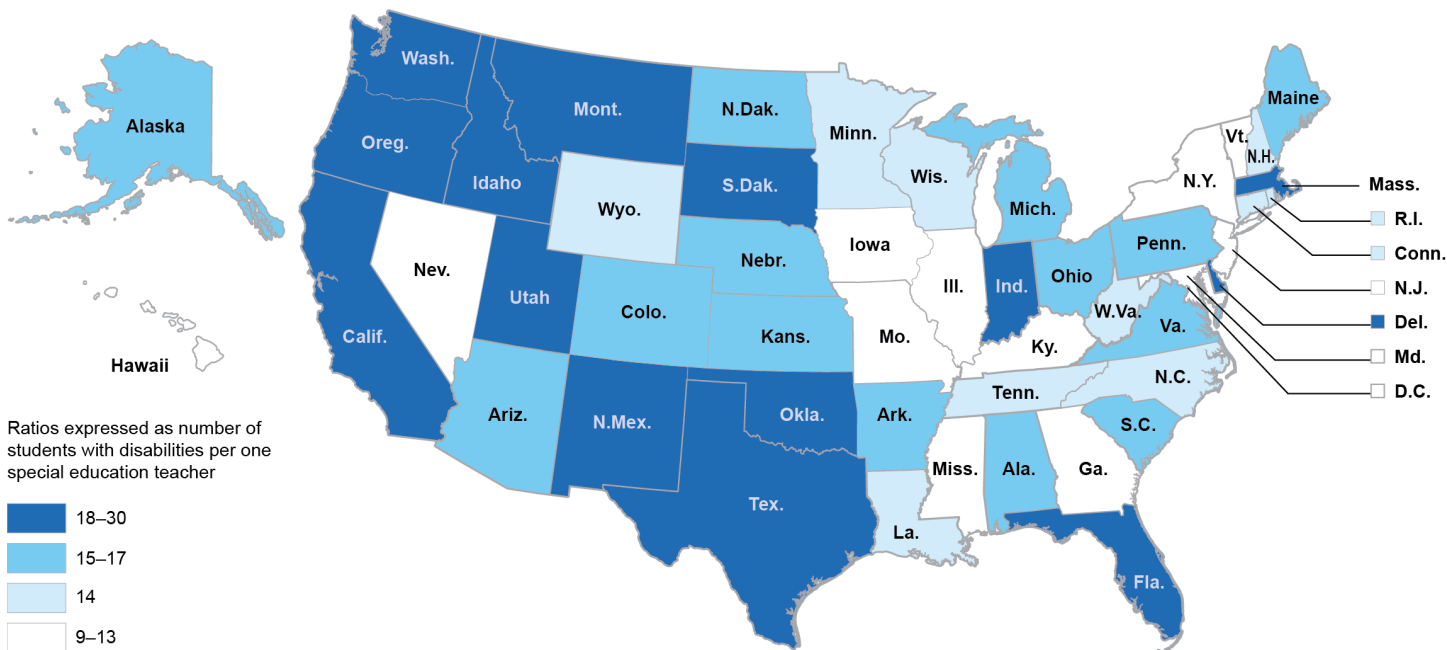
³²FTEs can be reported in units of less than one, as staff may work at multiple schools, work less than a full day, or less than a full year. For example, staff who work half of a day each day for the entire school year would constitute 0.5 FTEs. FTEs were reported for individual schools regardless of the direct employer of the staff position.

³³A school was considered to lack a particular staff position if they reported zero FTEs for that position.

For students with disabilities, access to fully qualified educators varies depending on their location. Our analysis of Education’s 618 staffing data for school year 2021–22 found a wide range across states in the proportion of special education teachers reported as not fully certified (from 0 to 32 percent). Twenty-four states reported that less than 5 percent of special education teachers were not fully certified, while 13 states reported that 10 percent or more of special education teachers were not fully certified. We also found variation in the proportion of special education paraeducators reported as not fully qualified. Most states reported that less than 2 percent of paraeducators were not fully qualified, though five states reported that more than half of their paraeducators were not fully qualified.

Our analysis of Education’s 618 staffing data also found that in school year 2020–21, the ratio of students receiving special education services to special education teachers—including fully certified teachers and those who are not fully certified—varied widely, from 9:1 in Washington, D.C., and Hawaii, to 30:1 in Delaware (see fig. 6).

