SPECIAL EXAMINATION • REPORT NUMBER 23-13 • December 2023

Education Standards

Requested Information on Education Standards

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Why we did this review

The Senate Appropriations Committee requested this special examination of education standards. Based on this request, we reviewed (1) why education standards are reviewed and whether the process is conducted in accordance with the frequency required in statute; (2) the extent to which changes to content standards have been substantive; and (3) the costs associated with changing content standards and how the costs relate to the substantiveness of changes.

About Education Standards

Education standards are learning goals for instruction created to establish expectations and improve student outcomes. Since 1985, Georgia has maintained content standards on four core (English Language Arts, Mathematics, Science, and Social Studies) and six non-core content areas. Within each content area, standards are developed for each grade level or course, and they are incorporated by school systems into their own local curricula.

Since 2010, Georgia has revised core subjects a total of eight times (Math and English Language Arts have each been revised three times). The Georgia Department of Education (GaDOE) has spent over $20 million on the six revisions since 2015. This includes expenses related to reviewing and updating standards, assessment updates, professional learning, and resource development.

Education Standards

Requested Information on Education Standards

What we found

Between 2010 and 2023, Georgia has updated K-12 core content standards a total of eight times, with the cost of each revision since 2015 ranging from approximately $520,000 to nearly $11 million. This included three revisions each to English Language Arts (ELA) and Mathematics standards and one revision of Science and Social Studies standards. While state law requires the State Board of Education (SBOE) to review core content standards every four years, reviews are typically initiated by governors due to national education initiatives or at the direction of the state school superintendent due to other factors.

Reviews are typically conducted due to factors unrelated to the four-year cycle in statute.

In 2010, Georgia adopted Common Core standards for ELA and Math that were developed nationally in partnership with other states. Since 2013, subsequent reviews updated content standards with feedback from stakeholders across the state and were called by the governor to move away from Common Core. Additionally, the state school superintendent called for reviews due to other factors, such as the time since a subject's last review.

While state law requires SBOE to review core competencies and curriculum at least every four years, this requirement has generally not been followed due to more frequent reviews of ELA and Math. For example, Georgia's standards for Science and Social Studies went 12 years without review until 2016.

The four-year review cycle in Georgia's statute is shorter than that of the nine other states we reviewed, which generally range from 6 to 10 years. According to GaDOE, the process of reviewing, revising, and implementing new content standards can exceed four years. We also found that a short review cycle is seen as burdensome to some teachers, especially those who teach multiple subjects and would be impacted by frequent revisions to standards.

Revisions to core content standards have ranged from minor to substantial.

Revisions to core content standards vary based on the extent of changes in areas such as content, structure, and impacted assessments. According to GaDOE, of the eight revisions to core content standards since 2010, four (all ELA and Math) were substantial and required significant changes to content, structure, and assessments. Two (Science and Social Studies) were moderate, largely keeping their same structure with some changes to content and assessments. Finally, two revisions to Math and ELA were minor and mostly involved wording changes. Our survey to local school systems found that most systems agreed with GaDOE's classification of revisions, with some exceptions to those that GaDOE considered minor.

State and local costs to revise standards vary significantly among revisions.

As expected, we found that state costs of revisions depend significantly on the extent of the changes. Since 2015, costs of revisions to core content standards have ranged from $520,000 for a minor revision to nearly $11 million for a substantial revision.

The largest state costs were related to changes to assessments, typically accounting for more than half of revision costs since 2015. Most of these costs are related to updating the Georgia Milestones Assessment System, which is paid for via contracts. Instructional resources provided to school systems (which include online documents such as unit guides and curriculum maps) are typically the second largest cost, followed by professional learning, which involves training teachers on new standards. Finally, the least costly activity was standards and course development, which involves paying stipends to teacher and academic work groups who review existing standards and make recommendations for new standards.

While local school systems incur implementation costs related to professional learning and new instructional materials, most systems reported via survey that the benefits of the revisions justified their costs. Our survey found that costs can vary significantly based on implementation decisions, such as whether systems adopt new textbooks or modify existing instructional resources or the extent to which systems rely on their Regional Education Service Agency (RESA) for assistance in implementing revisions. Most systems considered instructional resources (e.g., purchasing new textbooks or supplemental materials) to be the most significant local cost. Most considered professional learning to be the second highest cost. Aligning assessments and district-specific standards were considered to be lower costs by most systems, though some systems considered them to be more significant.

What we recommend

We recommend that the General Assembly consider revising Georgia's four-year review cycle in statute. This could be done by increasing the number of years in the cycle or eliminating the requirement and allowing GaDOE, SBOE, and the state school superintendent to set the schedule. If the cycle remains in law, the General Assembly should more clearly define the required timeframe and specify how the cycle should be calculated. We also recommend that GaDOE work with SBOE to establish a schedule of subjects to be reviewed over a set time period.

See **Appendix A** for a detailed listing of recommendations.

Agency Response: *GaDOE agreed with our findings and recommendation.*

Table of Contents

Purpose of the Special Examination

This examination was requested by the Senate Appropriations Committee. Our examination focuses on the following questions:

- Why are education standards reviewed, and is this process conducted in accordance with the frequency required in statute?
- To what extent have changes to content standards been substantive?
- What were the costs associated with changing content standards, and how do the costs relate to the substantiveness of the change?

A description of the objectives, scope, and methodology used in this review is included in **Appendix B**. A draft of the report was provided to the Georgia Department of Education for its review, and pertinent responses were incorporated into the report.

Background

Education Standards

Standards are the statewide instructional goals specifying what students should know.

Curriculum is the locally adopted instructional content including lesson plans, activities, and textbooks.

Education standards are learning goals for instruction that were created to establish expectations and improve student outcomes. They are short statements describing what students should know by the end of each grade level or course. For example, a current Georgia 3rd grade Math standard is to "identify the attributes of polygons," while a high school Chemistry standard is to "obtain, evaluate, and communicate information about the properties that describe solutions and the nature of acids and bases."

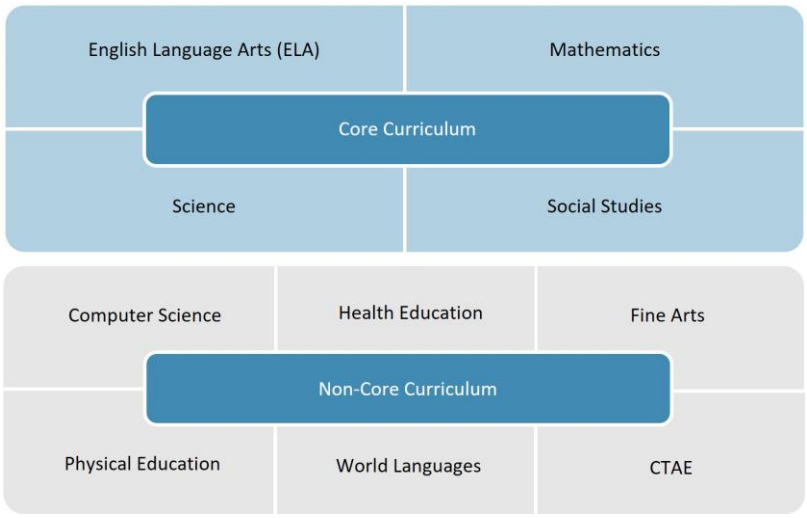
Standards often include multiple expectations, which are more specific components of the learning goal. For example, under the standard for writing opinion pieces on topics or texts, one expectation is to provide logically ordered reasons supported by facts. Additional examples of standards and expectations for each subject are provided in **Appendix C**.

The Georgia Department of Education (GaDOE) currently maintains standards for 10 content areas. As shown in **Exhibit 1**, there are four core areas: Mathematics, English Language Arts (ELA), Science, and Social Studies. In addition, there are six non-core areas: Computer Science, Health Education, Fine Arts, Physical Education, World Languages, and Career, Technical, and Agricultural Education (CTAE).

Within each content area, standards are typically developed for each K-8 grade (e.g., 3rd grade Science) but are course-specific for certain content areas in grades 9-12 (e.g., Biology, Chemistry). Courses have multiple standards; for example, each K-5 Science course has between four and eight standards, many with additional subcomponents. In total, the core curriculum encompasses around 100 courses and more than 1,500 standards. Some non-core content areas have specific stipulations. For example, Health Education has statutory

requirements that include discussing the impacts of drugs and alcohol.

