New York State Comptroller
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State Education Department

Oversight of Teacher Shortages

September 2026 | Report 2024-S-31

Prepared by the Division of State Government Accountability

Audit Highlights

Objective

To determine whether the State Education Department is effectively overseeing certain teacher shortage grants to ensure the State maintains a sufficient teacher workforce. The audit covered the period from July 2019 through August 2025.

About the Program

New York State is expected to need 180,000 new teachers in the next decade, and there may not be enough educators to fill those roles. Like many states, New York reports persistent teacher shortages, with large urban and rural districts reporting severe shortages in many subject areas.

Teacher shortages may lead to larger classroom sizes, resulting in a more disruptive environment due to the increased number of students to manage, decreased student participation in group discussions, and teachers being less able to identify student strengths and weaknesses. Overall, the teacher shortage crisis threatens educational opportunities and the ability for students to reach their full potential.

The State Education Department (SED) has stated that it has made a multipronged effort to address teacher shortages in New York State. Our audit focused on four grant programs designed to address teacher shortages:

- Teachers of Tomorrow and Teachers of Tomorrow: Science, Mathematics, Bilingual Education, and English as a New Language: Established to assist school districts experiencing a teacher shortage or subject area shortage (especially low-performing schools) with recruitment, retention, and certification activities to increase the supply of qualified teachers.
- Teacher Opportunity Corps II: Established to support and help recruit, retain, and train economically disadvantaged or historically underrepresented participants as certified public school teachers to better address the needs of at-risk students.
- Mentor Teacher Internship Program: Established to enable experienced teachers (mentors) in a district or BOCES to provide guidance and support to beginning teachers (interns) in their first and/or second year of teaching.
- Teacher Diversity Pipeline Pilot: Established to assist teacher aides and teaching assistants in attaining the necessary education and professional training to obtain teacher certification.

Key Findings

SED needs to improve its oversight, communication, and monitoring efforts to increase teacher shortage grant program utilization and outcomes, as follows:

- SED did not award all money allocated to the grant programs, and grantees did not spend all money awarded to them. Of the $191 million allocated to the four grants in our scope period, only $155 million was awarded to grantees, and about $118.9 million of the allocated amount (62%) was actually spent.
- Only a small percentage of eligible school districts have been applying for the teacher shortage grants. For example, for the 2022–26 cycle of the Teachers of Tomorrow grant, only 27 of the 609 eligible school districts (4%) applied.
- We conducted a survey of 692 school districts (excluding New York City), and of the 244 respondents, 210 (86%) said they had not participated in the grant programs we reviewed. Of these 210 non-participants, 190 school districts (90%) said they were not aware of the grant programs, and 164 stated they would like to know more about them. Considering these grant programs have existed for multiple years, including two programs (Teachers of Tomorrow and Mentor Teacher Internship Program) that are over 20 years old, it is surprising that so few school districts were aware of them.
- SED could improve the monitoring of the grant programs' effectiveness to determine if the programs are achieving desired outcomes and meeting their intended goals. This information could be used by decision-makers to more effectively use grant funds for recruitment, retention, and certification activities necessary to increase the supply of qualified teachers.

Key Recommendations

- Develop and implement enhanced controls and monitoring practices for teacher shortage grants administered by SED, including grant spending and school district participation.
- Improve communication with school districts, including the frequency and type of outreach used to notify school districts about grant opportunities.
- Communicate grant outcomes and recommend revisions to decision-makers as needed to improve the expenditure and effective use of grant funds.
- Develop and implement metrics to determine the effectiveness of the grant programs.

Office of the New York State Comptroller
Division of State Government Accountability

September 10, 2026

Betty A. Rosa, Ed.D.
Commissioner
State Education Department
State Education Building
89 Washington Avenue
Albany, NY 12234

Dear Dr. Rosa:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage their resources efficiently and effectively. By so doing, it provides accountability for the tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit entitled *Oversight of Teacher Shortages*. This audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Division of State Government Accountability

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Glossary of Terms

Term	Description	Identifier
SED	State Education Department	*Auditee*
Dashboards	Educator Workforce Dashboard and Educator Preparation Program Dashboard	*Key Term*
Laws	New York State Education Laws	*Key Term*
MTIP	Mentor Teacher Internship Program	*Key Term*
RFA	Request for Application	*Key Term*
RFP	Request for Proposal	*Key Term*
TDPP	Teacher Diversity Pipeline Pilot	*Key Term*
TOC II	Teacher Opportunity Corps II	*Key Term*
TOT	Teachers of Tomorrow	*Key Term*
TOTSMBE	Teachers of Tomorrow: Science, Mathematics, Bilingual Education, and English as a New Language	*Key Term*

Background

The United States has experienced teacher shortages for decades. New York State is expected to need 180,000 new teachers in the next 10 years, and there may not be enough educators to fill those roles. Large urban and rural districts in New York—as in many states—are already reporting severe shortages in many subject areas. Furthermore, racially diverse districts and those with high child poverty rates are much more likely to face challenges recruiting and retaining qualified teachers. In recent years, New York has reported a need for teachers in the following subject areas: Health and Physical Fitness, Special Education, Career and Technical Education, Science, Language Arts, and Support Staff (Library/Media Specialists).

Several factors are contributing to the teacher shortage crisis:

- The number of Bachelor's degrees in Education awarded nationwide has decreased over 17% in the past two decades.
- SED's data reports that 38% of New York State teachers (excluding NYC and Boards of Cooperative Educational Services [BOCES]) are over age 49.
- Teachers are reporting unprecedented levels of stress and burnout, which the COVID-19 pandemic exacerbated.

Teachers also continue to leave the profession due to low pay, increasing demands, lack of respect, and reduced benefits. Teacher shortages may lead to larger classroom sizes, resulting in a more disruptive environment because there are more students to manage, decreased student participation in group discussions, and teachers being less able to identify student strengths and weaknesses. Overall, the teacher shortage crisis threatens educational opportunities and students' ability to reach their full potential.

The mission of the State Education Department (SED) is to raise the knowledge, skill, and opportunity of all the people in New York with a vision to provide leadership for a system that yields the best educated people in the world. SED is charged with the oversight and general supervision of all educational services in New York State. Effective oversight in the prevention of teacher shortages is essential for SED to achieve its mission and vision.

SED has made a multipronged effort to address teacher shortages in the State through multiple reforms to the teacher certification process; outreach to groups of potential teachers who are underrepresented in its teaching force; "grow-your-own" initiatives designed to motivate individuals within a school or community to consider a career in teaching; and partnerships to launch TeachNY, a new digitally powered recruitment platform. SED's Office of Access, Equity, and Community Engagement Services is also charged with administering multiple teacher shortage grant programs. Our audit focused on four such programs.