Figure 6: Ratio of Students with Disabilities to Special Education Teachers, Regardless of Certification Status, School Year 2021–2022



Source: GAO analysis of Department of Education IDEA Section 618 Data Products. | GAO-24-106264

Note: Ratios rounded to the nearest whole number of students.

Data Gaps, Particularly at the District and School Level, Hinder Education's Ability to Assess Differences in Special Education and Related Resources

While education collects some data regarding special education, those data paint an incomplete picture of special education staff and resources across states. Consequently, the agency's ability to understand how special education resources are distributed, particularly among schools, is limited.³⁴ Much of Education's data cannot be analyzed at the school and district level, even though the differences in availability of staff and resources impacts students at the school level. This limits Education's ability to understand whether students have access to a free appropriate public education that emphasizes special education services designed to meet their unique needs—a stated purpose of IDEA. There are multiple measures that can provide insights into the distribution of special education resources, including 1) the number of students receiving special education services, 2) the number of special education staff, and 3) special education expenditures. Below, we discuss such data that Education currently collects through different efforts, as well as related additional data that could help Education understand the availability of resources at the school and district levels.

³⁴Research has shown that resources for K-12 public education—not specific to special education—are generally not distributed evenly across school districts or even across schools within districts. Cornman, S.Q., Ampadu, O., Hanak, K., and Wheeler, S. (2023). *Revenues and Expenditures for Public Elementary and Secondary School Districts: FY 21* (NCES 2024-303). U.S. Department of Education. Washington, D.C.: National Center for Education Statistics. Accessed March 22, 2024, from <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2024303>; U.S. Department of Education, Office of Planning, Evaluation and Policy Development, Policy and Program Studies Service, *Comparability of State and Local Expenditures Among Schools Within Districts: A Report From the Study of School-Level Expenditures*, by Ruth Heuer and Stephanie Stullich, Washington, D.C., 2011.

Educational Environments of School-Aged Children with Disabilities

School-aged children served under IDEA receive services in a variety of locations and types of classrooms. Data on educational environment are reported for the following categories:

- Inside a general education class 80 percent or more of the day
- Inside a general education class 40-79 percent of the day
- Inside a general education class less than 40 percent of the day
- In a correctional facility
- Homebound/In a hospital
- Parentally Placed in Private School – includes regular parochial or other private schools
- In a Residential Facility – includes public or private residential facilities
- In a Separate School – includes education programs in public or private separate day school facilities

Source: GAO analysis of Department of Education guidance. | GAO-24-106264

Students receiving special education services. Education has two data sets—each designed for different purposes—that report the total number of students receiving special education services under IDEA—the 618 data and the civil rights data. The two data sets count those students differently and include different variables.

The 618 data collection counts all students receiving special education services under IDEA, which includes students in non-public schools.³⁵ At the state level, Education reports 618 data on the number of students with disabilities by disability and by educational environment. The state-level data also presents breakouts by race/ethnicity, gender, age, and English learner status. Since school year 2020–21, some of the 618 student count data has been reported at the district level (see table 2). The district-level data are reported by type of disability but not by educational environment or other variables. Therefore, the district-level counts of students with disabilities cannot be used to analyze differences in access to resources between different types of students with disabilities. Also, 618 data are not reported at the school level, so they cannot be used to analyze potential differences across schools within the same school district.

Table 2: Reporting Levels for Special Education Data about Students with Disabilities from Federal Data Collection Programs

Data set	Special education-related variables	Level at which Education’s data is available to the public			
		National	State	District	School
U.S. Department of Education, Office of Special Education Programs, Individuals with Disabilities Education Act (IDEA) Section 618 Data Products (618 data)	Number of students with disabilities, by disability type	✓	✓	✓	-
	Number of students with disabilities, by disability type and one of the following: educational environment, age, race/ethnicity, and English learner status	✓	✓	-	-
U.S. Department of Education, Office for Civil Rights, Civil Rights Data Collection	Number of students with disabilities, by type of school, race/ethnicity, and gender (public schools only)	✓	✓	✓	✓

Source: GAO analysis of U.S. Department of Education, IDEA Section 618 Data Products, and Civil Rights Data Collection. | GAO-24-106264

³⁵To be eligible for special education services under IDEA, a student must both (1) be determined to have a disability and (2) require special education and related services as a result of the disability. IDEA specifies the following categories of disabilities: autism, deaf-blindness, deafness, emotional disturbance, hearing impairment, intellectual disability, multiple disabilities, orthopedic impairment, other health impairment, specific learning disability, speech or language impairment, traumatic brain injury, and visual impairment.