Exhibit 1
Georgia Has Four Core and Six Non-Core Content Areas



Source: GaDOE website and interviews

GaDOE Organization

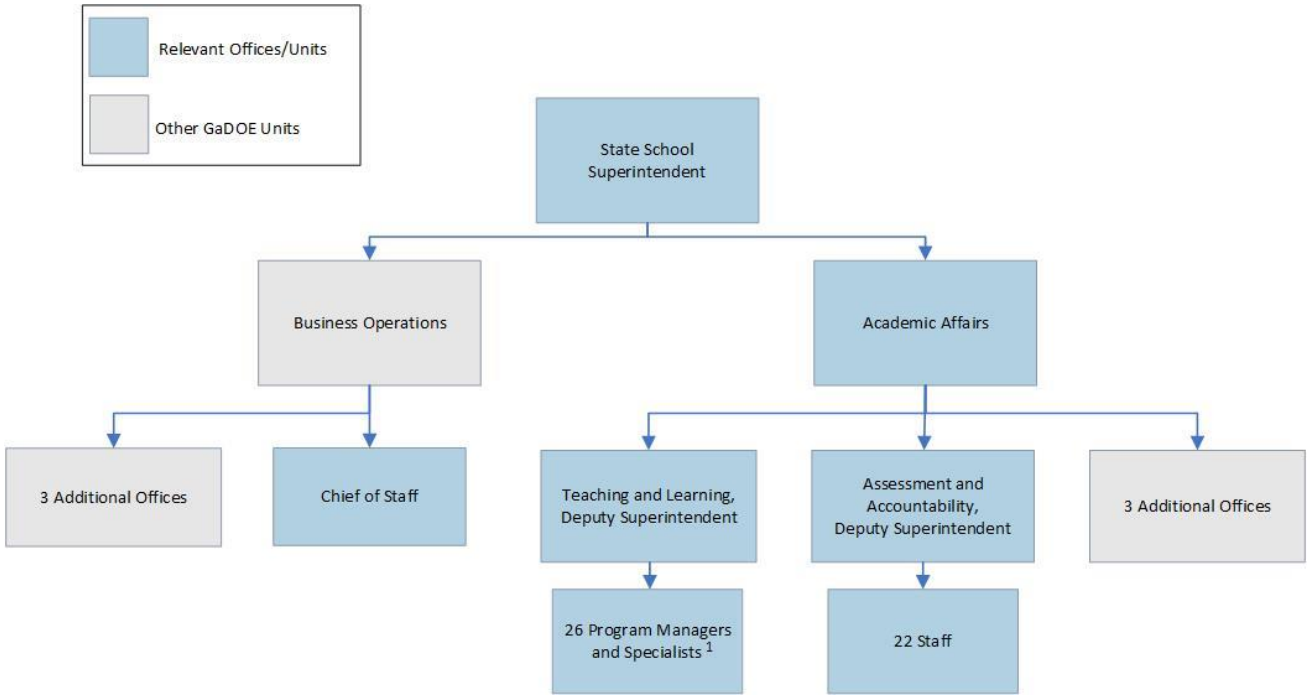
As shown in **Exhibit 2**, GaDOE offices involved in updating content standards are within Academic Affairs and include the Office of Teaching and Learning and the Office of Assessment and Accountability. Within the Office of Teaching and Learning, the Division of Curriculum and Instruction is responsible for managing the process to change content standards and coordinating with entities involved in changing standards. They also perform other duties, such as offering technical assistance to school systems and providing professional learning opportunities beyond implementing standards revisions. Within the Division of Curriculum and Instruction, program managers and program specialists (26 staff as of November 2023)[1] are involved in changing standards of their respective subjects.

The Office of Assessment and Accountability (16 Assessment staff as of November 2023)[2] is responsible for developing and managing tests tied to state and federal requirements, including Georgia Milestones and other statewide assessments. Georgia Milestones is a summative assessment system implemented in the 2014-15 school year that currently consists of end-of-grade and end-of-course measures for certain content areas.[3] Milestones tests assess student mastery of certain core standards.

[1] According to GaDOE, of these 26 staff, four staff are required to support English Language Learner students and an additional four are required to support students with disabilities.
[2] The Deputy Superintendent of Assessment and Accountability splits their time between both divisions.
[3] Content areas include ELA and Mathematics for grades 3-8, Science for grades 5 and 8, and Social Studies for grade 8. In addition, there are end-of-course measures that act as final assessments for four high school courses: Biology, American Literature, American History, and Algebra I/Coordinate Algebra.

Exhibit 2

Two GaDOE Divisions are Primarily Involved in Changing Standards



[1]This does not include vacant positions.
Source: GaDOE website and interviews with GaDOE staff

Revision Process

GaDOE's process for reviewing and revising standards typically takes between two and four years to complete. There are three major phases described below. Details on the steps involved in each can be found in **Exhibit 3**.

- **Review to Adoption –** The process of revising standards typically begins with a statement from GaDOE announcing a review of a subject's existing standards. GaDOE then posts a public survey on its website to receive feedback regarding current standards, subsequently sharing key findings with the State Board of Education (SBOE) and Governor's Office.[4]

  Following the public feedback, GaDOE convenes a committee of teachers from each grade level appointed by the governor and state school superintendent to draft revisions of standards. Draft standards are reviewed by an Academic Review Committee made up of appointees by the governor and state school superintendent (standards may be approved or edits are recommended). According to GaDOE documents, both committees base their recommendations on survey results, their professional perspectives, and any "charge" of the governor or state school superintendent. Once a draft is approved, the state school superintendent

[4] For the most recent ELA and Math reviews, the governor convened a Citizens Review Committee made up of 10 members appointed by the governor and 10 by the state school superintendent to provide additional feedback on survey results.

makes a recommendation to SBOE to post it for a 60-day public comment period, after which SBOE formally adopts the standards or requests revisions.

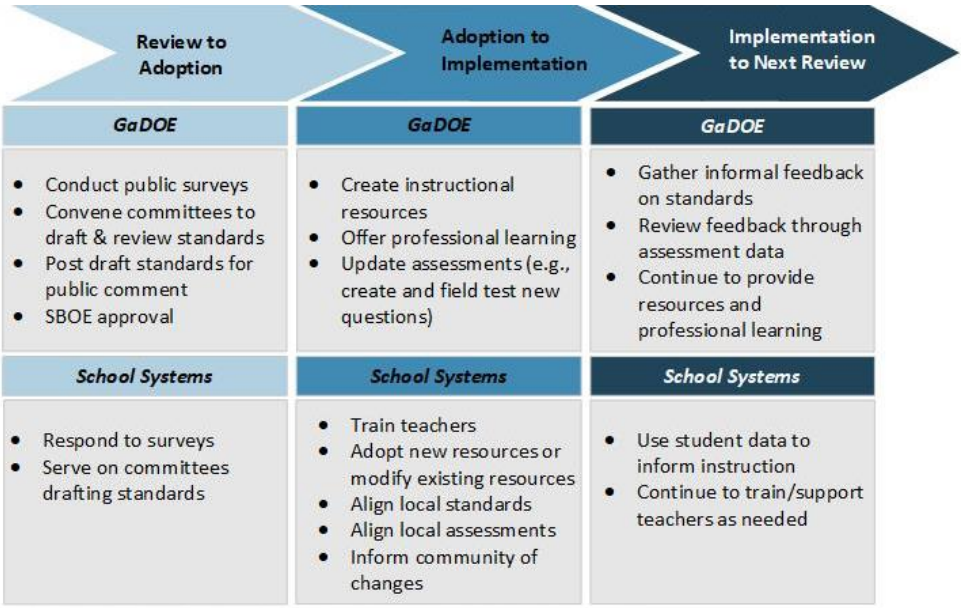
- **Adoption to Implementation –** After standards have been adopted, actions are taken at the state and local levels as well as by Regional Educational Service Agencies (RESAs). The work involves training teachers to use the new standards, creating resources (e.g., pacing guides), and handling feedback and questions that arise.

  When needed, GaDOE's Office of Assessment and Accountability develops and field tests new items to align Georgia Milestones tests to the new standards. While some assessment updates occur each year, major revisions typically occur following updates to a subject's standards. Standards are implemented at the beginning of the school year in which students are first tested on them.

- **Implementation to Review –** During implementation, teachers are expected to exclusively use the new standards, which become the basis for any related state standardized testing. GaDOE continues to provide ongoing professional development and resources as needed. According to staff, GaDOE assesses the extent to which standards have been successfully implemented through Milestones results and informal feedback from school systems.

Multiple factors can trigger a new review of standards, as detailed in Finding 1.

Exhibit 3
There are Three Main Phases to Revision



Source: GaDOE documents and interviews with GaDOE and school system staff

History of Revisions

Standards became prominent in education reform during the 1980s after a national commission convened by the U.S. Secretary of Education published a 1983 report criticizing the state of public education. States subsequently enacted various standards-based reforms.

Georgia's Quality Basic Education Act of 1985 (QBE Act) led to the state's first set of standards, the Quality Core Curriculum (QCC). QCC was implemented in 1988; the only revision of QCC took place during the 1996-97 school year. In 2002, an external audit found that Georgia's QCC did not meet national standards under No Child Left Behind. Consequently, in 2003, GaDOE replaced QCC with the Georgia Performance Standards (GPS), which were designed to align with national standards.