Teachers of Tomorrow and Teachers of Tomorrow: Science, Mathematics, Bilingual Education, and English as a New Language ($25 million annually)

The Teachers of Tomorrow (TOT) program was established by Chapter 62 of the New York State Education Laws (Laws) of 2000 to provide a variety of incentives (e.g., teacher stipends and tuition reimbursement) that assist school districts with recruitment, retention, and certification activities necessary to increase the supply of qualified teachers in school districts experiencing teacher or subject-area shortages, especially in low-performing schools. The Teachers of Tomorrow: Science, Mathematics, Bilingual Education, and English as a New Language (TOTSMBE) program was an amendment implemented in the 2016–17 school year to assist school districts with attracting qualified teachers for low-performing schools experiencing a shortage of teachers in science, mathematics, bilingual education, and/or English as a new language. For the period from June 1, 2022 through June 30, 2026, $20 million was allocated for TOT to be distributed on a competitive basis, and $5 million was allocated for TOTSMBE, for a total of $25 million annually.

School districts experiencing a teacher shortage and those that contain a school building that has been designated as a low-performing school are eligible to apply for the TOT and TOTSMBE programs.

SED requires TOT and TOTSMBE grantees to submit a final report annually on August 1 for activities conducted July 1 through June 30 of that program year. The performance report is intended to demonstrate that substantial progress has been made toward meeting the project goals and the program performance indicators. Grantees that do not demonstrate adequate performance may have their funds discontinued.

Teacher Opportunity Corps II

2019–21: $3 million annually

2021–22: $3.45 million

2022–25: $6.45 million annually

The Teacher Opportunity Corps II (TOC II) program was established by Chapter 53 of the Laws of 2016 to increase the participation rate of historically underrepresented and economically disadvantaged individuals in teaching careers. The grants support the recruitment, retention, and training of economically disadvantaged or historically underrepresented participants as certified public school teachers to better address the needs of at-risk students. New York State public and independent degree-granting colleges and universities that have a teacher preparation program approved by SED are eligible to apply.

When it began the program in 2016, SED awarded $3 million in grants to 16 colleges and universities to help them retain highly qualified individuals who value equity and reflect the diversity inside and outside of the classroom, particularly in high-need schools with recurrent teacher shortages.

TOC II grantees must submit an annual performance report at the end of each grant period, but no later than the first Friday in October of each year of the grant, and also a mid-year interim report. The performance report should demonstrate substantial progress toward meeting the project goals and the program performance indicators.

Mentor Teacher Internship Program ($2 million annually for each 5-year cycle)

The Mentor Teacher Internship Program (MTIP) was established by Chapter 436 of the Laws of 1986. MTIP enables experienced teachers (mentors) in a district or BOCES to provide guidance and support to beginning teachers (interns) in their first and/or second year of teaching. $2 million in funding is available annually for the duration of each 5-year grant period. However, 50.8% of the funds are restricted to New York City public schools if they apply, and an additional 13% is restricted to city school districts that apply and have populations of 100,000 or more. Preference is given to proposals from high-need districts with higher rates of economically disadvantaged students.

Schools with MTIP-funded projects are required to file a mid-year project report that describes and outlines the rationale for activities and expenditures to date, presents information about the nature and number of participating mentors and interns, and provides descriptions of any substantial revisions to the original project proposal.

Teacher Diversity Pipeline Pilot ($100,000 annually for 5 years)

The Teacher Diversity Pipeline Pilot (TDPP) was established as part of the 2018–19 New York State Budget to assist teacher aides and teaching assistants in attaining the education and professional training required for teacher certification. The program ran for 5 years, with total grants awarded not exceeding $500,000. For this grant opportunity, a high-needs public school district, or a BOCES that serves two or more such districts, must form an eligible partnership with a New York State degree-granting institution of higher education with an undergraduate teacher preparation program.

TDPP requires grantees to submit an annual performance report at the end of each grant period, but no later than the first Friday in October of each year of the grant. The performance report should demonstrate substantial progress toward meeting the project goals and program performance indicators. Grantees must monitor the identification, recruitment, enrollment, and placement of candidates and provide updates on these candidates to SED. Further, SED may conduct monitoring and evaluation activities, including but not limited to requiring telephone check-in calls and written progress and fiscal reports; requiring submission of program artifacts and fiscal records; and conducting site visits, including observation of program activities and interviews with staff and participants.

Audit Findings and Recommendations

While SED officials stated they have taken steps to address the teacher shortage crisis in New York State, including the four grant programs we assessed for this audit, we found that SED needs to improve its oversight, communication, and monitoring of the teacher shortage grant programs to ensure they are meeting their goals.

SED did not ensure that teacher shortage grant funds were spent effectively. Of the $191 million allocated to the four grant programs, only $155 million was awarded to grantees, and only about $118.9 million was spent. While we recognize there are limitations on the use of the unspent money, SED could have done more to communicate to decision-makers the limitations of the grant programs.

Further, only a small percentage of eligible school districts are applying for the grant programs. For example, for the current 2022–26 cycle of the TOT grant program, only 27 of the 609 eligible school districts applied. To determine school districts' knowledge of the teacher shortage grant programs, we conducted a survey of 692 school districts. Of the 244 respondents, 210 had not participated in the grant programs we reviewed, and 190 of these school districts said they were unaware of them.

SED could also improve the monitoring of the grant programs' effectiveness to determine whether they are achieving desired outcomes and intended goals. SED did not provide us with any metrics on how it measured effectiveness or used the information it does have to make program decisions.

Moreover, SED does not have useful data related to the type and location of teaching vacancies throughout the State. SED acknowledges that timely workforce data is essential and is currently taking steps to improve its usable data, developing two dashboards to collect, analyze, and publicly report teacher workforce data to improve how districts and schools attract, hire, train, and sustain teachers.

Teacher Shortage Grant Programs

Unspent Grant Funding

SED did not award all money allocated to the grant programs, and grantees did not spend all the money awarded to them. Of the $191 million allocated to the four grant programs in our scope period, only $155 million (81%) was awarded to grantees, and only about $118.9 million (62%) of the total amount available was spent. Of the unspent money, $60 million was returned to the State's General Support Public School Fund, which includes spending for both instructional and expense-based costs, and the remaining $12.5 million was rolled over to the next grant period for the TOC II program, which is the only program allowed to roll over the money. See Table 1 for the breakdown of allocated, awarded, and spent amounts.