Notes: The 618 data collection identifies eight educational environments for school-aged children with disabilities served under IDEA: (1) inside a general education class 80 percent or more of the day, (2) inside a general education class 40–79 percent of the day, (3) inside a general education class less than 40 percent of the day, (4) in a correctional facility, (5) homebound/in a hospital, (6) parentally placed in private school – includes regular parochial or other private schools, (7) in a residential facility – includes public or private residential facilities, and (8) in a separate school – includes education programs in public or private separate day school facilities. The Civil Rights Data Collection identifies five types of public schools for school-aged children: (1) alternative school, (2) charter school, (3) magnet program or school, (4) school, and (5) special education school.

The Office for Civil Rights reports data on “type of school” to the public only at the school level. However, such data could be aggregated to the district, state, and national levels using the Civil Rights Data Collection files. Similarly, according to Education officials, the Office for Civil Rights does not publicly report data on students with disabilities, by gender and race/ethnicity data at the school- or district-level to the public. Such data would also need to be generated using the Civil Rights Data Collection files.

In contrast, Education’s civil rights data are reported at the school level, but do not include students with disabilities who attend public schools less than 50 percent of the time.³⁶ Also, the civil rights data do not report data on the types of disabilities. Further, as discussed below, the civil rights data do not include information about some key resources involved in special education, such as certain personnel.

Further, neither the 618 nor civil rights data capture the frequency with which various types of related services are provided or the number of students who are receiving specific services (e.g., speech therapy or occupational therapy). Without these data, it is difficult to identify patterns in the use of related services provided to students with disabilities. Such data could help to identify differences in what kinds of services students with disabilities receive based on gender, race/ethnicity, educational environment, or school characteristics.

Staffing counts. Education’s publicly available data do not provide comprehensive counts of the teachers and various other staff involved in providing special education services to students. Such comprehensive counts are needed to better understand both how staff are distributed and student access to support at the school and district levels. Further, Education’s 618 and civil rights data collections include information on different professions, and they report data at different levels (see table 3).

³⁶Education’s civil rights data do not capture students that attend a public school less than 50 percent of the time because only public schools are required to participate in this data collection.

Table 3: Levels of Reporting of Special Education-Related Staffing Data from Federal Data Collection Programs

Data set	Special education-related variables	Level at which Education’s data is available to the public			
		National	State	District	School
U.S. Department of Education, Office of Special Education Programs, Individuals with Disabilities Education Act (IDEA) Section 618 Data Products (618 data)	Full-time equivalents for:	✓	✓	-	-
	• special education teachers				
	• special education paraeducators				
	• speech-language pathologists				
	• occupational therapists				
	• audiologists				
	• counselors and rehabilitation counselors				
	• interpreters				
	• medical/nursing staff service staff				
	• orientation and mobility specialists				
	• physical education teachers and recreation and therapeutic recreation specialists				
	• physical therapists				
	• psychologists				
• social workers					
U.S. Department of Education, Office for Civil Rights, Civil Rights Data Collection	Full-time equivalents for:	✓	✓	✓	✓
	• psychologists				
	• school counselors				
	• social workers				
	• nurses				

Source: GAO analysis of U.S. Department of Education IDEA Section 618 Data Products and Civil Rights Data Collection. | GAO-24-106264

Note: In the 2023-24 Civil Rights Data Collection, the Office for Civil Rights will collect the number of full-time equivalents for teachers who are certified/licensed/endorsed in special education.

The 618 data report staffing numbers for a more robust set of staff positions at the state level.³⁷ However, reporting student-to-staff ratios at the state level can mask variation in students’ access to these important resources. More robust school-level data would allow Education to identify patterns or differences in staffing ratios across schools or

³⁷Specifically, it includes data on full-time equivalents for special education teachers, special education paraeducators, speech language pathologists, occupational therapists, audiologists, counselors and rehabilitation counselors, interpreters, medical/nursing staff, orientation and mobility specialists, physical education teachers and recreation and therapeutic recreation specialists, physical therapists, psychologists, and social workers.

districts.³⁸ Additionally, without school-level data, it is not possible to detect patterns or differences in staffing ratios by school characteristics, such as student ethnicity, socioeconomic status, or school urbanicity.