According to one scholarly analysis,[5] GPS had more specifics and examples for teachers and called for higher-level thinking than QCC. The new standards came at a time of changes to standardized testing (the Criterion-Referenced Competency Tests had been implemented in 2000 following the passage of Georgia's A+ Education Reform Act). Since the implementation of GPS, Georgia has reviewed standards 11 times, including the adoption of the Common Core State Standards in 2010. The subsequent iterations of Georgia's standards are discussed in Finding 1.

Financial Activity

GaDOE receives an annual appropriation to develop a statewide, standards-based curriculum and provide training and instructional resources for implementation. This appropriation funds ongoing resources and professional development across content areas even when there is not a review in progress or recently completed. GaDOE also receives an annual testing appropriation to administer the statewide student assessment program and provide related testing instruments and training. These appropriations are discussed below.

- **Curriculum Development –** As shown in **Exhibit 4**, total funding for curriculum development has increased by 30% since fiscal year 2020 (from $7.3 million to $9.5 million). State funding increased from $4.2 million in fiscal year 2021 to $6.6 million the following year, though the increase was not related to revision activities.[6] Federal funding has remained at $2.7 million.

[5] *The Impact of Quality Core Curriculum and Georgia Performance Standards on Student Achievement (J. M. Thomas, Auburn University dissertation, 2008)*

[6] *The increase was primarily for a state dyslexia specialist and screening mandate, computer science grants, and rural coding equipment.*

Exhibit 4

Curriculum Development Appropriations Have Increased, FY2020-2024

	FY2020	FY2021	FY2022	FY2023	FY2024
State Funds	$4,521,819	$4,216,106	$6,568,798	$6,631,148	$6,734,693
Federal Funds	$2,745,489	$2,745,489	$2,745,489	$2,745,489	$2,745,489
Other Funds	$59,232	$59,232	$59,232	$59,232	$59,232
Total Public Funds	**$7,326,540**	**$7,020,827**	**$9,373,519**	**$9,435,869**	**$9,539,414**

Source: Appropriations acts

- **Testing** – As shown in **Exhibit 5**, since fiscal year 2020, funding for testing decreased by 12% from $52.6 million to $46.3 million. This is primarily related to a decrease in state funding (from $26.5 million to $22.6 million).[7] Federal funding has remained constant at $23.7 million following a decrease from $26.1 million in fiscal year 2022.

Exhibit 5

Testing Appropriations Have Decreased, FY2020-2024

	FY2020	FY2021	FY2022	FY2023	FY2024
State Funds	$26,501,182	$26,969,286	$22,500,997	$22,603,480	$22,603,480
Federal Funds and Grants	$26,068,257	$26,068,257	$23,734,484	$23,734,484	$23,734,484
Total Public Funds	**$52,569,439**	**$53,037,543**	**$46,235,481**	**$46,337,964**	**$46,337,964**

Source: Appropriations acts

[7] *The decrease in FY2022 was related to adopting a remote workforce model and administering Georgia Milestones according to federal requirements.*

Findings and Recommendations

Finding 1: Revisions to Math and ELA standards have been related to Common Core, while revisions of other content areas were driven by factors such as the length of time since last review.

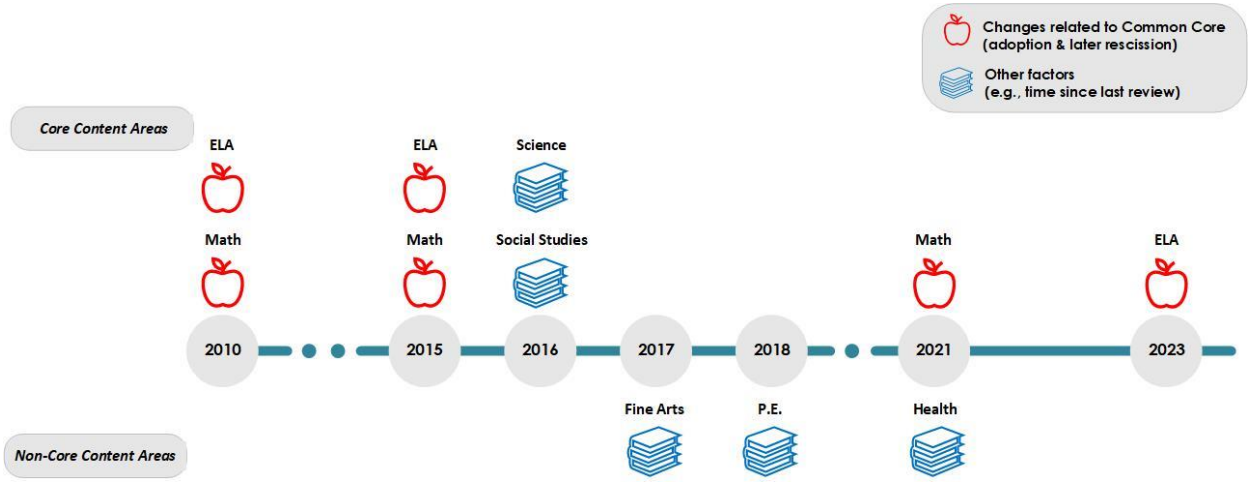
Six of eight revisions to core content standards since 2010 have been related to Common Core.

Since 2010, Georgia has reviewed standards 11 times, including eight reviews of core content areas. The national movement to adopt the Common Core State Standards and the movement to rescind them accounted for six of the 11 reviews, all in Math and English Language Arts (ELA). Reviews of other content areas have been less frequent, generally called on by the state school superintendent and driven by other factors (e.g., length of time since last review).

State law requires the State Board of Education (SBOE) to review core competencies and curriculum at least every four years. However, due to external influences described below and processes discussed in Finding 2, this requirement has generally not been followed.

To determine why reviews since 2010 were initiated, we reviewed documentation and interviewed GaDOE staff. As shown in **Exhibit 6**, reviews have primarily occurred due to national education initiatives (the adoption and later rescission of Common Core) and due to other factors, such as the amount of time since a subject's last review. While we determined the primary reason each review of content standards was initiated, additional reasons often play a part. For example, most of Georgia's reviews are driven at least partly by the desire to stay current with educational content and practice.

Exhibit 6
Reviews Have Occurred Due to Changes Related to Common Core and Other Factors, Academic Years 2010-2023[1]



[1] Years in this exhibit represent when revisions to standards were approved.
Source: GaDOE documents and interviews

Mathematics and English Language Arts (ELA)

Changes in Georgia's Math and ELA standards since 2010 were driven by initiatives surrounding the Common Core State Standards (CCSS), the product of a collaboration among states partly in response to the federal No Child Left Behind Act of 2001. CCSS were designed to be benchmarked, rigorous standards focusing on college and career readiness. Uniform standards across states were intended to foster equity among students, comparison across states, and collaboration by teachers. Nearly all states adopted the standards.

Georgia adopted CCSS as the Common Core Georgia Performance Standards (CCGPS) in 2010. The revisions were incentivized by funding from the federal Race to the Top (RT3) initiative, which asked states to apply for federal funds to innovate education as part of the American Recovery and Reinvestment Act of 2009. Georgia received approximately $400 million in RT3 funding, a portion of which was used to implement CCGPS.

By 2013, negative public feedback about Common Core was growing. Criticism of the standards included that they amounted to federal intrusion in education, that they were too rigorous and not developmentally appropriate (particularly for students with learning differences), and that they encouraged too much emphasis on testing. Additionally, parents complained that they were unable to help their children with math because Common Core utilized different problem-solving methods. By 2017, 24 states had reviewed and revised their Common Core standards.

In 2013, Georgia's governor called for a review of the standards, which led to the development of the Georgia Standards of Excellence (GSE) in ELA and Math (adopted in 2015). However, some saw this as a mere rebranding that left the standards too similar to CCGPS. In 2019, the governor and state school superintendent called for reviews of the ELA and Math GSE to eliminate the remaining Common Core influence on Georgia's standards. SBOE adopted the resulting new Math standards in 2021 and new ELA standards in 2023. According to school system staff we interviewed, the 2019 review also provided GaDOE the opportunity to use current research on the science of reading to inform the ELA standards.

Other Content Areas

As discussed below, the state school superintendent has initiated reviews of five content areas (one review each) since 2010. Due to the focus on Math and ELA, GaDOE indicated they have not been able to review other content areas as frequently.

- **Science and Social Studies** - In 2015, the state school superintendent stated that Science and Social Studies standards should be reviewed and developed by Georgia educators. This led to the 2016 version of Social Studies and the 2016 Science GSE adoption. According to GaDOE staff, this change was also motivated

by the desire to stay current with educational content and practice. The Science GSE were accordingly based on a new pedagogical framework used by the Next Generation Science Standards.[8]

- **Non-Core Content** – Between 2016 and 2019, the state school superintendent also initiated reviews of Physical Education, Health, and Fine Arts. The primary reason for these reviews was the length of time since the last update. For example, when the Fine Arts review began in 2016, it had been nearly 29 years since the standards had been fully updated (last revised in 1988). However, it should be noted that some non-core content standards are written more broadly, thereby reducing the need for frequent updates (see text box below).