Table 1
Grant Program Expenditures

Program Name	Amount Allocated	Amount Awarded	Expenditures	Amount Not Spent
TOT/TOTSMBE 2019–25	$150,000,000	$120,642,588	$94,804,914	$55,195,086
TOC II 2019–25	$28,800,000	$21,921,269	$16,329,244	$12,470,756
MTIP 2019–24	$12,000,000	$11,954,384	$7,423,809	$4,576,191
TDPP School Year Ending 2018–25	$500,000	$500,000	$308,803	$191,197
Totals	**$191,300,000**	**$155,018,241**	**$118,866,770**	**$72,433,230**

For example, of the $150 million appropriated to the TOT/TOTSMBE programs, $120.6 million (80%) was awarded to 44 school districts. As of June 2025, and with less than a month remaining in the program year, only $94.8 million of the appropriated amount (63%) had been spent, leaving about $55.2 million (37%) unused. Of the 44 school districts that participated in the TOT/TOTSMBE programs from 2019–25, we found that 40 did not spend all their awarded money, with unused amounts ranging from $1,914 to $6.2 million. Of these 40 school districts, 10 did not spend the total dollars awarded to them in any of the years from 2019–25. These 10 school districts were awarded $34 million but spent only $15 million, leaving a total of more than $19 million in TOT/TOTSMBE funds unspent.

When we conducted site visits to 13 school districts and post-secondary schools that participated in the four grant programs, they provided various reasons for not spending all their awarded money, including:

- Difficulty in finding teachers who meet the eligibility criteria for TOTSMBE, as they are required to have a "transitional certification."
- One school district reported that when it submitted a lower budget to SED for the following year, SED questioned it and requested that it ask for more money.
- The school district's service agreement states that teachers must start in September, yet new teachers sometimes start later.
- For the MTIP, with substitute teacher shortages, the mentor and mentee often cancel their planned days.

SED officials stated that school districts independently determine their funding needs and establish their own service agreements, and modifications may be proposed through the annual renewal process. However, SED is not adequately monitoring the programs throughout the year, so it is not aware of the underspending until after the fact, when the year-end financial reports are submitted. It is then too late to assist school districts with spending the money before the end of the year. Further, according to the funding appropriation language, SED is restricted from rolling over funds to the next year and/or awarding unspent money to another school district during the grant period. Despite these challenges over the years, SED did not communicate with policymakers about any potential revisions to the programs, such as rolling over money or granting it to another eligible school district, which would allow the grant programs to address unspent funds and assist other districts.

SED has taken some steps to help increase grant program spending, with limited success. For example, while TOT required school districts to submit Requests for Proposals (RFPs) to obtain grant funds, TOTSMBE used a Request for Application (RFA). With an RFP, districts are required to use funds in the manner requested in the proposal, while an RFA awards the amounts to districts, which can use the funds within the grant criteria without being held to spending it exactly as they would commit to in a proposal. However, the change to an RFA process has not had a significant impact on the spending of available grant money. Prior to the TOTSMBE program, from 2014–15 through 2017–18, the TOT program was allocated $25 million a year, and school districts expended an average of $18.1 million per year. Since the TOTSMBE program began, from 2018–19 through 2023–24 (2024–25 expenditures were not included in the average because not all school districts' budgets had been finalized at the time of analysis), the TOT/TOTSMBE program was allocated $25 million a year, and school districts expended an average of $18.8 million per year, resulting in only a $700,000 average increase.

Grant Participation

We found that only a small percentage of eligible school districts were applying for the teacher shortage grants. For example, during the 2022–26 cycle of the TOT grant program, only 27 of the 609 eligible school districts (4%) applied. Tables 2, 3, and 4 show the number of school districts that applied for the grant programs versus the number of school districts eligible for three of the grant programs. (TDPP was a pilot program that was awarded to only one partnership. The TOC II grant is awarded to institutions of higher education.)

Table 2
Number of Applicants Versus Eligible School Districts for TOT

Grant Years	Number of Applicants	Number Eligible	Percentage
2022–26	27	609	4%

Table 3
Number of Applicants Versus Eligible School Districts for TOTSMBE

Grant Years	Number of Applicants	Number Eligible	Percentage
2018–20	10	80	13%
2020–21	14	58	24%
2022–26	11	158	7%

Table 4
Number of Applicants Versus Eligible School Districts for MTIP

Grant Years	Number of Applicants	Number Eligible	Percentage
2019–20	25	726	3.4%
2021	24	726	3.3%
2022–23	25	726	3.4%
2024	20	726	2.8%

To determine school districts' knowledge of the teacher shortage grant programs, we conducted a survey of 692 school districts (excluding New York City). Of the 244 respondents, 210 (86%) had not participated in any of the grant programs we reviewed. Of these 210 non-participants, 190 school districts (90%) said they were not aware of these grant programs, and 164 school districts stated they would like to know more about them. Considering these grant programs have existed for multiple years, including two programs (TOT and MTIP) that are over 20 years old, it is surprising that so few school districts are aware of them.

SED does not directly reach out to districts that have not participated in the TOT program in the past, and officials stated that they instead reach out to previous grant recipients—the same recipients not using all their allocated funds. SED officials stated they inform stakeholders of these grant programs by:

- Publishing them on:
    - SED's "Funding Opportunities (Grants)" webpage
    - SED's Higher Education Program Office's website

  - New York State's Contract Reporter website
- Sending emails to all school district superintendents and external parties that subscribe to SED communications, which include grant announcements and updates from SED.

SED's Office of Access, Equity, and Community Engagement Services, which administers the grants, also stated that it will, as time permits, reach out to the previous cycle's grant recipients and alert them to apply for the grant when it becomes available. SED officials also noted that SED's Policy on Contacts During Restricted Period limits when they can communicate with potential grantees from the beginning of the work on a solicitation to the final approval of the grant award. However, as shown by the number of grant applicants, survey results, and money not spent, communication with school districts about the various teacher shortage grant programs has not been effective. SED could improve communication with school districts within the confines of SED's Policy on Contacts During Restricted Period.

Our survey also asked what challenges school districts face in recruiting and hiring teachers. Of the 244 respondents, 48 stated that location—particularly being a rural district—posed a challenge for hiring teachers. Of these 48 districts, 25 rural districts cited lower salaries and limited housing availability were to blame for teacher shortages. Yet many of the school districts that participate in the grant programs are not rural and 23 of the 25 districts with pay and housing issues responded that they did not know about the grant programs. Had they applied and been awarded money from these grant programs, they may have had an easier time recruiting new teachers.

SED officials stated that rural school districts often lack the administrative capacity to participate in State grant programs, allocations are preferable, and changing the model of grant awards is outside of SED's purview.

SED officials also stated they have taken steps to alleviate low TOT grant program participation, with only 4% of applicable districts applying for the grant, by recommending statutory amendments to SED leadership between fall 2024 and spring 2025, expanding the pool of individuals eligible to receive grant funds, and increasing award amounts for certain programs.