Civil rights staffing data are reported at the school level and include information on school psychologists, school counselors, social workers, and school nurses. However, these data do not include staffing levels specific to special education teachers, paraeducators, or other service providers. Therefore, these data do not provide the comprehensive staffing information Education needs to assess how many students with disabilities may not have access to services provided by specific types of staff, an important indicator of the provision of special education services.

Finally, neither the 618 nor the civil rights data capture any information on transportation-related staff, such as bus drivers or bus monitors, who are key resources for students with disabilities and may require special training and certification to work with students with disabilities.

Special education expenditures. Education has limited data on special education expenditures at any level—state, district, or school. For example, the 618 and civil rights staffing data do not include expenditures for wages, salaries, and compensation for any staff involved in providing special education services—all of which provide insight to key personnel resources available at the school level and how they might vary within a district. In school year 2019–20, Education began a voluntary data collection of certain school district-level special education expenditures as part of its annual School District Finance Survey (see table 4).³⁹

³⁸Both the 618 and civil rights data usually collect and report staff data in terms of full-time equivalents (FTE). FTEs are reported for individual schools regardless of the direct employer of the staff position. For example, some personnel, such as school psychologists, may be employed by the school district, but their time is recorded as FTEs at the school level.

³⁹According to Education officials, before adding new special education variables to the School District Finance survey, the department considered the feasibility of obtaining such data from school districts. Education's deliberations included internal briefings, an expert panel (consisting of school business administrators, district level personnel, university professors, researchers, and federal staff), and a meeting with state fiscal coordinators.

Table 4: Levels of Reporting of Special Education-Related Financial Data from Federal Data Collection Programs

Data set	Special education-related variables	Level at which Education’s data is available to the public			
		National	State	District	School
U.S. Department of Education, National Center for Education Statistics, Common Core of Data, School District Finance Survey	Amount of money spent on salaries for special education teachers	✓	✓	✓	-
	Total current expenditures for public elementary-secondary special education programs	✓	✓	✓	-
	Instructional expenditures for public elementary-secondary special education programs	✓	✓	✓	-
	Student support services expenditures for public elementary-secondary special education programs	✓	✓	✓	-
	Instructional staff support services expenditures for public elementary-secondary special education programs	✓	✓	✓	-
	Student transportation support services expenditures for public elementary-secondary special education programs	✓	✓	✓	-

Source: GAO analysis of U.S. Department of Education School District Finance Survey. | GAO-24-106264

Education officials said they hope to have sufficiently reliable data from the School District Finance Survey to accurately capture special education expenditures for school year 2023–24. Reliable district-level data will improve Education’s understanding of variations across districts in the availability of resources for educating students with disabilities. As research suggests that resources are often distributed unequally across schools within districts, collecting this information at the school level would enable Education to more precisely identify disparities in access to special education resources.⁴⁰

Further, the expenditure categories in the newly-collected School District Finance Survey data are broad. For example, data on “support services expenditures” includes the cost of “special education expenditures for school health services, psychological services, speech services, occupational therapy, physical therapy, visually impaired services, expenditures for attendance, social work, and guidance counseling services.” Similarly, the “instructional staff support services expenditures” includes expenditures for “supervision of instruction service improvements, curriculum development, instructional staff training,

⁴⁰See for example, Massachusetts Department of Elementary and Secondary Education, *A First Look at School-Level Expenditures*, DESE Policy Brief (December 2019).

academic assessment, and media, library, and instruction-related technology services.”

On one hand, broad categories may make it easier for districts to report the data at all, as not all districts break out data at the same levels or in the same way. On the other hand, narrower categories could help Education better identify differences in expenditures across schools or districts that could provide insight into differences in students’ access to specific resources, such as different types of personnel, technology, or curriculum.

Education’s efforts related to equity in educational opportunities.

Education has repeatedly emphasized the importance of equity in educational opportunities for students, especially addressing the needs of those who have been underserved, including students with disabilities. The department’s current strategic plan notes that it emphasizes equity in educational opportunities and addressing the needs of those who have been underserved.⁴¹ For example, its first strategic goal is to “promote equity in student access to educational resources, opportunities, and inclusive environments.” Related to that goal, Education’s Learning Agenda—a statutorily mandated plan for evidence-building activities—includes two “priority learning questions” that address equitable access to educational resources.⁴² However, significant gaps in data may impede Education’s efforts to identify disparities in the availability of educational resources and to support equitable educational opportunities for students who receive special education services.