Certain content areas may stay current without the typical review process

Some content standards include broad terminology rather than specific content; as a result, the length of time between official reviews is of less concern. For example, World Languages standards are written in a way that they can be applied to learning any language (e.g., "students present brief material orally in the target language"). Standards for courses in Fine Arts, Performing Arts, and Career, Technical, and Agricultural Education may also be written to ensure new content can be incorporated into instruction without revision, or they may be updated based on input from industry professionals rather than a set cycle. Additionally, some standards and courses are developed by local systems and then adopted by GaDOE; this was the case with the 2018 Dramatic Writing course.

***Agency Response**: GaDOE agreed with the finding.*

Finding 2: The General Assembly should consider revising Georgia's four-year review cycle.

State law requires SBOE to review core content standards every four years, but the Board has not maintained this cycle. Georgia's review and revision process, which is similar to those of other states, makes a four-year cycle difficult. The process has multiple phases, involves many stakeholders, and may necessitate updates to standardized tests. In addition, Georgia's four-year review requirement does not align with the practices of other states we reviewed, which have longer cycles.

According to O.C.G.A. § 20-2-141, SBOE shall review core curriculum and competencies at least once every four years by a task force representative of

[8] *The Next Generation Science Standards were developed by states in tandem with four national organizations using contemporary research on science and science learning. One innovation, also present in the GSE, involved integrating required content knowledge with key science and engineering principles.*

educational interests and the public. The law was passed during the development of the Quality Core Curriculum in 1985. While it does not explicitly refer to standards, GaDOE has interpreted the law as applying to core content area standards.

Of the nine other states we reviewed, four specify their cycle length in law, while five specify it via administrative or agency rule.

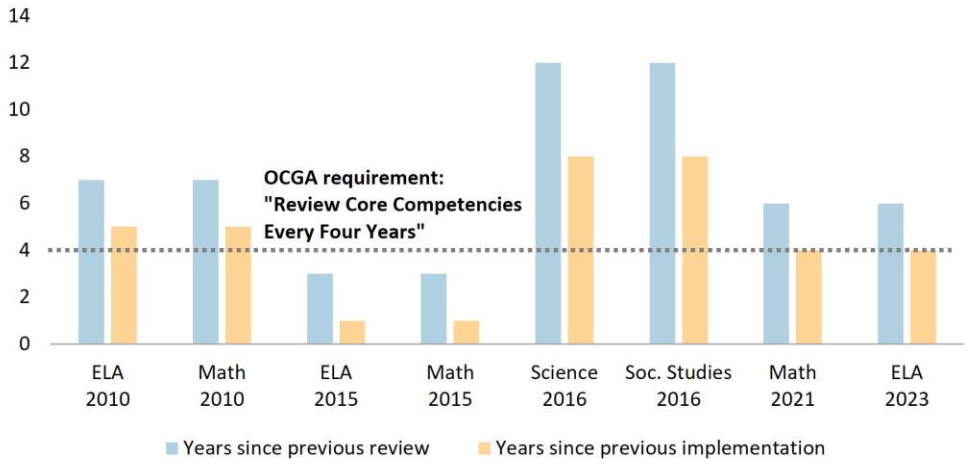
Georgia's four-year requirement is unusual; all nine of the other states[9] we reviewed had longer cycles, generally ranging from 6 to 10 years.[10] It should be noted that comparison across states is complicated by different methods of calculating a review cycle—most states start counting from the year standards are adopted, while others count from the year of review or the year new standards are first used in testing. As a result, a six-year cycle in one state may be equivalent to an eight-year cycle in another state if the methods of counting differ.

Georgia statute does not specify how the four-year cycle should be calculated. However, whether calculating by years since previous reviews or implementation, the time between most revisions has exceeded four years. There have been longer spans of time between reviews (see **Exhibit 7**); in particular, 12 years passed prior to the 2016 reviews of Science and Social Studies in part because resources were being used on other revisions. Most of our comparison states also noted difficulties with maintaining their defined cycles, including capacity constraints.

ELA and Math are the only content areas for which any reviews met the four-year requirement. However, in one instance, the review occurred just after standards were fully implemented (i.e., used in classrooms), which can limit the opportunity to determine whether the changes have any educational impact. Conversely, a lengthy gap between reviews can lead to outdated content.

Exhibit 7

Georgia's Review of Core Standards Has Generally Not Met the Statutory Requirement, 2010-2023



Source: GaDOE documents and interviews

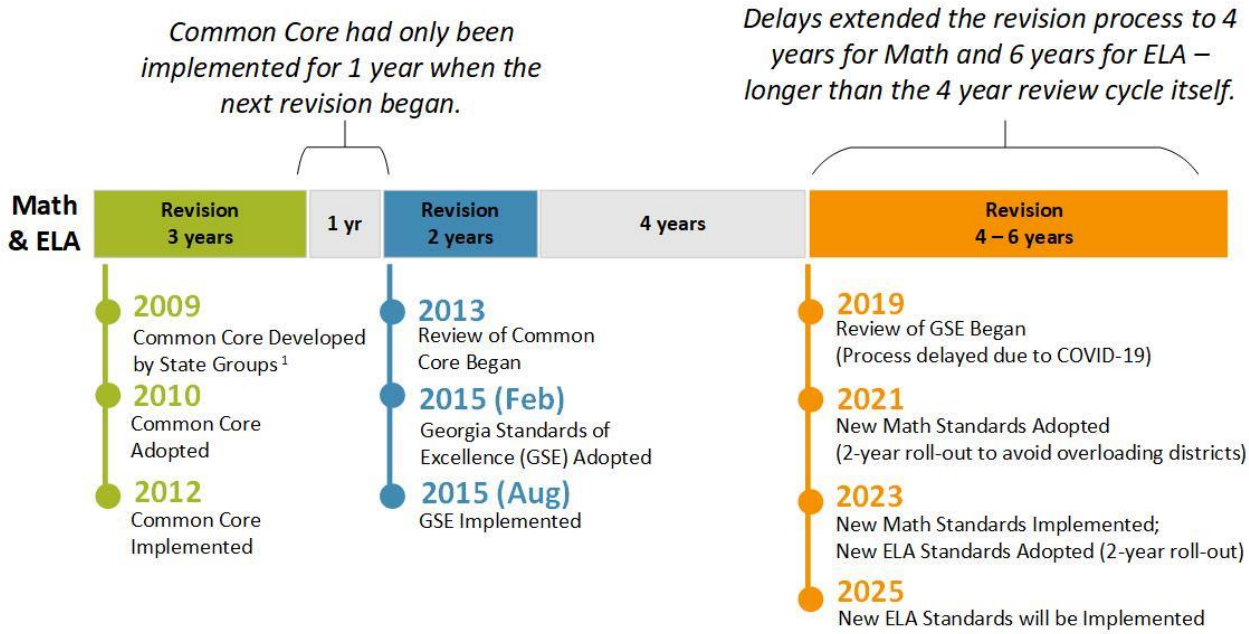
[9] *The nine states we reviewed were Alabama, Arkansas, Colorado, Kentucky, North Carolina, Ohio, Oklahoma, Texas, and Virginia.*

[10] *Two states had review cycles ranging from five to seven years.*

The four-year cycle creates challenges given the process of reviewing and revising standards, which takes years to complete (see **Exhibit 8**). Georgia's process resembles those of other states, including the length of time needed. Most of the steps involved are consistent in any review—the process is collaborative and deliberative even if it results in revisions that are less substantial. Additionally, the multiple modes of input and feedback are designed to foster trust in the process and buy-in from stakeholders. Adhering to the four-year requirement would mean schools have little time to implement standards in the classroom before new changes and even less time to gauge their success through testing results.

Exhibit 8

Frequent Reviews are Impractical Due to the Length of the Revision Process and Need to Assess Outcomes



[1] The Council of Chief State School Officers and the National Governors Association led the effort to create the standards.
Source: GaDOE documents and interviews

Most school systems we surveyed agreed that core content standards should be reviewed and revised on a set schedule (76% of respondents). Of those, an average of 59% selected "5-6 years" as the ideal cycle length across the four core content areas,[11] with the next highest preference being "7-8 years" (19% on average). By contrast, only 12% of respondents selected four years or less. Staff in Georgia and other states agreed that longer cycles can be less burdensome on teachers, especially elementary teachers who teach multiple core subjects; however, school systems suggested cycles could be too long—only 10% of respondents on average favored a cycle of nine or more years.