However, the grant program underspending has persisted for numerous years, with SED officials just recently taking action. We question how long it took to communicate the need for changes that would improve the programs. As noted above, only a small number of the TOT/TOTSMBE-eligible school districts apply for the grant program, and $55.2 million was not spent. By improving communication with school districts, SED could encourage more districts to participate in the grant programs to help alleviate teacher shortages.

Monitoring of Grant Program Effectiveness

SED could improve the monitoring of the grant programs' effectiveness to determine whether they are achieving desired outcomes and intended goals. Without such measures, SED is unable to inform decision-makers on more effective use of grant funds for recruitment, retention, and certification activities necessary to increase the supply of qualified teachers or to determine whether the grants are positively addressing teacher shortages throughout the State.

The grant programs we reviewed aim to help either attract or retain teachers in high-needs school districts or to increase participation among historically underrepresented teaching workforce groups. We reviewed the annual performance reports collected by SED for the four grant programs for information that can be used to determine whether the grant programs are effective in addressing the teacher shortages and where improvements can be made.

The TOT annual performance reports we reviewed included information such as:

- Total dollar amounts spent for the different components of TOT.
- Number of teachers awarded grant money in the last year.
- Number of teachers needed in the current year.
- Number of teachers recruited with the help of the program.
- How school districts benefited from the program, as well as any challenges.

SED could use this information to determine which components of the grant programs the schools are effectively spending money on and best practices to help the greatest number of teachers. However, SED did not demonstrate how it uses these performance reports to help monitor the programs overall or at the individual schools.

We asked SED officials how they determine and evaluate whether the grant programs were effective or successful in achieving their objectives. Officials noted that they evaluate the degree to which the school districts are spending their money, but it is not their responsibility to evaluate effectiveness.

SED officials stated that, throughout the audit period, they required and reviewed annual performance reports, interim progress submissions, service agreements, certification documentation, recruitment and retention data, and expenditure alignments. The data was analyzed to assess recruitment yield, certification completion, placement outcomes, and alignment with designated shortage areas. Findings from these reviews informed technical assistance, renewal approvals, award adjustments, and modifications to program guidance. However, SED did not identify how it used the information it had to make overall program decisions. Further, SED did not provide us with the metrics that would be used to measure the success and effectiveness of these programs toward solving the teacher shortage issue. This is particularly concerning when teacher shortages continue to grow throughout the State.

To monitor grants with its limited resources, SED has conducted site visits to TOC II grantees. However, SED officials stated that, due to staff constraints, grantees are visited in person only if a risk assessment indicates a need or if there is a special request for a visit. SED officials also stated they have conducted virtual reviews only for TOT and TDPP due to staff constraints. While SED was able to show that it provided technical assistance to grantees when requested, it did not provide us with any outcomes from these visits, or how it was using information from these visits to determine if the programs were working effectively.

SED has no way of knowing whether the programs are making a difference or fulfilling the grants' purpose if it isn't measuring program effectiveness. It is critical that SED monitor program effectiveness so it can tailor the programs to improve its attempts to address the State's teacher shortage crisis.

Teacher Shortage Data

SED does not have useful data regarding the type and location of teaching vacancies throughout the State. Without this data, it may be difficult for SED to direct resources and target more high-needs areas with information related to the various teacher shortage grant programs.

SED is required to annually report its teacher shortages to the U.S. Department of Education. If more than 5% of teachers in a subject area (e.g., Health and Physical Fitness, Special Education, Science) are not certified, that subject area is designated as having a shortage. While this teacher shortage data is helpful, it is not a useful breakdown of issues by school district or area of the State, specific type of teacher, or the number of teachers an area is short by.

SED officials stated that there is no statutory authorization to collect this data or funding for a real-time mechanism to do so. Further, while existing Student Information Repository System and certification datasets have historically supported statewide shortage designations and federal reporting requirements, SED recognizes the need to strengthen workforce intelligence capabilities.

SED acknowledges that timely workforce data is essential and is currently taking steps to improve its usable data. SED is in the process of developing two dashboards: an Educator Workforce Dashboard and an Educator Preparation Program Dashboard (Dashboards). The Dashboards will collect, analyze, and publicly report teacher workforce data to improve how districts and schools attract, hire, train, and sustain teachers. Additionally, the Dashboards are designed to improve the internal and external understanding of key issues related to educator shortages, preparation program quality, educator quality, and retention and mobility. These Dashboards also aim to inform decisions related to policy, practice, and funding.

Detailed teacher shortage data could help support programs with aligning recruitment and programming efforts to shortage areas, providing transparency about staffing challenges, and guiding teacher candidates toward high-demand teaching roles. According to SED, the Dashboards will also allow users to visualize where the teacher shortages are by school district and certification area. SED officials stated that preliminary analytics should be completed in the next couple of months, and they are working to host the Dashboards on a public-facing website. Additionally, more functionalities are planned for the coming years.

Recommendations

1. Develop and implement enhanced controls and monitoring practices for teacher shortage grants administered by SED, including grant spending and school district participation.

2. Improve communication with school districts, including the frequency and type of outreach used to notify school districts about grant opportunities.

3. Communicate grant outcomes and recommend revisions to decision-makers as needed to improve the expenditure and effective use of grant funds.
4. Develop and implement metrics to determine the effectiveness of the grant programs.
5. Continue to develop the Dashboards to aid with monitoring of grant spending and with decision-making regarding policies and programs designed to address the State teacher shortage.

Audit Objective, Scope, and Methodology

The objective of our audit was to determine whether SED is effectively overseeing certain teacher shortage grants to ensure the State maintains a sufficient teacher workforce. The audit covered the period from July 2019 through August 2025.

To accomplish our audit objectives and to assess internal controls over SED's oversight of teacher shortage grants, we reviewed relevant laws and regulations, SED's grant announcements, grant program documentation, and the Office of the New York State Comptroller's Standards for Internal Control in New York State Government. We interviewed SED officials to gain an understanding of teacher shortage grant programs in New York State and SED's role in overseeing compliance. We also met with officials from 13 school districts and higher education institutions to gain an understanding of their responsibilities related to the grant programs and reviewed their expenditure documentation and final reports submitted to SED. To obtain feedback on SED's administration of the grant programs, we sent an online survey to 692 school districts. We received responses from 244 school districts.

We used a non-statistical sampling approach to provide conclusions on our audit objectives and to test internal controls and compliance. We selected judgmental samples for our site visits. However, because we used a non-statistical sampling approach for our tests, we cannot project the results to the respective populations. Our samples, which are discussed in detail in the body of our report, were:

- A judgmental sample of seven of the 31 school districts awarded TOT/TOTSMBE funding based on geographical area, amount awarded, and whether the school received other teacher shortage grants.
- A judgmental sample of five of the 24 school districts awarded MTIP funding based on geographical area, amount awarded, and whether the school received other teacher shortage grants.
- A judgmental sample of four of the 24 higher education institutions awarded TOC II funding based on geographical area.