The broad data gaps noted above prevent Education from gaining a thorough understanding of 1) how different types of students and educational resources are distributed across schools, 2) where there are

⁴¹U.S. Department of Education, *U.S. Department of Education Strategic Plan Fiscal Years 2022–2026* (Washington, D.C.: June 2022).

⁴²The Foundations for Evidence-Based Policymaking Act of 2018 (“Evidence Act”), signed into law on January 14, 2019, emphasizes collaboration and coordination to advance data and evidence-building functions in the federal government by mandating federal evidence-building activities, open government data, and confidential information protection and statistical efficiency. Title I of the Evidence Act requires the 24 CFO-Act agencies to: designate Evaluation Officers, develop evidence-building plans (Learning Agendas), Annual Evaluation Plans, and agency evaluation policies, and conduct capacity assessments to further evidence-building activities. Education’s Fiscal Year 2022-2026 Learning Agenda was published as appendix B in its strategic plan for fiscal years 2022–2026. U.S. Department of Education, *U.S. Department of Education Strategic Plan Fiscal Years 2022–2026* (Washington, D.C.: July 2022). (The report is available at <https://www.ed.gov/about/reports/annual/index.html>).

potential disparities in access to resources, and 3) why any disparities may exist.

Education’s data collection authority. Education is limited in its ability to require additional data reporting, including data at the school or school district level, department officials told us. They noted that their data collections are prescribed by federal law and that, generally, they must have a basis in a specific statute to require any new data collection.⁴³ Further, there are real challenges to collecting data at the school level. For example, it may be more difficult for smaller school districts, which often have more limited capacity, to report more granular data to Education. However, a stated purpose of IDEA is to assess, and ensure the effectiveness of, efforts to educate children with disabilities. Education would be better able to address that purpose with additional data, including data at the school level. Congress has an opportunity to help ensure that Education has the data needed to assess the availability of and ensure equitable access to resources for educating students with disabilities, by granting authority for Education to collect relevant district- and school-level data, as feasible, on special education and other resources.

Conclusions

Education has repeatedly highlighted the importance of equitable access to resources for all students, particularly for student groups who have long been underserved, including students with disabilities. In focusing on these issues, Education has recognized the need to identify the extent of resource inequities and the underlying causes to help ensure that all students—including those with disabilities—have access to a high-quality education. Doing so aligns with Congress’s finding in reauthorizing IDEA that an equitable allocation of resources is essential to the federal government’s responsibility to provide an equal educational opportunity for all individuals. However, there are significant limitations in Education’s available data, and in some cases a lack of data, regarding the availability and use of special education resources and services across schools and school districts. This raises concerns about whether Education and policymakers have the information needed to identify and help address inequities in students’ access to special education resources.

Education’s ongoing efforts to bolster the school finance and IDEA Section 618 data collections emphasize the importance of gathering more

⁴³Education officials noted that they were able to add special education expenditures to the School District Finance Survey because of the voluntary nature of the survey.

information about resources available to students with disabilities. However, Education officials told us that their ability to collect additional data is limited by statute. Absent the authority from Congress to collect additional school- and district-level data, as feasible, about special education resources, Education and policymakers will continue not to have a key tool to better understand the distribution of such resources and help address the longstanding performance gap between students with disabilities and their peers without disabilities.

Matter for Congressional Consideration

Congress should consider granting Education authority under IDEA to collect school- and district-level data on special education and related resources, where feasible, that would help Education fulfill its oversight responsibilities under the law. Such data could include

- The number of students who receive specific types of special education related services, such as speech therapy, physical therapy, occupational therapy, and other services that may be specified in an individualized education program.
- The number of staff providing special education services, such as special education teachers, paraeducators, and other staff involved in delivering services to students that may be specified in an individualized education program.
- Expenditures for special education services, such as for the wages, salaries, and compensation for staff; transportation; technology; professional development; and other related activities. (Matter for Consideration 1)

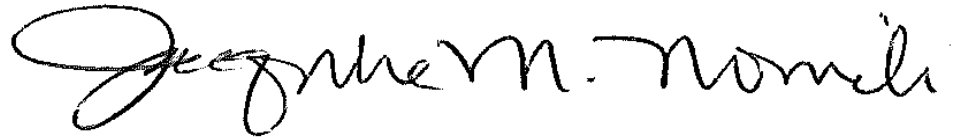
Agency Comments and Our Evaluation

We provided a draft of this report to Education for review and comment. Education provided technical comments, which we incorporated as appropriate.

