



May 2022

SPECIAL EDUCATION

DOD Programs and Services for Military- Dependent Students with Disabilities

Accessible Version

GAO Highlights

Highlights of [GAO-22-105015](#), a report to congressional committees

Why GAO Did This Study

Children in U.S. military families may transfer schools nine times, on average, before they graduate from high school. These moves may be especially challenging for children with disabilities and their families, as special education services provided under the Individuals with Disabilities Education Act—the primary federal special education law—must be re-established with each new school. Sections 589G and 589H of the William M. (Mac) Thornberry National Defense Authorization Act (NDAA) for Fiscal Year 2021 include provisions for GAO to examine and report on a range of military children's education issues.

This report provides information on two broad topic areas: (1) DOD programs that offer support to military families having children with disabilities; and (2) DOD programs that support school districts that serve military families.

GAO analyzed data on DOD Impact Aid programs. GAO also (1) held four discussion groups with DOD officials, representing all four military services, responsible for providing support to military families with children with disabilities; (2) interviewed officials at six school districts, selected based on their proximity to military installations and eligibility for certain federal funds; and (3) interviewed officials from DOD and representatives of national advocacy groups for military children. GAO also reviewed relevant federal laws, regulations, and guidance.

View [GAO-22-105015](#). For more information, contact Jacqueline M. Nowicki at (617) 788-0580 or nowickij@gao.gov.

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DOD Programs and Services for Military-Dependent Students with Disabilities

What GAO Found

A variety of Department of Defense (DOD) programs support military families who have children with disabilities in preK-12 schools. School Liaisons are the primary contacts for military families with preK-12 students who seek support, including special education issues. Four DOD officials told GAO that it is challenging to connect with families who are unaware of School Liaison services. DOD recently implemented an agency-wide communications plan, including the use of social media, to highlight the School Liaison program (see figure). Also, in response to recent congressional direction, all four armed services expanded special education legal support available to families having children with disabilities.

Figure: Image from Military OneSource Event Highlighting the School Liaison Program



Live: Parenting Through Deployment with School Liaisons.



Source: Department of Defense (DOD), Military OneSource (www.militaryonesource.mil) | GAO-22-105015

Note: DOD refers to Military OneSource as its "24/7 gateway to trusted information, resources, and confidential help."

DOD financially supports school districts that serve substantial numbers of military-dependent students through two programs:

- **DOD Impact Aid Supplemental Assistance** funds typically supplement school districts' general funds, according to school district officials. These funds are not required by statute to be used for specific purposes or to be targeted directly at supporting military-dependent students.
- **Children with Severe Disabilities** funds (CWSD) are provided to school districts to reimburse them for costs incurred to provide eligible children with disabilities a free appropriate education. School districts must apply for CWSD, a process some school officials and advocates described as time consuming. Because school district eligibility for CWSD varies by state and a child's special education services may vary by state, any given child's expenses may not be eligible for reimbursement in every school district that child attends.

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Abbreviations

NDA	National Defense Authorization Act
CWSD	Impact Aid for Children with Severe Disabilities Program
CYF	Children, Youth, and Families division
DOD	Department of Defense
DOD Impact Aid	DOD Impact Aid for Military Connected School Districts
DODEA	Department of Defense Education Activity
EFMP	Exceptional Family Member Program
FAPE	Free Appropriate Public Education
IDEA	Individuals with Disabilities Education Act
IEP	individualized education program
LEA	Local Educational Agency
MC&FP	Office of Military Community and Family Policy
OSN	Office of Special Needs
SEA	State Educational Agency
Supplemental Assistance Impact Aid Supplemental Program	

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May 19, 2022

The Honorable Jack Reed
Chairman
The Honorable James M. Inhofe
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Adam Smith
Chairman
The Honorable Mike Rogers
Ranking Member
Committee on Armed Services
House of Representatives

Children in U.S. military families transfer schools up to nine times, on average, before they graduate from high school.¹ These moves may be especially challenging for children with disabilities and their families, who must re-establish special education services with each new school.² As we reported in February 2021, military families who frequently move across states may experience inconsistencies in special education services because federal law allows states some flexibility in establishing eligibility criteria for such services.³ The Department of Defense (DOD) has various programs in place that can support these families and the school districts that serve them.

