

November 29, 2021

Ms. Juliana Pearson  
PRA Coordinator, Strategic Collections and Clearance  
Governance and Strategy Division, Office of Chief Data Officer  
Office of Planning, Evaluation, and Policy Development  
US Department of Education  
400 Maryland Avenue SW  
Washington, DC 20202-8240

Dear Ms. Pearson:

Thank you for the opportunity to provide comment again regarding the revised proposed information collection request (ICR) for ESSER funds. The South Dakota Department of Education (SD DOE) appreciates the funds to respond to the pandemic and bolster education services. As noted in our previous public comment, we also understand that the unprecedented levels of funding require accountability. Notwithstanding, we continue to have significant concerns about the proposed data collection form.

In its notice on October 29, the U.S. Department of Education (US ED) asked for responses to several questions. Those responses are below, followed by specific examples to demonstrate that although we appreciate US ED's reconsideration of the proposed data collection, there remain significant barriers to compliance and a cloud of uncertainty as to how this massive data collection is an effective use of resources during and in the aftermath of the pandemic.

SD DOE does not believe that the entirety of the collection proposed is necessary to the proper functions of US ED. Further, it is difficult to gauge how the information requested in the proposed collection will be processed and used in a timely manner, particularly in a manner that will improve instructional strategies and student outcomes within the window of available funding.

When Congress created the U.S. Department of Education in 1979, it charged the department with several purposes. Key among those, and related to this discussion, are the department's role to "supplement and complement the efforts of States, the local school systems..." and to "promote improvement in the quality and usefulness of education through federally supported research, evaluation, and information sharing;". We support both these purposes; US ED must rely on sound, reliable data for its research and evaluation functions. In the context of COVID-19-related funding, the department must have clear business rules for the data it wishes to collect and allow LEAs and SEAs time to construct collection instruments that will return consistent and accurate information.

As noted in SD DOE's August 30 public comment, the level of detail required in many of the collection items is either beyond an SEA's ability to collect it, would require time-intensive processes to create complex and costly new systems in order to collect it, and/or is not

impactful to meet the needs of students through insights on strong instruction and educational opportunities.

Specifically, as SD DOE noted in August, we believe that US ED must consider the value of the extensive information sought against the substantial time and resources it will cost educational entities to produce the information. US ED has a monumental task at its feet as it is, and we believe the focus of the agency (and SEAs and LEAs in turn) should continue to be in providing our young people strong instruction and educational opportunities – prioritizing in-person learning and continuing to implement programs and resources that strengthen students’ academic learning and blunt the physical and emotional toll of COVID-19. The data collection form as currently envisioned deters from those priorities.

US ED does have an opportunity to enhance the quality, utility, and clarity of the information to be collected. The quality and utility of the information gathered and reported would be benefited pragmatically by streamlining the elements required to match more closely with provisions outlined in the respective laws. The clarity of the information, therefore, would also be increased through this strategy because SEAs would be better placed to comply with the requirements, ensuring greater uniformity and depth.

SEAs and LEAs have been purposeful in their expenditures since March 2020 when the first round of ESSER funds became available. However, for nearly two years now, SD DOE and South Dakota’s LEAs have also been expending funds under a vague understanding of what reporting requirements would ultimately be required. Retroactively requiring budget categories and student-level reporting breakouts from ESSER I and II expenditures – that were not anticipated at the time – neither meets the needs of students now nor is a sensible use of time, when school leaders should be focusing their efforts on supporting students academically, socially, and emotionally. Should retroactive reporting requirements remain in place for ESSER I and II, the quality and utility of the data will be inherently subpar. The reason for this is two-fold: the efforts required to go back in time and try to collect those data (and to be clear, some elements are simply not available because of systems put in place at the time of the awards) and the resulting insights would be of scant utility in meeting the needs of students and educators now and moving forward. Meeting these requirements would require hundreds of personnel hours in examining individual applications, line by line, dollar by dollar, for the sole purpose of complying with reporting requirements.

SD DOE maintains similar concerns with regards to the ESSER III requirements. Because fewer expenditures exist under ESSER III than the other two laws, the SEA can more easily determine processes and systems to put in place now in order to comply moving forward. Yet for the SEA, by the time we would be able to get systems up and running, the information would not be timely and therefore, there would be little utility in the exercise beyond federal compliance.

As can be surmised from the above, the estimate of burden is not accurate. SD DOE has not yet devised how it can meet the requirement for many of the pieces for which current systems were not designed to collect. With that caveat, based on the effort required to-date to respond via public comment, SD DOE estimates several magnitudes higher than the 140 hours at the SEA level and 140 hours per each of South Dakota’s LEAs receiving ESSER funding. The burden at the LEA level could be lessened if the SEA assumes much of the responsibility for tying together expenditure of funds with specific categories and student data.

To ease the burden, SEAs would have had to build in to grants systems many of the components required when building applications, rather than, as we currently face, piecing together data elements after the fact. Because requirements were not in place at the time grant applications were designed, SD DOE expects we will need to rely on manual efforts to draw out data elements where they can be found and moving forward, work to build data connections over a period of years to streamline federal compliance.