We also conducted a site visit to the one entity awarded the TDPP grant. Of the 17 sites selected, four districts received both TOT and MTIP grants, requiring one visit for the two grants in our sample so that, in total, we visited 13 districts and higher education institutions.

We obtained data from SED's grant payments system and school district contact list and compared the data to existing information and interviewed officials knowledgeable about the system. We determined that the data was sufficiently reliable for the purposes of this report. We obtained data from the Statewide Financial System, which is reviewed by KPMG during its annual audit of the State's annual comprehensive financial report, to obtain allocation amounts for the grant programs. Based on KPMG's work, we have determined that data from this system is sufficiently reliable for the purposes of this report.

Statutory Requirements

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law. We conducted our 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 findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. These duties may be considered management functions for the purposes of evaluating organizational independence under generally accepted government auditing standards. In our professional judgment, these duties do not affect our ability to conduct this independent performance audit of SED's oversight of teacher shortages.

Reporting Requirements

We provided a draft copy of this report to SED officials for their review and formal written comments. We considered their response in preparing this final report and have included it in its entirety at the end of the report. SED officials indicated they do not agree with three of the recommendations, partially agree with one recommendation, and agree with one recommendation. Our responses to certain comments are embedded within SED's response as State Comptroller's Comments.

Within 180 days of the final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the State Education Department shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendation contained herein, and where the recommendation was not implemented, the reasons why.

SED Response and State Comptroller’s Comments

THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

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July 24, 2026

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Audit Supervisor
Office of the State Comptroller
Division of State Government Accountability
110 State St, 11th Floor
Albany, NY 12236

Dear Ms. Marsh:

The New York State Education Department (Department) has received and reviewed the report entitled *Oversight of Teacher Shortage Programs (*2024-S-31) conducted by the Office of the State Comptroller (OSC) for the period covering fiscal years 2019 through 2025.

The objective of the audit was to determine whether the New York State Education Department is effectively overseeing teacher shortage grant programs to ensure the State maintains a sufficient educator workforce to support student success. You should be aware that these programs exist as part of a multipronged effort by the Department and Board of Regents to address teacher shortages. Recent additional steps have included multiple reforms to the teacher certification process, investments in technology improvements to facilitate the certification process itself, outreach efforts to include groups of potential teachers who are underrepresented in our teaching force, and regulatory flexibility that will allow small school districts to address instructional needs within the constraints posed by small enrollments and the associated lower staffing levels. The Department’s actions show considerable commitment to ensuring that all students receive instruction from well-qualified professionals.

As an aside, your document refers to the expectation that enrollments will increase in the next several years. This is surprising given the well-documented declines in both birthrates (https://www.cdc.gov/nchs/products/nvsr.htm) and enrollment (https://www.p12.nysed.gov/irs/statistics/enroll-n-staff/home.html), as well as dampened immigration which might have been a source of students not yet visible in the above data. For our awareness and planning, what was the source of the data that underpinned that statement?

State Comptroller's Comment – We are perplexed by SED's questions, as this statement was not made in our audit report. Therefore, we cannot provide a source for this data.

The Department also notes that the audit period spans three distinct and materially different historical and operational contexts: the pre-pandemic implementation environment, the unprecedented disruption caused by the COVID-19 public health emergency, and the post-pandemic recovery period. Each phase significantly impacted district staffing pipelines, hiring timelines, certification pathways, and grant utilization patterns. These contextual factors are essential to interpreting program participation, expenditure trends, and implementation challenges reflected in the audit findings.

Throughout the audit period, NYSED-administered teacher shortage initiatives supported educator recruitment, certification, retention, mentorship, and workforce diversification efforts across the State. These programs operated during a period marked by significant workforce disruption, including the COVID-19 pandemic, changing certification requirements, and widespread labor market challenges affecting the education sector.

We appreciate the findings and recommendations provided and offer the following focused responses. In addition, at the end of this response, we have included a section titled "Audit Reports Inaccuracies" for your consideration.

Audit Report Inaccuracies

1. **Audit States:**

   "TOC II grantees must submit an annual performance report at the end of each grant period but no later than the first Friday in October of each year of the grant. The performance report should demonstrate that substantial progress has been made toward meeting the project goals and the program performance indicators."

   Department's Response:

   The audit description omits the requirement that Teacher Opportunity Corps II (TOC II) projects submit a midyear Interim Report in addition to the annual performance report. This is an important part of our monitoring. The failure to acknowledge it could lead to incorrect conclusions about the Department's monitoring engagement.

   State Comptroller's Comment – SED is mistaken. Our report acknowledges the requirement for a mid-year interim report on page 9.

2. **Audit States:**

   "The school districts provided various reasons as to why they did not spend all awarded money, including: •The school district's service agreement states that teachers must start in September, yet new teachers sometimes start later."

   Department's Response:

   Funding levels are requested by applicants through the competitive grant process, and awarded grantees are held to the amounts requested throughout the approved grant cycle. Districts independently determine their funding needs and establish their own service agreements. Modifications may be proposed through the annual renewal process in accordance with grant requirements.

State Comptroller's Comment – As stated on page 11 in our audit report, this was the reason provided by a school district as to why it did not spend all its awarded grant money.

3. **Audit States:**

"We found only a small percentage of eligible school districts were applying for the teacher shortage grants. For example, for the current 2022-26 cycle of the TOT grant, only 27 of the 609 (4%) eligible school districts applied."

Department's Response:

The basis for the reference to 609 TOT-eligible districts is unclear. Eligibility for TOT is contingent upon statutory and program-specific criteria, including documented teacher shortage designations.

State Comptroller's Comment – The 609 number was provided by SED in response to our request for the number of school districts eligible for the TOT grant.

Accordingly, not all districts statewide were eligible to apply. In response to pandemic-related disruptions, the Department extended application deadlines for the 2020–21 TOTSMBE funding opportunity. The Office of Access, Equity & Community Engagement Services (OAECES) staff conducted targeted outreach via email and telephone to eligible districts to encourage participation. Despite these efforts, many districts reported limited operational capacity and prioritized staff and student safety. Given the significant operational disruptions experienced by districts during the COVID-19 public health emergency, participation in competitive grant opportunities was understandably affected despite targeted outreach efforts.

For the 2022–2026 cycle, the Department expanded eligibility parameters to increase access to TOTSMBE funding opportunities.

4. **Audit States:**

"SED does not directly reach out to districts that have not participated in the TOT program in the past, and officials stated that they instead reach out to previous grant recipients—the same recipients not using all their allocated funds. SED officials stated they inform stakeholders of these grant programs by:

- Publishing them on:
    - SED's "Current Funding and Grant Opportunities" webpage
    - SED's Higher Education Program Office's website
    - New York's State Contract Reporter website
- Sending emails to all school district superintendents and external parties that subscribe to SED communications, which include grant announcements and updates from SED."