[11] *The core content areas are Math, ELA, Science, and Social Studies. There was little variation in the ideal lengths selected among them.*

School systems have an overall positive impression of GaDOE's roll out process

Overall, school systems responded favorably to survey questions regarding GaDOE's communication and resources provided during the 2021 Math revision. Nearly all respondents agreed that GaDOE provided updates throughout the process (96% of respondents) and effectively replied to questions about updated standards (92% of respondents). Additionally, 91% of respondents agreed that GaDOE provided useful and sufficient instructional resources; school system staff we interviewed also stated these resources have improved in quality. However, 30% of survey respondents indicated that GaDOE did not provide these resources in a timely fashion, which was the most negative opinion of GaDOE communication in the survey. According to our interviews and survey, receiving resources later meant some school systems had to pay teachers to train over the summer.

Additionally, GaDOE has not released a schedule of future reviews. By contrast, at least six states we reviewed have publicly posted review schedules extending into the future. These schedules stagger core content areas to prevent reviewing more than one area in the same year.[12] The consistency provided by a schedule could help mitigate agency capacity constraints and allow for advance planning by school systems, such as setting a textbook adoption cycle to match the one for standards.

It should be noted that a scheduled review does not have to lead to revision. While reviews have always resulted in some manner of revision in Georgia and most of the nine states we examined, there could be benefits to establishing clearer pathways for review without revision. For example, Colorado contracts for a third-party review of their standards; the resulting reports measure the standards against national and international benchmarks. For some content areas, this process has led to the state board accepting recommendations to make no changes.

RECOMMENDATIONS

1. The General Assembly should consider revising Georgia's four-year review cycle. Options could include increasing the minimum number of years in the review cycle or eliminating the requirement and allowing the schedule to be set by GaDOE, SBOE, and the state school superintendent.
2. If a minimum number of years remains in law, the General Assembly should define the beginning and end points of the cycle.
3. GaDOE and the state school superintendent should work with the SBOE to establish and publish a schedule of subjects to be reviewed over a set time period.

[12] All nine comparison states also kept a cycle for non-core content areas; Georgia does not have such a cycle nor a statutory requirement to keep one.

***Agency Response**: GaDOE agreed with the finding.*

***Recommendation 3**: GaDOE agreed with the recommendation, stating it plans to "publish a list during the 2025-2026 school year with the approved schedule starting the 2027-2028 school year." GaDOE also noted that it plans to move forward with updating the World Language standards.*

Finding 3: Revisions to core content standards have ranged from minor to substantial.

Revisions to core content standards can vary based on the extent of changes in areas such as content, assessments, and structure. Of the eight revisions since 2010, four—two revisions of ELA and two revisions of Math—were substantial, requiring significant changes to content, assessments, and structure. Other revisions had fewer adjustments or involved only minor wording changes.

Out of eight revisions since 2010, four were substantial, two were moderate, and two were minor.

To determine the extent of the changes that occurred in the eight revisions since 2010, we interviewed GaDOE staff regarding the overall revisions and any changes to assessments. We then reviewed documentation from each revision to verify GaDOE's categorization as substantial, moderate, or minor. We also surveyed local school systems and found general agreement with GaDOE's categorization with a few exceptions, though it should be noted that most systems believed all revisions were either substantial or moderate.

As shown in **Exhibit 9**, we grouped each revision based on the extent of changes. Four revisions were substantial, meaning they had significant amounts of restructuring (e.g., regrouping standards under new sections), assessment changes, and new content. Two revisions were moderate—while some changes to content, structure, and assessments occurred, many of the prior standards were unchanged. Finally, two revisions were minor and primarily involved wording changes. Each category and the corresponding revisions are described below.

Exhibit 9
Changes to Revisions Ranged from Substantial to Minor, AY 2010-2023

Revision Type	Revision Year and Subject	Restructuring	New Content	Deleted Standards	Content Moved Grade Levels	Assessment Changes
Substantial	2010 ELA	Significant	✓	✓	✓	Significant
	2010 Math	Significant	✓	✓	✓	Significant
	2021 Math	Significant	✓	✓	✓	Significant
	2023 ELA	Significant	✓	✓	✓	Significant
Moderate	2016 Science	Some	✓	✓	✓	Minimal
	2016 Social Studies	Some	×	✓	✓	Minimal
Minor	2015 ELA	Minimal	×	×	×	N/A[1]
	2015 Math	Minimal	✓	×	✓	N/A[1]

[1] GaDOE developed the Milestones Assessment System in fiscal year 2015 for all core subjects, which occurred concurrently with revisions to ELA and Math standards and would have been necessary regardless of whether revisions occurred. However, GaDOE staff indicated that revisions to Milestones assessments would likely not have been necessary for 2015 ELA and Math had the system been in place prior to FY2015.
Source: GaDOE staff and documents

Substantial Changes

According to GaDOE, there have been four substantial revisions to Georgia standards since 2010—two for Math and two for ELA. Most school systems surveyed agreed that these revisions were substantial. Our analysis of the standards related to a sample of grade levels found that substantial revisions generally resulted in new content, significant restructuring of standards, deleted standards, and significant changes to assessments,[13] as discussed below.

- **2010 Mathematics** – Math Common Core Georgia Performance Standards (Math CCGPS) revisions focused on promoting a more in-depth understanding of mathematical concepts by having standards with a narrower focus that build on each other across grade levels. Math CCGPS included new content on measurement and data, as well as incorporating word problems across many standards. There was also significant restructuring of Math CCGPS; for example, a CCGPS Accelerated Geometry and Advanced Algebra course increased the number of standards covered and regrouped many under different sections compared to the same course under GPS. Finally, some standards were removed or moved grade levels. For example, understanding of time was moved from kindergarten to 1st grade and understanding Venn Diagrams was removed from Math CCGPS.
- **2010 ELA** – ELA Common Core Georgia Performance Standards (ELA CCGPS) emphasized using increasingly complex types of texts to build skills in writing, phonics, and reading comprehension. There was also

[13] It should be noted that school systems continued to use the previous Criterion Referenced Competency Tests (CRCT) through the 2013-14 school year.

significant restructuring compared to GPS ELA standards to make CCGPS more specific. For example, in the 2nd grade there were 40 ELA CCGPS standards compared to only 7 GPS standards (though some GPS subcomponents were incorporated as CCGPS standards). New content included understanding synonymous but different words (e.g., toss, throw, hurl). Additionally, several components of standards (e.g., language and grammar) that were previously introduced in 3rd through 5th grades were moved to 2nd grade. Finally, content related to narrative writing, analyzing U.S. documents, and literary analysis was added to 10th grade standards.

- **2021 Math** – The most recent Math revisions did not include a significant amount of new content, but they added emphasis on using graphs and diagrams to represent real-world examples to mathematical problems. In addition, the new Math standards allow students to use any problem-solving method to determine a solution (compared to Common Core standards that required students to solve problems in a specified manner). Standards were also significantly restructured. For example, comparable old standards previously categorized under four different sections are now under one section. In addition, non-unit fractions previously introduced in 3rd grade were moved to 4th grade.
- **2023 ELA** – ELA's 2023 revisions reduced the number of standards that emphasized reading texts and introduced a stronger emphasis on developing phonics at an earlier age (previously, there were only 2 prior standards related to phonics compared to the current 10). Other standards moved grade levels or were eliminated. For example, a previous 2nd grade standard to recount fables and folktales from diverse cultures no longer exists. The standards were also restructured—there are two additional sections (e.g., Phonological Awareness) with new standards under each, and the sections are different from prior ELA standards.

While there were significant changes to assessments for all four revisions, some were more significant than others. For example, according to GaDOE's Assessment and Accountability staff, unlike in the most recent Math revision, the 2023 ELA revision requires incorporating a new writing component that must be developed, tested, and scored by readers to ensure it is assessed appropriately.

Moderate Changes

According to GaDOE, there have been two moderate revisions to Georgia standards since 2010 (Science and Social Studies), which required less significant changes to assessments than substantial revisions. Most school systems surveyed agreed that the Social Studies and Science revisions were moderate. Our review of GaDOE's "crosswalk" documents—which compare each standard at every grade level—found that the revisions resulted in some changes to content and structure, as discussed below.

- **2016 Science** – Science Georgia Standards of Excellence (GSE) incorporated many prior Science Georgia Performance Standards (GPS) and an instructional framework based in part on Next Generation Science Standards developed by national science experts. Most significantly, engineering principles were incorporated throughout the standards to require students to design solutions to problems. The new standards' structure is largely the same as the prior version—the most significant restructuring changed the progression of some individual standards within most of the same sections. Some standards also moved grade levels. In addition, the new standards are generally longer and more detailed, with some standards including examples of appropriate content.
- **2016 Social Studies** – Social Studies Georgia Standards of Excellence (GSE) were simplified and streamlined, but the general structure remained the same. The most significant changes were deletions—19 standards across all grade levels were removed. In addition, several standards moved grade levels. For example, a topic previously taught only in 3rd grade (Americans who helped expand rights and freedoms) was incorporated throughout grades 3-5, and a 4th grade standard about early Native American cultures was moved to 3rd grade.