Sections 589G and 589H of the William M. (Mac) Thornberry National Defense Authorization Act (NDAA) for Fiscal Year 2021 include provisions for us to examine and report on a range of military children's

¹GAO, *K-12 Education: U.S. Military Families Generally Have the Same Schooling Options as Other Families and Consider Multiple Factors When Selecting Schools*, [GAO-21-80](#) (Washington, D.C.: Feb. 4, 2021).

²For the purposes of this report, we use the term "children with disabilities" to refer to K-12 students receiving special education and related services under Part B of the Individuals with Disabilities Education Act (IDEA).

³[GAO-21-80](#). Also see GAO, *Special Education: Varied State Criteria May Contribute to Differences in Percentages of Children Served*, [GAO-19-348](#) (Washington, D.C.: Apr. 11, 2019).

education issues, including programs and funding to support children with special education needs.⁴

This report provides information on two broad topics: (1) DOD programs that offer support to military families who have children with disabilities; and (2) DOD programs that support school districts serving high proportions of military families. For both topics, we:

- Interviewed representatives from groups supporting military families and military children’s education, as well as groups that support school districts serving high proportions of military-connected students.
- Interviewed officials from DOD’s Office of Special Needs (OSN); DOD Education Activity (DODEA); and the Children, Youth, and Families (CYF) division of the Office of Military Family Readiness Policy. We discussed how DOD Impact Aid for Military Connected School Districts (DOD Impact Aid) programs, School Liaison Program, and Exceptional Family Member Program (EFMP) are administered, especially regarding assistance available to military families who have children with disabilities.

To address questions related to programs supporting military families, we:

- Reviewed relevant federal laws and DOD documentation related to the School Liaison Program and the EFMP.
- Conducted one discussion group with six officials who manage School Liaison offices for the DOD and the military services, two discussion groups with a total of nine School Liaisons, and one discussion group with six EFMP managers at selected installations to collect information about their respective roles in assisting military families who have children with disabilities. We selected six installations across all four military services operational in 2020 and 2021 (Army, Navy, Air Force, and Marine Corps). We selected installations according to size—the presence of at least 500 families enrolled in EFMP; the availability of additional resources to help children with special needs, such as an autism center; geographic region; and recommendations from military officials and national organizations that advocate for the education for military-dependent children.

⁴Pub. L. No. 116-283, tit. V, sub. I, 134 Stat. 3388, 3663-65 (2021).

To address questions related to DOD's programs supporting school districts, we:

- Interviewed officials from six school districts that served five of our selected military installations. Specifically, we selected school districts that received funds from at least one of the DOD Impact Aid programs in fiscal year 2020 and school districts that were eligible for at least one of these programs, but that did not apply for these funds, to understand why they did not participate in DOD Impact Aid programs. We also considered each districts' geographic region to account for differences in state special education policy.
- Analyzed the six most recent fiscal years of DOD Impact Aid funding data available at the time of our analysis (fiscal years 2015-2020) to examine school districts' participation in DOD Impact Aid programs.
- Reviewed federal laws and documentation for the DOD Impact Aid programs.

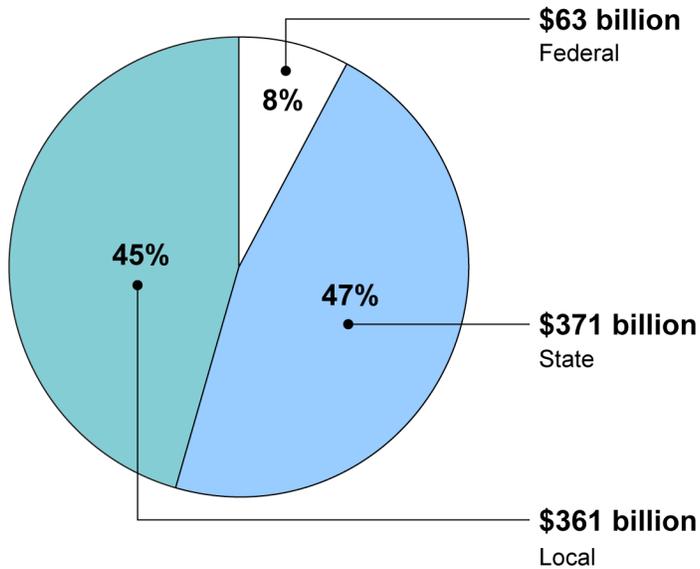
We conducted this performance audit from February 2021 to May 2022 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