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 of this report to the appropriate congressional committees, the Secretary of Education, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-7215 or nowickij@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 II.

A handwritten signature in black ink, reading "Jacqueline M. Nowicki". The signature is written in a cursive style with a large initial "J" and "M".

Jacqueline M. Nowicki, Director
Education, Workforce, and Income Security Issues

Appendix I: Objectives, Scope, and Methodology

This report examines 1) key obstacles to educating K-12 students with disabilities and these obstacles' implications for student learning, 2) how selected states and school districts are mitigating these obstacles, and 3) the availability of resources for educating students with disabilities.

To address the first two objectives, we (1) interviewed special education subject matter specialists; (2) interviewed officials from state educational agencies in four states (California, Georgia, Kansas, and New Hampshire) and officials from 16 school districts within these states and reviewed available documentation of their efforts to mitigate obstacles to educating students with disabilities; and (3) interviewed representatives of 12 special education advocacy organizations, teachers' unions, centers supporting parents of children with disabilities, professional organizations for special education staff, and regional special education agencies, all located within the four states.¹

To address the third objective, we (1) analyzed federal special education data; (2) interviewed Education officials; and (3) reviewed relevant department information, such as strategic plans, annual reports, and guidance documents.

The following sections contain detailed information about the scope and methodology for this report. We conducted a data reliability assessment for all data elements used in our analyses. We reviewed related documentation published by Education, interviewed Education officials, and conducted electronic data testing for missing data, outliers, obvious errors and/or logic tests for each analysis conducted. We determined these data were sufficiently reliable for the purposes of our reporting objectives. We also assessed special education expenditure data in Education's Local Education Agency Finance Survey but found that the data were not sufficiently reliable for analysis.

We conducted this performance audit from September 2022 to June 2024 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

¹One of the four school districts in Kansas is an interlocal, a regional special education agency. However, this interlocal also serves as an independent school district and is reported as a district in federal education data. For the purposes of this report, we count this interlocal as a school district.

the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Key Obstacles to Educating Students with Disabilities and Mitigating Strategies

To identify key obstacles to educating K-12 students with disabilities as well as strategies to mitigate these obstacles, we interviewed relevant stakeholders and conducted data analysis. We first spoke with special education subject matter specialists to determine key obstacles to educating students with disabilities. We also asked them for recommendations of states with notable programs for mitigating obstacles to educating students with disabilities. We conducted non-generalizable site visits to four states and 16 school districts within those states. We selected California, Georgia, Kansas, and New Hampshire as the four states to balance variation in state size and geography, and recommendations from the special education subject matter specialists. To select the 16 school districts, we considered recommendations from state education agency officials, location, and availability of special education staff.

In each state, we interviewed officials from the state educational agency and several school districts. In school districts, we met with staff knowledgeable about special education in the district, including directors of special education, superintendents, school-level staff, and other staff involved with special education services. We also interviewed representatives of special education organizations (12 across our four selected states), including teachers' unions, centers supporting parents of children with disabilities, disability rights advocates, and regional special education agencies.

Interviewees were asked a series of questions about obstacles to educating students with disabilities that their states or school districts have experienced. We also asked them about the causes of these obstacles and the implications they have for the education of students with disabilities. Finally, we asked about strategies the district or state employed to mitigate those obstacles. While not generalizable, our interviews provided illustrative examples of a range of state and district experiences and perspectives regarding the obstacles to educating students with disabilities and actions that may address them.

We also created two sets of comparative analyses using wage data to further understand the role of low pay in recruitment and retention. The first focused on teacher wages and the second on specific professional occupations involved in special education.

For these analyses, we used data from the Bureau of Labor Statistics Occupational, Employment and Wage Statistics (OEWS) from 2013 to 2022, the most recent ten years of data available at the time of this analysis. The OEWS survey measures occupational employment and wage rates for wage and salary workers in nonfarm establishments.² Workers in the data are classified into occupations using the Standard Occupational Classification system. In the data each worker is linked to the establishment for which they work. The North American Industry Classification System is used to identify the industry each establishment, and by extension each worker, belongs to.

The first analysis compares average annual wages for special education teachers to average annual wages for general education teachers in the Elementary and Secondary Schools industry. These comparisons were done by school level (i.e., elementary, middle, and high school) for years 2013–2022. All wages were converted to 2022 dollars.