Leadership within GaDOE's Office of Assessment and Accountability indicated that changes to Milestones assessments due to Science and Social Studies revisions were "relatively minor given that the new standards did not have a substantial impact on the test design or blueprints." Additionally, overall changes were less significant because the revisions coincided with the removal of Science and Social Studies from the Milestones assessments for grades 3, 4, 6, and 7.

Minor Changes

According to GaDOE, the only two minor revisions to Georgia standards since 2010 have been the ELA and Math Georgia Standards of Excellence (GSE) changes implemented in 2015. While our survey indicated that most school systems perceived these revisions as moderate, the second most common response was that they were minor. We reviewed GaDOE's "crosswalk" documents of changes and found these to be relatively minor revisions that involved slight restructuring and moving standards to different grade levels with almost no changes to the content, as discussed below.

- **2015 ELA** – No content was added to (or removed from) the prior standards. Additionally, there was almost no restructuring from 2010's ELA standards, and most revisions consisted of minor word changes. For example, instructional language was added to many standards (e.g., "*With prompting and support*, [A]sk and answer questions about unknown words in a text" with added language in italics).
- **2015 Math** – The only new content added to the Math standards was understanding of money in kindergarten and 1st grade. Similarly to ELA, most changes consisted of some minor wording changes and restructuring. For example, clarifying language was added and some

standards that were previously in paragraph form became enumerated subcomponents. Additionally, some content moved grade levels, but this occurred less frequently than in more substantial or moderate revisions.

GaDOE was developing the new Milestones Assessment System before beginning the 2015 review and revision of Math and ELA. However, GaDOE staff indicated that the revisions likely would not have required changes had the assessment already been implemented.

Agency Response: *GaDOE agreed with the finding.*

Finding 4: State and local costs for standards revisions vary significantly.

Major revision costs ranged from approximately $6.4 million to nearly $11 million (projected) across multiple fiscal years.

Between fiscal years 2010 and 2023, estimates of GaDOE expenditures have ranged from $520,000 for a minor revision to nearly $11 million for a substantial revision to update a core subject's content standards. The largest state costs were related to developing assessments, which often accounted for more than half of revision costs. Local school systems incur costs for professional learning and new textbooks, but most reported that the benefits of the revisions justified the costs.

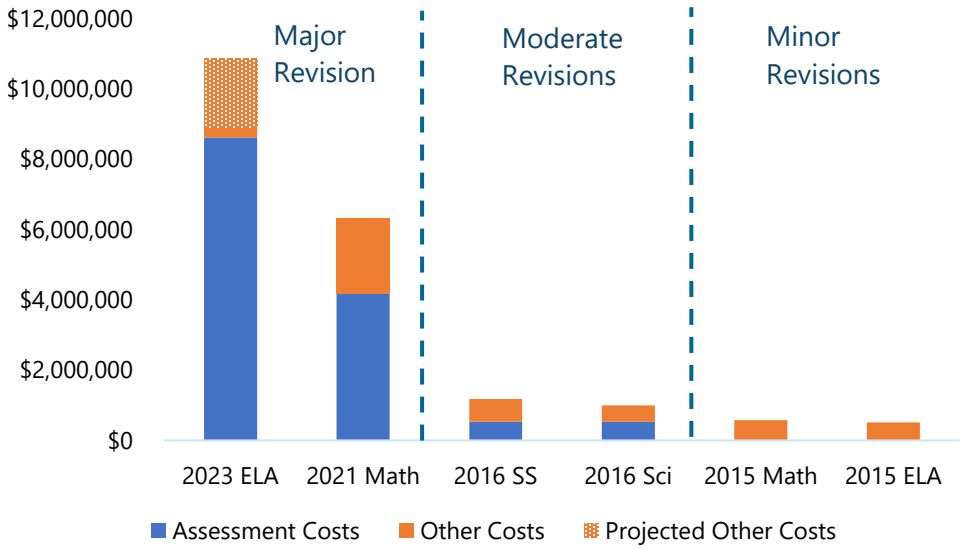
To determine state costs of reviewing and revising standards since 2015,[14] we requested estimates from GaDOE's Division of Curriculum and Instruction and Office of Assessment and Accountability. We reviewed costs for each revision and activity, accounting for inflation for costs prior to fiscal year 2023. It should be noted that GaDOE provides continual ongoing support for professional learning and resource development, and these ongoing costs are not always clearly delineated from costs associated with revisions.[15] For local costs, we surveyed all local school system superintendents and requested specific cost information from five school systems and one Regional Education Service Agency (RESA).

State Costs

As shown in **Exhibit 10**, state costs depend significantly on the extent to which standards are changed, as well as how long the revisions take. The least costly revision was 2015's ELA revision, which totaled approximately $520,000, while the 2023 ELA revision will be the costliest at nearly $9 million so far (cost is as of December 2023). Once implemented, we estimate 2023 ELA costs will likely be nearly $11 million. Assessment changes have been the costliest item since implementing the Milestones Assessment System in fiscal year 2015.

[14] While we requested cost information going back to 2010, we excluded 2010 Common Core revision costs from the analysis because GaDOE staff were uncertain of the reliability of the estimates and comparability with other revision costs.
[15] We included professional learning and resource development costs reported in the three fiscal years following the adoption of new standards because GaDOE indicated that is when most revision-related costs are incurred. However, it should be noted that the most recent Math and ELA revisions were only adopted in August 2021 and May 2023, respectively, so some of these revision costs have yet to be incurred. We also reviewed requisition descriptions for expenses during these time periods and excluded any costs that appeared to be clearly unrelated to the revision.

Exhibit 10
Revision Costs Vary by Extent of Changes[1]



[1]At the time of this review, all costs had not been incurred for 2023 ELA's Professional Learning and Resource Development ("Other Costs"). To obtain an estimated total we assumed these costs to be the same as those for the 2021 Math revision. Costs for 2023 ELA and 2021 Math revisions include contracted assessment costs through fiscal year 2026.
Source: GaDOE documents

GaDOE tracks costs associated with reviewing and revising standards in four main categories: Assessments, Standards and Course Development, Instructional Resources, and Professional Learning. These categories generally reflect the main activities that GaDOE performs throughout the process.

- **Assessments** – Updates to assessments under the Georgia Milestones System[16] typically make up the largest state cost component of revision standards. These costs have ranged from approximately $534,000 to more than $8.6 million (in 2023 dollars) and typically represented more than half of applicable revision costs. Major revisions require significant updates to that subject's Milestones assessments, which are conducted via contract.

  Assessment changes for the most recent ELA and Math revisions have been performed via a contract that has planned assessment costs through fiscal year 2026. According to GaDOE's Office of Assessment and Accountability, ELA assessment costs will be more than double those of the Math revision because ELA assessments incorporate a writing component, which is more costly to develop. For the Science and Social Studies revisions, GaDOE estimated $800,000 to $900,000 for assessment revisions; as such, we assumed $425,000 in testing costs for each (adjusted to $534,000 to account for inflation).

[16] GaDOE implemented the Milestones Assessment System in the 2014-15 school year following years of development. Previously, students were assessed using the Criterion Referenced Competency Test (CRCT).

- **Instructional Resources** – After adopting revised standards, GaDOE provides school systems online resources (e.g., unit guides and curriculum maps), which are more numerous for major revisions. According to GaDOE staff and school systems we interviewed, GaDOE has focused more on providing resources in recent revisions, which has increased their costs. These represented the highest non-testing cost for the most recent Math revisions—GaDOE estimated that at least $1.2 million was spent and expects similar costs for the most recent ELA revisions. Our local school system survey found that these resources were appreciated, with 90% of respondents agreeing that GaDOE provided sufficient and useful instructional resources during the Math revision process.
- **Professional Learning** – GaDOE provides virtual and in-person professional learning opportunities to assist teachers in implementing revised content standards, typically in the year before students begin learning under the new standards. Depending on the revision, this cost may be more or less than the cost of developing resources. For example, costs for the most recent Math revision were estimated at approximately $690,000, and GaDOE expects similar costs for the most recent ELA revision. Our survey found that 80% of systems believed that GaDOE provided effective professional learning following the most recent Math revisions.
- **Standards and Course Development** – These costs include stipends for stakeholders who participate in the Teacher or Academic Work Groups that review the standards and make recommendations on revisions. It is typically the least expensive component but generally varies based on how long revisions took to complete and the extent of changes, which increases the number of stipends. For example, the cost to develop new standards and courses for the most recent substantial ELA revisions—which took nearly three years—were approximately $250,000, compared to moderate revisions to Social Studies that cost $28,000 for one year. This cost difference is due to multiple factors, including the extensiveness of the revisions and extensions in the ELA revision to incorporate additional early literacy content.