Department's Response:

Communication with potential applicants is governed by the Department's

Restricted Period policy and monitored by the Contract Administration Unit. All contacts, as defined by State Finance Law Section 139-j(1)(d), must be reviewed and cleared in accordance with statutory requirements prior to outreach.

State Comptroller's Comment – We acknowledge this on page 14 in our audit report, which notes that SED's communication is governed by the Department's Restricted Period policy and that SED could improve its communication within the confines of the Restricted Period policy.

5. **Audit States:**

"Of these 48 districts, 25 rural district cited lower salaries and limited housing availability were to blame for teacher shortages. Yet many of the school districts that participate in the grant programs are not rural school districts and 23 of the 25 districts with pay and housing issues responded that they did not know about the grant programs. Had they applied and been awarded money from these grant programs, they may have had an easier time recruiting new teachers."

Department's Response:

Eligibility for TOT is governed by statutory and programmatic criteria, and awards are made through a competitive process. Accordingly, application alone does not guarantee eligibility or selection. The Board of Regents has often noted that rural school districts often lack the administrative capacity to participate in the demanding efforts required to participate in state grant programs and has recommended to the legislature that allocations are preferable. These findings are consistent with longstanding observations regarding the administrative capacity challenges experienced by some rural districts. Changing this model is outside of the Department's purview. Also, the construction of housing for early career teachers is not an eligible use of the funds.

State Comptroller's Comment – Our report does not suggest that grant funds be used to construct housing for teachers. In fact, the audit report demonstrates that many types of school districts have teacher shortages for various reasons, yet they are not aware of the grant programs that may help them address the problem.

6. **Audit States:**

"SED officials stated they have taken steps to alleviate low TOT grant program participation, with only 4% of applicable districts applying for the grant, by recommending statutory amendments to SED leadership between fall 2024 and spring 2025, expanding the pool of individuals eligible to receive grant funds, and increasing award amounts for certain programs."

Department's Response:

The audit narrative does not fully reflect the Department's statutory review process. The Department conducted a formal review of the TOT statute and submitted written recommendations for revisions to the Department's leadership between Fall 2024 and Spring 2025. As documented, these proposed revisions could not have influenced prior funding cycles. The auditors were provided with a copy of the proposed statutory revisions and documentation of a May 2025 meeting to discuss next steps.

State Comptroller's Comment – At no point did our audit report state that the statutory revisions should have influenced prior funding cycles. Instead, the report acknowledged the steps SED has taken to alleviate low TOT program participation.

7. **Audit States:**

"SED's Office of Access, Equity, and Community Engagement Services, which administers the grants, also stated that it will, as time permits, reach out to the previous cycle's grant recipients and alert them to apply for the grant when it becomes available...However, as shown from the number of grant applicants, survey results, and money not spent, communication with school districts about the various teacher shortage grant programs has not been effective."

Department's Response:

Communication with potential applicants is governed by the Department's Restricted Period policy and monitored by the Contract Administration Unit. All contacts, as defined by State Finance Law Section 139-j(1)(d), must be reviewed and cleared in accordance with statutory requirements prior to outreach.

State Comptroller's Comment – As noted in a State Comptroller's Comment above, the audit report acknowledges that SED's communication is governed by the Department's Restricted Period policy and that SED could improve its communication within the confines of the Restricted Period policy.

8. **Audit States:**

"SED has no way of knowing whether the programs are making a difference or fulfilling the grants' purpose if it isn't measuring program effectiveness. It is critical that SED monitor program effectiveness so it can tailor the programs to improve its attempts to address the State's teacher shortage crisis. ."

Department's Response:

The audit characterization does not align with established grant monitoring procedures of the Office of Access, Equity & Community Engagement Services and the Office of Teacher and Leader Development (OTLD). The Department maintains documented processes for fiscal oversight, compliance monitoring, and performance review across all administered grant programs.

State Comptroller's Comment – Throughout the audit, we asked SED how it monitors and evaluates its grant programs' effectiveness. However, as noted on pages 15 and 16 of our report, SED did not provide us with how it used the information it had to make overall program decisions or the metrics for measuring how effective these programs are in addressing the teacher shortage issue.

9. **Audit States:**

"SED did not provide us with the metrics that would be used to measure the success and effectiveness of these programs toward solving the teacher shortage issue. This is particularly concerning when teacher shortages continue to grow throughout the State."

Department's Response:

The Department has engaged in an array of activities designed to mitigate the teacher shortage. These activities extend well past the scope of the appropriations whose expenditures were reviewed here. Eligibility criteria for the referenced programs are established in statute and are governed by statutory language. Additionally, more than 60 percent of funding is allocated to a district with a population exceeding one million residents, currently New York City. Several incentive structures are statutorily restricted to New York City and four additional large districts.

State Comptroller's Comment – Throughout our report, we acknowledge various eligibility and funding criteria; however, this should not impede SED's ability to use metrics to measure the success and effectiveness of the teacher shortage grant programs.

Recommendations

OSC Recommendation 1:

Develop and implement enhanced controls and monitoring practices for teacher shortage grants administered by SED, including grant spending and school district participation.

Department's Response:

The Department respectfully disagrees with the characterization that program effectiveness has not been monitored. Fiscal oversight is a statutory responsibility; however, programmatic oversight has consistently extended beyond compliance review to include structured performance monitoring, participant tracking, and outcome analysis across teacher shortage initiatives.

Throughout the audit period, the Office of Access, Equity, and Community Engagement Services required and reviewed annual performance reports, interim progress submissions, service agreements, certification documentation, recruitment and retention data, and expenditure alignments. These data were analyzed to assess recruitment yield, certification completion, participant persistence, placement outcomes, and alignment with designated shortage areas. Findings from these reviews informed technical assistance, renewal approvals, award adjustments, and program guidance modifications.

For example, analysis of Teachers Opportunity Corps II performance data contributed to refinements in recruitment targeting, strengthened retention supports, and adjustments to reporting requirements. Program-level findings have also been incorporated into publicly presented materials, including Board of Regents briefings and statewide summary reports, reflecting active review and policy-level consideration of performance outcomes. Similarly, with respect to the Mentor-Teacher Intern Program, performance data collected through mid-year and end of year reports by grantees has contributed to the Department creating tools and resources to support grantees, such as professional learning communities, provision of technical assistance related to best practices, and the creation of a resource repository for grantees.

State Comptroller's Comment – We are pleased that SED is taking these steps for program oversight. We would have included the details of these actions in our report; however, we asked multiple times throughout the audit how the grant programs monitored success and were not provided with an answer. SED only stated, as noted on page 15 of our report, that it evaluates the degree to which school districts are spending their money and comply with the grant guidelines, but it is not its responsibility to evaluate effectiveness.