For the second analysis, we examined five special education-related occupations that are in both the OEWS data and Department of Education’s IDEA Section 618 Data Products (618 data): Social Workers, Occupational Therapists, Physical Therapists, Speech-Language Pathologists, and Psychologists. We compared wages for each occupation in the Elementary and Secondary School industry to the wages in the top paying and top employing industries for each occupation.³ These comparisons were done for years 2013–2022. All wages were converted to 2022 dollars.

Distribution of Resources for Educating Students with Disabilities

To assess the distribution of resources for educating students with disabilities, we performed three analyses using multiple datasets from various federal agencies. We first examined the distribution of students with disabilities across schools with different characteristics. The second analysis examined the distribution of student-to-teacher ratios at the state level. The third analysis examined the distribution of IDEA funds to states.

The first analysis utilized data from Education’s Civil Rights Data Collection (civil rights data) and Common Core of Data for the 2020–21

²This dataset includes observations from all 50 states, Washington, D.C., Guam, Puerto Rico, and the Virgin Islands.

³Top paying and top employing industries were identified using Bureau of Labor Statistics data. A top employing industry refers to an industry employing the largest proportion of employees in a given occupation.

school year, the most recent year of data available at the time of the analysis. The civil rights data is a biennial survey of all U.S. public schools and school districts. It provides student and staff counts, with staff counts usually reported in full-time equivalent (FTEs), as well as information on school level, school type, and the racial makeup of each school. The Common Core of Data provides information on a school's Title I and urban status, as part of its compilation of administrative data from all U.S. public elementary and secondary schools and school districts.⁴

We assessed whether students with disabilities were over- or underrepresented in schools with particular characteristics by counts and proportions of students. We merged civil rights data and Common Core of Data to calculate the national proportion of students with disabilities by school characteristic. We defined students with disabilities as those eligible for IDEA services. Due to the scope of this report, we did not examine data on students eligible for Section 504.⁵ See table 5 below for the list of school characteristics and their definitions:

⁴Urban codes are provided through the Education Demographic and Geographic Estimates (EDGE) Program Geocodes: Public Schools and Local Education Agencies data, which is derived from the Common Core of Data.

⁵Section 504 of the Rehabilitation Act of 1973 (Section 504) protects students with disabilities by prohibiting entities that receive federal funds, such as elementary and secondary schools, from discriminating against qualified individuals with disabilities. While students covered under IDEA may also be covered under Section 504, other students who are not covered under IDEA may still have a disability as defined under Section 504. Under Section 504, students may have a written education plan that sets forth their needed regular or special education and related aids and services, but such a written plan is not required by law. When schools opt to use such plans, they may be less detailed than IEPs. Similar to IDEA, Education's Section 504 regulations require that students with disabilities be provided a free appropriate public education and learn alongside students without disabilities to the maximum extent appropriate.

Appendix I: Objectives, Scope, and Methodology

Table 5: Definition of School Characteristics from Student Distribution Analysis

Characteristic	Definition
School Level	
Elementary	A school that offers at least one grade K-5th but does not offer any other grade other than 6th grade or preschool.
Middle	A school offering one or more grade from 6th- 8th but does not offer any other grade except 9th grade or preschool.
High	A school that offered at least one grade level 9th or above but does not offer any other grade except preschool.
Combo	A school that offers at least one graded level but does not fall into one of the above categories
School Type	
Special Education	A public elementary or secondary school that focuses primarily on serving the needs of students with disabilities under IDEA or section 504 of the Rehabilitation Act.
Magnet program or school	A magnet program is a program within a public school that offers a special curriculum capable of attracting substantial numbers of students of different racial/ethnic backgrounds, which may also reduce, prevent, or eliminate minority group isolation. The program may be designed to provide an academic or social focus on a particular theme (e.g., science/math, performing arts, gifted/talented, or foreign language). A public school is considered a magnet school if it operates a magnet program for all students or some students within the school.
Charter school	A public school that provides free public elementary and/or secondary education to eligible students under a specific charter executed, pursuant to a state charter school law, by an authorized chartering agency/authority and that is designated by such authority to be a public charter school.
Alternative school	A public elementary or secondary school that addresses the needs of students that typically cannot be met in a regular school program and is designed to meet the needs of students with academic difficulties, students with discipline problems, or both students with academic difficulties and discipline problems.
Title I Status	
Not Title I Eligible	Schools that are ineligible for Title I.
Title I Eligible w/ Program	Schools that are Title I schoolwide and have either a schoolwide program or a targeted assistance program. Also, schools eligible for targeted assistance programs that operate targeted assistance programs.
Title I Eligible w/o Program	Schools that are eligible for either a Title I schoolwide program or target assistance program, but do not offer either program.
Unknown	Schools with missing Title I information.
Urbanicity	
Town/Rural	Schools in Census-defined rural or town areas.
Suburban	Schools in Census-defined suburban areas.
Urban	Schools in Census-defined city areas.
Unknown	Schools with missing urbanicity information.
Demographic makeup	