GaDOE staff indicated that the agency does not hire additional staff to review and revise content standards. Rather, it relies on existing staff to conduct the process, though GaDOE indicated some work overtime during revisions. For example, in fiscal year 2021, up to six full-time staff were involved in Math revisions (one Program Manager and five Program Specialists). Because GaDOE was unable to estimate the percentage of time spent on revisions versus other duties, we did not include their salaries in the total cost estimates.

Local Costs

Local costs are driven by the significance of changes, how much a school system decides to rely on their Regional Education Service Agencies (RESA) for resource

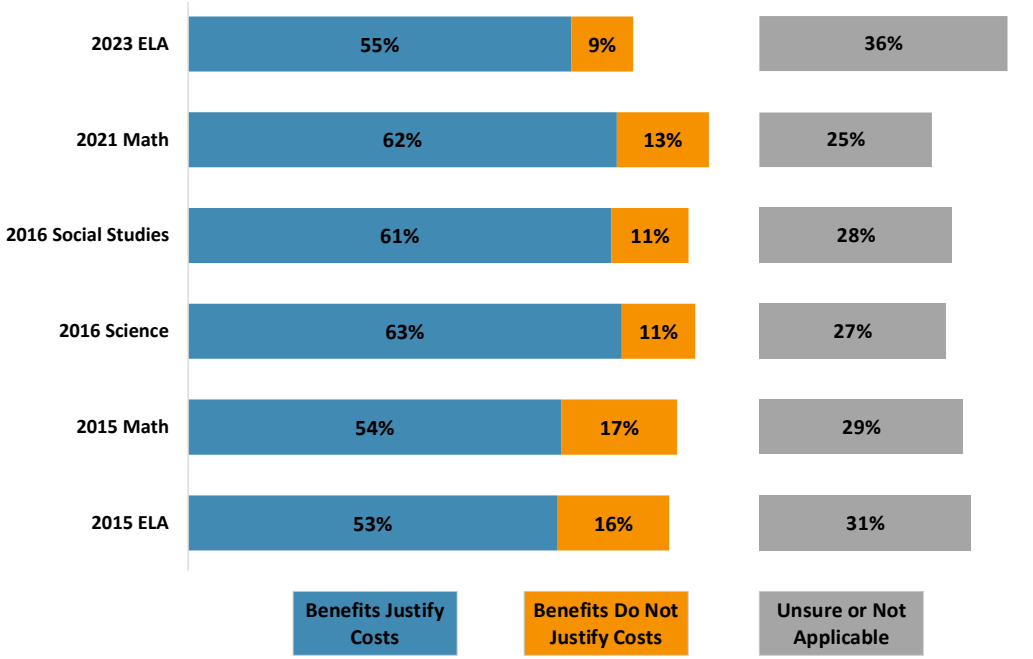
Georgia's RESAs are a network of 16 agencies tasked with supporting the work, improvement, and effectiveness of schools. RESAs are funded by a mixture of state and local funds.

development and professional learning activities, and whether district-specific changes are made. Actions taken by school systems in response to revisions (e.g., adopting new textbooks or updating local assessments) can vary. School systems have broad autonomy in how they implement standards (including designing their own curriculum), and they can "expand and enrich" their own standards beyond the state's. Additionally, systems vary in the reliance on their RESAs, though most (79%) indicated their RESA assisted with some aspect of implementing standards.

Most school systems that responded to our survey categorized their costs to implement new standards as high or medium, regardless of the revision. The most recent Math and ELA changes were considered to have the highest cost. However, a majority of systems believed that each revision's benefits justified their costs and had (or will have) positive impacts on student learning (see **Exhibit 11**).

Exhibit 11

School Systems Indicated that Benefits of Revisions Justified Costs



Source: DOAA Survey to School Systems

While total local costs vary, the survey results generally indicate that instructional resources are the costliest item, followed by professional learning, district assessments, and finally local alignment of standards, as discussed below. Differences in local costs are discussed further in the text box on page 22.

- **Instructional Resources** – Based on our survey, instructional resources, which include textbooks and supplemental materials such as curriculum maps, are often the largest costs for local school systems when implementing revised content standards. Out of 184 local and state

charter school superintendents who responded to our survey, 159 (88%) indicated that they had to modify or supplement instructional materials due to new standards. Over 60% indicated that instructional resources were the largest cost item, and a further 23% indicated it was the second largest cost item.

Costs may further increase when systems must purchase new textbooks or supplemental materials outside of contract cycles due to extensive standards revisions (39% of surveyed systems reported purchasing new textbooks due to the Math standards revisions). One system stated it had to delay purchasing new textbooks by two years because its vendors would not yet be able to release textbooks for the new Math standards.

- **Professional Learning** – Most systems surveyed indicated professional learning was a significant cost, with 34% of systems listing it as their costliest item and approximately half indicating it was their second costliest. Approximately 71% of systems reported that, following the most recent Math revision, they had to contract for extra days with teachers to deliver professional learning over the summer or hire substitutes to cover classes while teachers attended events during the school year. The amount of professional learning likely depends on the substantiveness of the changes.
- **Local Assessment Alignment** – While GaDOE covers costs of statewide Milestones, local school systems often provide additional assessments to students to benchmark their academic progress. For example, more than 82% of school system survey respondents indicated that they had to align local assessments or benchmarks in response to the most recent Math revision.
- **Alignment of District-Specific Standards** – Most systems reported this to be their lowest cost among the four categories. While approximately half of systems that responded to our survey adopt the state's standards wholesale, others develop their own district-specific standards and ensure that they align with the state's. Our survey found that 46% of systems aligned their district-specific standards to the state's for the most recent Math revision, and one large system reported that this cost item was their second costliest.

School systems we interviewed indicated they typically do not hire additional staff to perform duties related to implementing revised standards. However, they indicated that newly revised standards require full-time teachers and administrators to spend portions of their time on implementation activities. Relatedly, several systems surveyed cited the costs pertaining to teacher stress and burnout, which impact retention. For example, one system noted, "Every time wholesale changes occur, experienced teachers who can retire, do retire, even though they would have stayed if the standards were the same. That cost in terms of onboarding new, inexperienced teachers is immense."

Local costs varied significantly due to differences in implementation activities and district size

To determine local costs in the revision process, we requested cost information related to implementing the most recently revised Math standards from five school systems of various sizes and one RESA. Each system's costs and activities are discussed below. Costs reported by school systems exclude staffing costs unless they hired additional staff to implement revisions.

- Large Metro Atlanta System – This system reported spending more than $500,000 to develop resources and conduct professional learning activities. However, these costs do not include purchasing supplemental instructional materials, which have not been incurred but are expected. It also indicated that revision costs are somewhat independent of the extent of changes because certain tasks always must occur. For example, the system typically develops its own resources for teachers rather than relying on GaDOE. It also develops its own set of standards and ensures they align with revisions to state standards. This system indicated that it is not highly involved with its RESA for revision purposes.

- Large Metro Atlanta System – This system reported spending more than $18 million on new textbooks outside of its normal cycle (new textbooks were delayed for two years to incorporate new standards) and more than $410,000 on professional learning activities, including $20,000 to hire substitutes while teachers attended professional learning activities and $390,000 on summer stipends outside of teachers' contracted workdays. This system indicated that it is typically not highly involved with its RESA for revision purposes.

- Midsize Metro Atlanta System – Staff reported spending approximately $65,000—$50,000 for professional learning activities and curriculum development, as well as $15,000 for supplemental resources. The system created a Math leadership team that met monthly to develop a model of "training the trainer," which required substitutes to pull regular teachers out of the classroom. Staff indicated that aligning assessments was their second costliest activity and that they allow schools to choose their own assessments, but the costs are not yet known due to the statewide Math assessments being unavailable at this time. In addition, they indicated that the system's RESA assisted in the revision process as a liaison between GaDOE and other school systems.

- Midsize Rural System – This system reported spending approximately $70,000—$51,000 on professional learning activities and approximately $19,000 on math-related school supplies (e.g., protractors, rulers). Staff indicated that resources related to the most recent Math revision from GaDOE and their RESA were robust enough that they did not require textbooks and instead relied on existing worksheets, guided notes, and digital products (resulting in lower costs). Staff also reported that some assessment alignment costs were incurred but they were lower than instructional resource and professional learning costs.

- Small Rural System – This system reported spending approximately $540,000 for a contract to develop its new Math curriculum and $11,000 on professional learning activities. For the Math revision, system staff purchased both physical and online instructional materials with their contract. It adopted the state's standards wholesale rather than developing district-specific ones. This system reported relying on its RESA significantly, so it was able to keep its district costs (apart from curriculum development) low.

    - RESA – Because the above system indicated they used their RESA as a significant resource in implementing Math revisions, we received cost estimates from this system's RESA, which reported spending $86,000 due to Math revisions. Approximately $67,000 was used to hire a Math Mentor and a Math Consultant to assist its six systems with implementing revised standards. The remaining funds were spent on professional learning activities.