Federal Funding for School Districts

K-12 public schools are funded primarily by state and local tax revenues and programs. Federal funds have represented 6 to 13 percent of annual funding for public K-12 schools since 1980. For example, federal funds accounted for 8 percent of total public K-12 school funding in school year 2018-19, the most recent year with available data (see fig. 1).

Figure 1: Public Elementary and Secondary School (K-12) Funding by Source of Funds, School Year 2018-19



Total = \$795 billion

Source: GAO analysis of data from the Common Core of Data. | GAO-22-105015

Note: Values are constant 2020-21 dollars based on the Consumer Price Index, prepared by the Bureau of Labor Statistics, U.S. Department of Labor, adjusted to a school-year basis.

Federal Funding for School Districts with Large Numbers of Military-Connected Children

School districts with substantial numbers of military-connected children could be eligible for funding from federal programs specifically intended to serve them, including funding from the following:

- **The Department of Education’s Impact Aid program.** The Impact Aid program was designed to assist local school districts that are experiencing a financial burden due to federal activities, including school districts that enroll federally connected children; that is, those whose parents work or live on federal property (including children who have a parent on active duty in the armed forces) and children living on Indian lands.⁵
- **DOD Impact Aid programs.** DOD Impact Aid programs were established in the early 1990s to provide additional funds to school

⁵See 20 U.S.C. §§ 7701, 7703.

districts with significant numbers of military students. The two programs are the Impact Aid Supplemental Program (Supplemental Assistance), and the Impact Aid for Children with Severe Disabilities Program (CWSD).⁶ These programs are administered by DODEA. School districts in which military or DOD civilian dependents comprise at least 20 percent of average daily attendance during the previous school year are eligible for funding under the Impact Aid Supplemental Program.⁷ School districts are eligible for funding under the Impact Aid for Children with Severe Disabilities Program if they have two or more children with severe disabilities.⁸

The Individuals with Disabilities Education Act (IDEA)

IDEA—the primary federal special education law for infants, toddlers, children, and youth with disabilities—is administered at the federal level by Education’s Office of Special Education Programs. Broadly, IDEA gives states some latitude in establishing eligibility criteria and defining disability categories, and local school districts determine eligibility for special education services for individual children and design plans to provide services to children deemed eligible. DOD has no role in administering, monitoring, or implementing IDEA (see table 1).⁹

⁶See 20 U.S.C. §§ 7703a, 7703b.

⁷20 U.S.C. § 7703b(a)(2).

⁸20 U.S.C. § 7703a(a).

⁹The Interstate Compact on Educational Opportunity for Military Children (the Interstate Compact), drafted by DOD in cooperation with the Council of State Governments and the National Center for Interstate Compacts, addresses educational transition issues of military families such as eligibility, enrollment, placement, and graduation. The Interstate Compact reiterates IDEA’s requirements regarding students with disabilities who move to new school districts, but does not create any new rights or responsibilities for military-connected children.

Table 1: Key Federal, State, and Local Roles: Individuals with Disabilities Education Act (IDEA), Part B

Agency	Monitoring and administration
U.S. Department of Education	<ul style="list-style-type: none"> • Monitor state implementation of IDEA • Require states to monitor implementation by school districts • Review State Performance Plans/Annual Performance Reports, information from monitoring visits, and other information, and make determinations regarding state performance using data submitted, information obtained from monitoring visits, and other available information
U.S. Department of Defense	<ul style="list-style-type: none"> • None under IDEA
State Educational Agency (SEA)	<ul style="list-style-type: none"> • Develop definitions of disability categories and determine eligibility criteria • Collect data from school districts as needed to report annually to the U.S. Department of Education • Monitor implementation of Part B and analyze and report annually on the performance of each school district • Ensure that school districts correct noncompliance identified by the SEA within a year
Local Educational Agency (LEA)	<ul style="list-style-type: none"> • Determine a child’s eligibility for special education and related services and develop an individualized education plan detailing services a child will receive • Has a role in providing a free appropriate public education to all eligible children with disabilities receiving special education or related services