The audit seems to assume that the absence of a single, consolidated dashboard during portions of the audit period is evidence of a lack of performance monitoring. That is incorrect. Dashboards are helpful, but they are not a requirement for monitoring. Our monitoring occurred through established reporting structures embedded within each grant program's RFP requirements and renewal process. Oversight included both fiscal review and programmatic evaluation of participant progress and service delivery benchmarks.

State Comptroller's Comment – The audit did not assume that the absence of a single, consolidated dashboard during portions of the audit period is evidence of a lack of performance monitoring. Instead, the audit found that SED does not have useful data regarding the type and location of teaching vacancies throughout the State and, without this data, it would be difficult for SED to direct resources where needed.

At the same time, the Department recognizes the value of further standardizing and codifying cross-program performance indicators to enhance transparency and comparability across initiatives. Accordingly, at the time of the review, the Office of Access, Equity, and Community Engagement Services had already initiated the development of a unified performance accountability framework aligned to clearly defined indicators, including recruitment yield, certification attainment, retention rates, placement in shortage areas, and service fulfillment benchmarks. These indicators will be embedded in revised reporting tools, internal review protocols, and dashboard infrastructure currently under development.

We monitor program effectiveness through established reporting, renewal, and review processes that support continuous improvement and accountability. To further strengthen transparency, scalability, and data-driven decision-making within existing statutory authority, we are working to formalize and align performance indicators across grant programs. In addition, we are developing a comprehensive Program Management Manual for staff to promote consistent practices, enhance program oversight, and support effective grant administration across the Department.

OSC Recommendation 2:

Improve communication with school districts, including the frequency and type of outreach used to notify school districts about grant opportunities.

Department's Response:

The Department respectfully disagrees with the report's characterization of the causes of the identified deficiencies.

The elements identified in the audit are connected to structural capacity constraints and evolving data infrastructure; however, these conditions must be understood within the broader statutory, operational, and environmental realities governing program administration during the audit period.

First, the Department has established communication practices that are mentioned in the text of the draft, yet their effectiveness is discounted. These mechanisms are well-known to school district superintendents and finance teams. They include, as your report notes, a weekly email summary of critical notes from the Department, and a website that lists funding opportunities (https://www.nysed.gov/funding-opportunities), as well as the Contract Reporter. Since the Department receives thousands of responses from educational institutions and private vendors to its various procurements annually, we have some evidence that these mechanisms are known and understood.

State Comptroller's Comment – While we acknowledge these communication practices in our report, we still found that 190 (90%) of the 210 school districts that responded to our survey and had not participated in the grant programs did not know about the available grant programs.

Communication and monitoring practices are governed by statutory procurement and Restricted Period requirements under State Finance Law, which regulate outreach to potential applicants during active funding cycles. Within those parameters, the Office of Access, Equity, and Community Engagement Services conducted targeted outreach, technical assistance sessions, renewal reviews, and compliance monitoring aligned to existing authority and staffing capacity. The scope and scale of outreach activity were necessarily calibrated to available personnel and the statutory constraints provided in both these programs' appropriations and the State Finance Law.

Second, monitoring of grant utilization occurred through established annual reporting, renewal approvals, expenditure reviews, and compliance verification processes embedded in each program's RFP structure. While mid-cycle monitoring scalability was affected by staffing fluctuations ranging between 1.0 and 2.25 full-time equivalents during portions of the audit period, fiscal integrity and programmatic oversight responsibilities were maintained across fifty-nine active projects representing nearly $26 million in awarded funds in the 2025–26 project year alone. Oversight structures were in place; however, portfolio size and staffing capacity limited expansion beyond core statutory responsibilities during peak operational disruption.

Third, workforce instability between 2020 and 2022 materially affected district-level hiring pipelines, certification pathways, onboarding timelines, and program implementation schedules statewide. Emergency staffing waivers, delayed onboarding cycles, substitute shortages, and certification processing delays directly impacted grant utilization patterns and reporting timelines. These external labor market and public health conditions influenced program performance indicators in ways not wholly within the control of grant administrators.

Fourth, workforce data infrastructure across state education agencies nationally has been evolving toward more real-time vacancy intelligence systems. During the audit period, SED relied on established SIRS, certification, and designation datasets to inform shortage identification and eligibility determinations. Concurrently, the Department initiated development of enhanced dashboard tools to improve vacancy tracking precision, certification alignment analysis, and grant targeting capability.

Since the period examined in the audit, staffing capacity within the Office of Access, Equity, and Community Engagement Services has improved, interoffice coordination has strengthened, and formalization of cross-program performance indicators has advanced. These developments directly address scalability concerns identified in the audit while remaining within statutory authority and appropriation constraints.

In summary, the conditions identified in the audit reflect the interaction of statutory limitations, staffing capacity, pandemic-era workforce disruption, and evolving data infrastructure rather than an absence of oversight. The Department continues to modernize monitoring practices, enhance data systems, and strengthen communication strategies in alignment with legislative authority and available resources.

OSC Recommendation 3:

Communicate grant outcomes and recommend revisions to decision-makers as needed to improve the expenditure and effective use of grant funds.

Department's Response:

The Department respectfully disagrees and submits that the conclusions articulated in this section do not fully account for the statutory, fiscal, and operational constraints governing these programs.

First, while New York State has over seven hundred school districts, eligibility for teacher shortage grant programs is not universal. Eligibility is expressly defined by appropriation language, statute, and RFP criteria, including designation as a teacher shortage district, subject-area shortage district, or high-need or low-performing school. As a result, the population of legally eligible applicants represents only a fraction of the total number of school districts statewide. References suggesting that "hundreds of school districts" are missing out on grant funding do not sufficiently distinguish between total districts and those statutorily eligible to apply. Similarly, with respect to the Mentor-Teacher Intern Program, 50.8% of grant funds are restricted to New York City Public Schools and an additional 13% are restricted to city school districts with populations of 100,000 or more. Any modifications to eligibility or allocation structures would require legislative changes to the underlying statutory framework.