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Characteristic	Definition
Predominantly single demographic	Predominant is defined as having 75%-90% of school enrollment comprised of students of a single demographic group. Indicators for the following student groups were created: Black, White, Hispanic, male, female, as well as an indicator for not having predominant or exclusive enrollment in any demographic group.
Nearly exclusively single demographic	This is defined as having 90% or more of school enrollment comprised of students of a single demographic group. Indicators for the following student groups were created: Black, White, Hispanic, male, female, as well as an indicator for not having predominant or exclusive enrollment in any demographic group.
Staff Status	
No staff	A school was identified as not having a particular staff position if they reported zero FTEs for that position. This was done for four positions: nurse, counselor, psychologist, and social worker.
All staff	A school was identified as having all staff positions if they reported any FTEs for all four positions.

Source: GAO analysis of Department of Education Civil Rights Data Collection and the Common Core of Data. | GAO-24-106264

For the second analysis, we used Education’s IDEA Section 618 Data Products (618 data) from years 2008–2022, the most recent years of data available at the time of this analysis. With this data we calculated state-level student to special education teacher and student to paraeducator ratios in all 50 states and Washington, D.C. These ratios include all and only students receiving supports through IDEA ages 3–21, regardless of education environment.⁶ Ratios by teacher/paraeducator certification status were also calculated.

To assess the distribution of IDEA funds per student, we analyzed Education’s state funding history table for fiscal year 2022 data in conjunction with 618 data.⁷ Total IDEA Part B grants to each state were calculated by adding the value of two line items from Education’s budget: “Special Education – Grants to States” (grants for school-age students) and “Special Education – Preschool Grants.” This constitutes the entirety of IDEA Part B grants given to each state. These grant amounts were adjusted to 2023 dollars and divided by the total number of IDEA students in a state, regardless of education environment.

The state funding history table for fiscal year 2022 was also used to estimate what percentage of special education costs are covered by IDEA

⁶While most IDEA eligible students are educated in K-12 public schools, some are educated in alternate environments like private schools, hospitals, residential facilities, and home. These students are also included in the 618 data.

⁷Education’s state funding history tables are available at <https://www2.ed.gov/about/overview/budget/history/index.html>.

funding. We used 2021 OEWS data to estimate salary costs for a set of special education-specific staff positions. All salaries and grant amounts were converted to 2023 dollars.

Comprehensiveness of Datasets

To assess the comprehensiveness of the data, we examined multiple Education datasets and talked with Education officials to gather the following information for each dataset:

- For what years the data is available
- The population covered by the data
- The unit at which data is collected
- What relevant information is provided in the data

We used this information to determine whether and how student data could be disaggregated by student characteristics such as race, gender, and grade, as well as whether datasets could be merged together to combine student and school information.

Education’s Efforts Related to Equity in Educational Opportunities.

To assess Education’s activities promoting an equitable distribution of resources, we interviewed Education officials and reviewed relevant federal laws and department information. Specifically, we reviewed Education’s most recent strategic plan, learning agenda, annual performance report and performance plan, equity action plan, equity dashboard, and other documents containing guidance related to IDEA requirements and relevant data collections. We reviewed agency documents to identify Education’s stated goals regarding equitable access to resources for K-12 students, specifically students with disabilities. We reviewed agency documents, websites, and data collections to identify relevant information necessary to achieve those goals and evaluated it to identify any gaps.

Appendix II: GAO Contact and Staff Acknowledgments

GAO Contact:

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Staff**Acknowledgments:**

In addition to the contact named above, Jennifer Gregory (Assistant Director), Melinda Bowman (Analyst-in-Charge), Joanna Carroll, Sarah Wu, and Zoe Ziliak Michel made key contributions to this report. Also contributing to this report were Joshua Brownstein, Randi Hall, Jocelyn Kuo, Kirsten B. Lauber, Amy MacDonald, Michael Murray, James Rebbe, Paul Schearf, Meg Sommerfeld, Almeta Spencer, and Curtia Taylor.

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