Source: [GAO-19-348](#) and the Individuals with Disabilities Education Act and accompanying regulations. | GAO-22-105015

Free Appropriate Public Education (FAPE)

Under the Individuals with Disabilities Education Act, FAPE is defined as special education (specially designed instruction) and related services (support services)—such as speech therapy, psychological services, and physical therapy, that are provided at public expense and that are provided in accordance with an individualized education program (IEP). See 20 U.S.C. § 1401(9). An IEP must take into account a child's present levels of academic achievement and functional performance, and the impact of that child's disability on his or her involvement and progress in the general education curriculum (the same curriculum as for nondisabled children). IEP goals must be aligned with grade-level content standards for all children with disabilities.

Source: The Individuals with Disabilities Education Act. | GAO-22-105015

Under Part B of IDEA, children with disabilities are entitled to a free appropriate public education (FAPE) (see sidebar).¹⁰ In practice, IDEA provides minimum standards that all states must meet, but gives states some latitude in defining disability categories and setting eligibility criteria. For example, states may identify specific tests to determine whether a child has a specific disability (e.g., checklists of behaviors, test scores from certain types of assessments, or medical assessments). States may also set specific criteria, such as exhibiting a certain number of behaviors on a checklist or scoring a certain level on an assessment, to determine whether a child with a disability qualifies for special education and related services. As a result, a child eligible for services in one state might be ineligible in another. To receive services, IDEA requires the student, their families, and school personnel to assess the student's needs and develop an individualized education program (IEP) to meet those needs.¹¹ When a child receiving special education services moves to a new school district in a different state the new school district must provide the child with services comparable to those described in the IEP from the previous school.¹² The previous IEP is used until the new school district conducts an evaluation of the child, if it determines it is necessary, or develops a new IEP, if appropriate.¹³

¹⁰IDEA defines a child with a disability as a child having one or more of a variety of different disability categories recognized under IDEA, including but not limited to, intellectual disabilities, hearing impairments (including deafness), speech or language impairments, visual impairments (including blindness), serious emotional disturbance, orthopedic impairments, autism, traumatic brain injury, other health impairments, and specific learning disabilities. 20 U.S.C. § 1401(3)(A).

¹¹An IEP is a written statement developed by a team of school officials, parents, the student if appropriate, and at the discretion of the parent or school, other individuals who have knowledge or special expertise regarding the student. The IEP includes, among other information, a statement of the child's present levels of academic achievement and functional performance, annual goals, and a statement of the special education and related services and supplementary aid and services needed to attain those goals. 20 U.S.C. § 1414(d).

¹²20 U.S.C. § 1414(d)(2)(C)(i)(II).

¹³When a child receiving special education services changes schools within the same state, the new school must provide services comparable to those described in the IEP from the old school until it adopts the IEP from the old school or develops a new one. 20 U.S.C. § 1414(d)(2)(C)(i)(I).

DOD Programs and Funding to Support Military Families with Children with Disabilities