Second, the implication that grant funds could be more broadly redistributed or reallocated during the grant period does not reflect existing fiscal authority. With limited, program-specific exceptions, grant rollovers are generally not permitted under Department policy or appropriation language. Once a grant cycle is underway, unspent funds cannot be automatically carried forward or reassigned absent explicit statutory authorization. This materially limits the Department's ability to redirect funds mid-cycle, regardless of program demand or district-level implementation challenges. You may wish to review the appropriations for these programs, which, in some cases, specifically limit the uses of the funds to specific school years. For example, the Teachers of Tomorrow appropriation in Chapter 53 of the Laws of 2024, the budget appropriation for 2024-2025, reads as follows:

> For the teachers of tomorrow awards to school districts for the 2024-25 school year in the amount of $25,000,000, provided that $5,000,000 of this total amount in such school year shall be made available for a program to be developed by the commissioner of education to attract qualified teachers that have received or will receive a transitional certificate and agree to teach mathematics, science, or bilingual education in a low performing school, further provided that of this

$5,000,000, a total of up to $500,000 in each such school year shall be made and available for demonstration programs in the Yonkers and Syracuse city school districts to increase the number of teachers in such districts who teach math, science and related areas and who have such transitional certificate, and provided further that notwithstanding any inconsistent provision of law of this $5,000,000, a total of $1,000,000 shall be made available as a matching grant to colleges and universities to support programs designed to recruit and train math and science teachers based on a proven national model that results in improved student achievement and enhanced teacher retention in the classroom.

Clearly, the recommendation to rollover any unspent funds here would be challenging, given the structure of the program and limitation of the use to the 2024-2025 school year.

State Comptroller's Comment – SED is incorrect; our report does not recommend that SED roll over any unspent funds. The recommendation stated that SED should recommend revisions to decision-makers as needed to improve the expenditure and effective use of grant funds. For example, as noted on page 12 of our report, if SED determines that a grant program's expenditures would be better spent by rolling over funds—as it is able to with the TOC II grant program—then it should make this recommendation to decision-makers.

Third, the assertion that repeated awards to the same districts inherently restrict access for others does not fully reflect the competitive structure of these grant programs or the reality that eligible applicants often overlap across cycles due to persistent shortage designations. Our data tells us that teacher shortages persist in certain types of districts more than others. Moreover, changes to grant structure, eligibility criteria, funding flexibility, or rollover authority typically require legislative action or amendments to appropriation language and cannot be unilaterally implemented by the Department.

State Comptroller's Comment – Our audit's focus wasn't on the number of districts with repeated awards—these districts were awarded money that they did not spend year after year. As noted on page 11, of the 44 school districts that participated in the TOT/TOTSMBE programs 2019–25, we found that 40 did not spend all their awarded money, with unused amounts ranging from $1,914 to $6.2 million.

Fourth, conclusions regarding the perpetuation of teacher shortages must be contextualized within broader systemic and labor market conditions. Teacher shortages are driven by complex and interrelated factors, including workforce attrition, certification pipeline disruptions, regional cost-of-living pressures, and post-pandemic labor dynamics. These factors significantly affect recruitment and retention outcomes and extend beyond the scope of grant administration alone. Grant programs represent one component of a broader statewide strategy and should not be evaluated in isolation as the sole determinant of workforce outcomes.

In sum, assessments of program "effect" must be grounded in the legal, fiscal, and operational realities that govern grant eligibility, fund usage, and administrative authority. The Department remains committed to improving communication, strengthening monitoring practices, and refining performance measures while operating within the constraints established by statute and appropriation. We will continue to evaluate opportunities to enhance grant administration, including consideration of reissuing grant opportunities when funding availability and programmatic needs warrant. Additionally, the Department will increase outreach efforts and provide more frequent notifications and reminders regarding grant releases to help ensure that eligible applicants are informed of funding opportunities in a timely manner.

OSC Recommendation 4:

Develop and implement metrics to determine the effectiveness of the grant programs.

Department's Response:

The Department partially agrees with this recommendation. While the Department acknowledges the importance of strengthening performance measurements, the absence of fully standardized outcome metrics does not equate to an absence of oversight or data-informed decision-making. Performance information has been collected, reviewed, and utilized throughout the audit period, including during unprecedented pandemic-related disruptions. Ongoing efforts to formalize and expand outcome-based metrics will further enhance accountability within the bounds of statutory authority.

The Department has already initiated development of a standardized performance accountability framework that will include indicators related to educator recruitment, certification attainment, placement, retention, and service commitment fulfillment.

State Comptroller's Comment – As noted in a previous State Comptroller's Comment, we are pleased that SED is taking these steps for program oversight. We would have included the details of these actions in our report; however, we asked multiple times throughout the audit how the grant programs monitored success and were not provided with an answer. As noted in our audit report, SED only stated that it evaluates the degree to which school districts are spending their money and comply with the grant guidelines, but it is not its responsibility to evaluate effectiveness.

OSC Recommendation 5:

Continue to develop the Dashboards to aid with monitoring of grant spending and with decision-making regarding policies and programs designed to address the State teacher shortage.

Department's Response:

The Department agrees. Development of the Educator Workforce Dashboard and Educator Preparation Program Dashboard is ongoing and will support enhanced monitoring, policy analysis, and strategic decision-making.

Summary OSC Recommendations:

The report recommends enhanced monitoring controls, improved district communication, development of effectiveness metrics, continued dashboard development, updated eligibility data sources, and procedural changes to improve grant utilization.

Department's Response:

The Office of Access, Equity, and Community Engagement Services (OAECES) concurs with the intent of these recommendations and has initiated coordinated corrective actions, including:

- **Enhanced Monitoring Controls:** Development of a codified policies and procedures manual to standardize fiscal oversight, participation tracking, and performance monitoring across teacher shortage grant programs.
- **Expanded Outreach and Communication:** Implementation of targeted engagement strategies, including regional briefings, technical assistance sessions, and proactive outreach to high-need districts.
- **Performance Accountability Framework:** Formalization of outcome-based indicators tied to recruitment, retention, certification completion, and placement effectiveness.
- **Data Infrastructure Advancement:** Continued investment in workforce dashboards to strengthen data-driven decision-making and public transparency.
- **Eligibility and Award Optimization:** Review of historical spending patterns and updated demographic data to better align award levels and eligibility determinations with current district needs.

These actions will be supported by improved staffing capacity and strengthened interoffice collaboration to ensure consistent implementation and long-term sustainability.

Summary

The Office of Access, Equity, and Community Engagement Services and the Office of Teacher and Leader Development remain committed to strengthening oversight practices, improving data infrastructure, enhancing accountability mechanisms, and ensuring that teacher shortage grant programs deliver measurable and equitable impact for districts, educators, and students across New York State.

The Department appreciates the professional collaboration of the Office of the State Comptroller throughout this review process. While we respectfully disagree with certain findings and characterizations, we value the opportunity to strengthen systems, enhance transparency, and further improve the administration of teacher shortage initiatives. We remain committed to ensuring that all students have access to qualified educators and to continuously improve the effectiveness and accountability of programs designed to support New York's educator workforce.

We appreciate the opportunity to respond to the findings and look forward to continued collaboration. If you have any questions regarding this response, please contact Kimberly Hardway at Kimberly.Hardway@nysed.gov.

Sincerely,

Ceylane Meyers-Ruff

Ceylane Meyers-Ruff
Senior Deputy Commissioner for
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