Specific, and significant, hurdles include:

Section 2:

- Requested expenditures by physical health and safety, meetings students' . . . needs, and operational continuity and other uses is not practical under ESSER I or ESSER II. These are not categories that were specifically outlined in the law or the reporting requirements at the time of enactment. Therefore, compliance would require going back over 149 budgets and expenditures by hand to match line items with categories. This would be an inefficient use of personnel time that could be better spent on other activities.
- Reporting on planned uses of remaining ESSER I, II, and III SEA Reserve Awards to LEAs is neither practical nor useful. All answers would be *not yet planned for specific use* because, until funds are expended, LEAs may continue to amend their plans to meet the needs of their students and staff under current supply chain and workforce realities.
- The categories for ARP ESSER SEA Reserve (i.e., addressing physical health and safety; meeting students' academic, social, emotional, and other needs; operational continuity and other uses) do not match allowable use categories in the law. If this section were reworked to require reporting on learning loss, afterschool, and summer school programs, as prescribed set asides in the law, US ED would ease the burden on reporting and in turn gain more consistent data at the federal level.

Section 3:

- The entirety of Subsection B is impracticable. The LEA grant application was built following the allowable uses of fund in the laws. These new spending categories would mean the SEA would have to code spending by going back and looking at every single approved budget and reimbursement request and determining what was spent by activity and object code. This would require hundreds of hours for in turn, information that on its face does not appear actionable at the SEA level.
- Similar to Section 2, the planned uses reporting is neither practical nor useful. Budgeted line items continue to shift as needs on the ground shift and the ability to secure resources (either supply chain or workforce) change.
- Section 3.b10 requires data specific to positions funded by ESSER back to March 2020. These are not positions reported on and collected by the SEA, nor does the SEA have the data systems necessary to distinguish the funding mechanisms LEAs employ for salaries.
- Subsection D requires a breakout of the LEA-level 20 percent set aside to address the impact of lost instructional time. This level of detail can only be obtained by going through each of the 149 applications to determine strategies. Furthermore, the categories as listed are neither supported directly by the law nor inclusive of some of the most common evidence-based strategies being employed. While SD DOE understands the desire to know whether schools spent more than the 20 percent on learning loss, this is neither quantifiable nor practical based on the budget application

systems designed for ESSER III. Compliance with this requirement would require hours of examining each of the 149 applications to determine expenditures out of the remaining 80 percent of funds and categorizing each line according to whether it would meet the requirements of the 20 percent learning loss set aside.

- Subsection E suffers a similar fatal flaw. By asking for breakouts among ESSER I, II, and III separately, the ability of an SEA to gather this data becomes exponentially more difficult to the point of impossible. Again, as noted above, the grant application was not designed to collect this information at the time because these requirements were not in place when awards were made.

#### Section 4:

- Subsection B requires activities broken out by subgroups across all rounds of ESSER funding. Again, because this requirement was not in place, student-level data is not available for many of the programs noted.
- Subsection C is outside of the scope for a data collection related to ESSER, as it asks for a full FTE count at each school *regardless of funding source*. The data points requested are currently reported through ED Facts, so are duplicative.

#### Section 5:

- Similar to Subsection C above, this is outside the scope for an ESSER-related data collection. The data points requested are currently reported through ED Facts, so are duplicative.

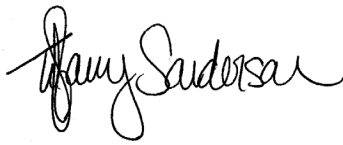
#### Student Outcomes:

- The majority of the metrics noted appear to correspond with required data elements per the *Every Student Succeeds Act* and therefore comport with standard SEA reporting. Based on the information provided, SD DOE anticipates that meeting this requirement would be relatively straightforward.
- However, SD DOE does not currently collect FAFSA completion rate. Without clear business rules regarding the expected reporting, it is not possible at this time to determine the feasibility of this requirement. Furthermore, without additional context, it is unclear why this is necessary and appropriate to understanding outcomes as a result of ESSER spending, in particular given that there would be no pre-COVID baselines.
- Similar to the above, without understanding the business rules around rates of “college, career, and civic readiness,” it is not possible to ascertain whether SD DOE would have the data elements necessary to comply. It is also unclear why this is necessary and appropriate to understanding outcomes as a result of ESSER spending, in particular given that there would be no pre-COVID baselines.

As SD DOE outlined in its ARP ESSER State Plan, we have means of addressing accountability and measuring both impacts and outcomes as a result of the pandemic and the funding available to schools. Some of the breakouts of funds US ED is proposing to collect would be useful in an overall analysis of how districts spent their funds. Yet at scale and given where SEAs and LEAs are in expenditures, strategies, and planning, the depth and breadth of the proposed collection, going back to March 2020, is onerous, impractical, not actionable, and not an effective use of scarce resources.

SD DOE respectfully submits these comments in the spirit of partnership with US ED to achieve not only accountability for this historic funding, but more importantly our common goal of advancing student well-being – academic, physical, and emotional – to ensure that this generation has every opportunity possible to march confidently into their future. And in addition, that we learn from practices over the past two years to deploy strategies that will most benefit future learners in our aspirations for them. SD DOE would be grateful for the opportunity to work closely with US ED in devising a data collection form that advances these goals.

Sincerely,

A handwritten signature in black ink, reading "Tiffany Sanderson". The signature is written in a cursive, flowing style with a large initial "T".

Tiffany Sanderson, Secretary of Education