Agency Response: *GaDOE agreed with the finding.*

Appendix A: Table of Findings and Recommendations

	Agree, Partial Agree, Disagree	Implementation Date
Finding 1: Revisions to Math and ELA standards have been related to Common Core, while revisions of other content areas were driven by factors such as the length of time since last review. (p. 7)	**Agree**	**N/A**
No recommendations		
Finding 2: The General Assembly should consider revising Georgia's four-year review cycle. (p. 9)	**Agree**	**N/A**
2.1 The General Assembly should consider revising Georgia's four-year review cycle. Options could include increasing the minimum number of years in the review cycle or eliminating the requirement and allowing the schedule to be set by GaDOE, SBOE, and the state school superintendent.		
2.2 If a minimum number of years remains in law, the General Assembly should define the beginning and end points of the cycle.		
2.3 GaDOE and the state school superintendent should work with the SBOE to establish and publish a schedule of subjects to be reviewed over a set time period.	**Agree**	**2025-26 School Year**
Finding 3: Revisions to core content standards have ranged from minor to substantial. (p. 13)	**Agree**	**N/A**
No recommendations		
Finding 4: State and local costs for standards revisions vary significantly. (p. 17)	**Agree**	**N/A**
No recommendations		

Appendix B: Objectives, Scope, and Methodology

Objectives

This report examines the Georgia Department of Education's (GaDOE) process for revising content standards. Specifically, our examination set out to determine the following:

1. Why are content standards reviewed, and is this process conducted in accordance with the frequency required in statute?
2. To what extent have changes to content standards been substantive?
3. What were the costs associated with changing content standards, and how do the costs relate to the substantiveness of the changes?

Scope

This special examination generally covered activity related to GaDOE's content standards process that occurred between fiscal years 2010 and 2023, with consideration of earlier or later periods when relevant. Information used in this report was obtained by reviewing relevant laws, rules, and regulations; interviewing staff from GaDOE and local school systems; reviewing documents and analyzing data from GaDOE; and examining content standards' revision practices across nine other states.

In addition, we conducted a survey of school system staff to gather more information about local responsibilities, costs, and perspectives related to reviewing standards. The survey was tested by staff from five school systems. We sent the survey to every GaDOE-identified superintendent in the state across 182 school systems and 51 state charter schools (one school system and one state charter school did not have GaDOE-identified superintendents and were excluded from the survey). Survey recipients were instructed that curriculum directors and other staff could collaborate on their district's response.

At the conclusion of our survey's response collection period, we recorded an overall response rate of 79% (184 responses from 233 recipients). This included responses from 93% of urban systems, 81% of rural systems, 82% of suburban systems, and 67% of state charter schools. Based on the response rate, we concluded that responses received were sufficient to incorporate them in our findings. Results should not be generalized to the entire population. When reporting survey results, we excluded neutral responses (e.g., "unsure" or "not applicable") if they were less than 5% of response totals and did not impact results. We included neutral responses if they were more than 5% of response totals and impacted results. We excluded all unanswered responses to specific questions from the total number of responses.

Government auditing standards require that we also report the scope of our work on internal control that is significant within the context of the audit objectives. Due to the nature of this special examination request, none of our objectives included internal control work.

Methodology

To determine why standards are reviewed and whether the process is conducted in accordance with the frequency required in statute, we reviewed state law, State Board of Education rules, and federal legislation. We reviewed GaDOE documents, such as press releases and

results to GaDOE's surveys on opinions of existing standards, to identify the timing of and reasoning behind reviews. We also examined media coverage of past reviews of standards, national reports on standards, and the practices of other states. We interviewed GaDOE staff about standards-related practices. We interviewed staff in five school systems chosen for geographic diversity, size variance, and urban/suburban/rural balance to understand local perspectives on why standards are reviewed. We also examined the frequency requirements and the standards-related processes of nine other states[17] and interviewed relevant staff. These states were selected by the team to represent a range of statutory requirements (and the lack thereof) while considering proximity and similarity to Georgia, including the extent to which the state incorporated Common Core standards.

To determine the extent to which changes to content standards have been substantive, we interviewed GaDOE staff about the significance of revision changes and any updates to state-level assessments. We then reviewed documentation from each revision to verify GaDOE's categorization of them as substantial, moderate, or minor. This included reviewing documents such as curriculum crosswalks to identify and classify the changes made at a high level, including new content added, content deleted, content moved across grade levels, and restructuring of sections and/or standards within sections. We surveyed school system staff to gain their perspective on the substantiveness of revisions.

To determine the costs associated with changing content standards and how the costs relate to the substantiveness of the changes, we interviewed GaDOE staff about the costs related to revisions. We reviewed appropriations and tracking documents since fiscal year 2010 for references to standards-related costs, but they did not contain sufficient detail to determine costs of revisions. We reviewed cost estimates provided by GaDOE's Division of Curriculum and Instruction and Office of Assessment and Accountability for revisions since 2010. We reviewed requisitions to understand the estimates and made adjustments based on this review. We also limited the time period to ensure we were focused on costs resulting from the particular standard's change. GaDOE staff indicated the estimates related to the 2010 revisions were potentially unreliable; therefore, we excluded these from our analysis. We reviewed estimated costs for each revision and activity, accounting for inflation for state costs prior to fiscal year 2023. Because some costs for the 2023 ELA revision have yet to be incurred, with feedback from GaDOE staff, we assumed those to be the same as the costs for the 2021 Math revision.

We interviewed school system staff from five districts to understand local responsibilities and costs when standards are reviewed. Staff from these districts provided estimates of their costs related to the 2021 Math revision (the revision most recently implemented). When one school system indicated they relied on standards-related services from their Regional Education Service Agency (RESA), we interviewed staff from that RESA to learn more about their activities; they also provided an estimate of costs for the 2021 Math revision. We surveyed school system staff to gain their perspective on the costs related to revisions. For revisions since 2015, we compared cost estimates with the substantiveness of changes.

We treated this review as a performance audit. We conducted this performance audit 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

[17] The nine states we reviewed were Alabama, Arkansas, Colorado, Kentucky, North Carolina, Ohio, Oklahoma, Texas, and Virginia.

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.

If an auditee offers comments that are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, auditing standards require us to evaluate the validity of those comments. In cases when agency comments are deemed valid and are supported by sufficient, appropriate evidence, we edit the report accordingly. In cases when such evidence is not provided or comments are not deemed valid, we do not edit the report and consider on a case-by-case basis whether to offer a response to agency comments.

Appendix C: Examples of Standards by Content Area[18]

	Content Standard Example	Expectation Example
Core Content Areas		
Math	HS Geometry - Interpret the structure of polynomial expressions and perform operations with polynomials within a geometric framework.	Interpret polynomial expressions of varying degrees that represent a quantity in terms of its given geometric framework.
English Language Arts (ELA)	4th grade - Demonstrate command of the conventions of standard English capitalization, punctuation, and spelling when writing.	Use a comma before a coordinating conjunction in a compound sentence.
Science	HS Chemistry - Obtain, evaluate, and communicate information about the use of the modern atomic theory and periodic law to explain the characteristics of atoms and elements.	Evaluate merits and limitations of different models of the atom in relation to relative size, charge, and position of protons, neutrons, and electrons in the atom.
Social Studies	3rd grade - Describe early American Indian cultures and their development in North America.	Locate the regions where American Indians settled in North America: Arctic, Northwest, Southwest, Plains, Northeast, and Southeast.
Non-Core Content Areas		
Computer Science	Kindergarten - Use digital tools (e.g. computers, tablets, cameras, software, 3D printers, etc) to build knowledge, produce creative artifacts, and make meaningful learning experiences for themselves and others.	Recognize the letters, numbers, and basic functions of a keyboard, touchpad/trackpad, mouse, and other input devices.
Fine Arts	1st grade Visual Art - Create works of art based on selected themes.	Create works of art that attempt to fill the space in an art composition.
Physical Education	5th grade - The physically educated student demonstrates competency in a variety of motor skills and movement patterns.	Demonstrates mature patterns of various locomotor skills in a variety of small-sided games, dance, and educational gymnastics experiences.
Health Education	7th grade - Students will analyze the influence of family, peers, culture, media, technology, and other factors on health behaviors.	Indicate how the perceptions of norms influence healthy and unhealthy behaviors.
World Languages	3rd grade - Students exchange simple spoken language in the target language, utilizing cultural references where appropriate.	Use basic greetings, farewells, and expressions of courtesy, in oral form.
Career, Technical, and Agricultural Education (CTAE)	Health Science - Explore the credentials, options, and scope of practice of a Medical Assistant in various healthcare facilities.	Describe the various roles required in the scope of practice for the medical assistant.

[18]Examples are quoted verbatim.
Source: Agency records

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