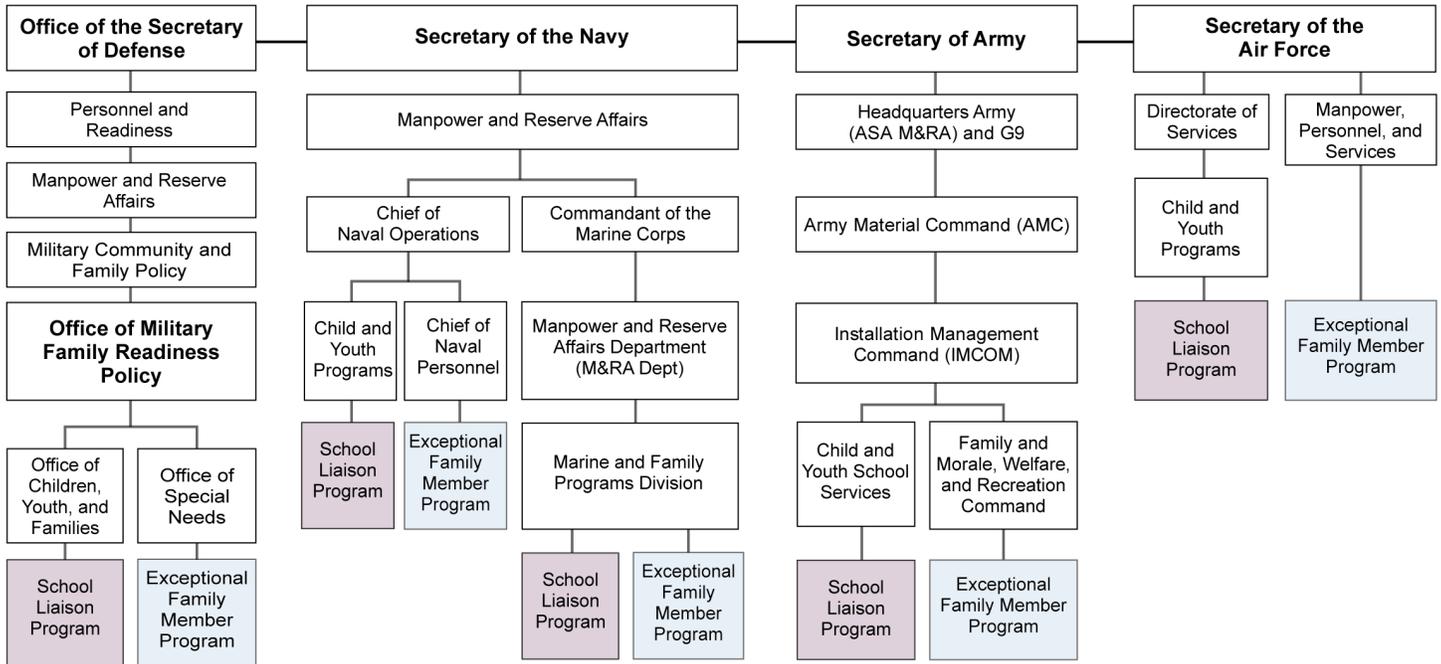
Since 2002, the DOD Impact Aid for Children with Severe Disabilities (CWSD) program has provided additional funds to school districts that serve at least two military-connected students with severe disabilities¹⁴ that meet certain special education cost criteria.¹⁵ Only children of active duty military personnel, including active duty Guard and Reserve, are eligible. DODEA administers the program.

DOD's Office of Military Community and Family Policy (MC&FP) provides direction and oversight of quality of life programs for the military community. It oversees several offices, including Children, Youth, and Families (CYF) and Office of Special Needs (OSN). CYF oversees the Armed Services' (Services) School Liaison programs; each military service administers its own program (see fig. 2). School Liaisons are located at each installation and serve as the primary point of contact on school-related matters for all military families with K-12 students, including those with special education needs. Liaisons are also the primary point of contact to coordinate school-related matters among installation commanders, local school districts, and schools.

¹⁴According to the application for this program, children with severe disabilities means children with disabilities whose "disabilities involve extensive mental, physical and/or behavioral impairment, or a combination of multiple impairments, likely to be permanent in nature and greatly compromising an individual's ability to function independently in the community, perform self-care, and obtain employment."

¹⁵20 U.S.C. §§ 7703a. DOD Impact Aid also has a component for school districts significantly affected by large scale military rebasing. This component is outside the scope of this engagement. For additional information, see GAO, *Education of Military Dependent Students: Better Information Needed to Assess Student Performance*, [GAO-11-231](#) (Washington, D.C.: Mar. 1, 2011).

Figure 2: Simplified Organization Chart of Department of Defense (DOD) Offices Supporting Military Families with Children Receiving Special Education Services.



Source: GAO analysis of Department of Defense documents. | GAO-22-105015

The School Liaison Program goals are to:

- Identify barriers to academic success and develop solutions.
- