

### Why GAO Did This Study

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

### What GAO Recommends

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

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

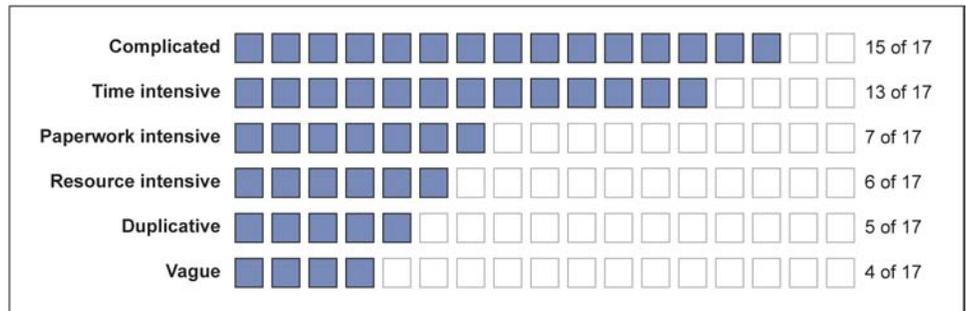
## K-12 EDUCATION

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

### What GAO Found

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

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



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

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

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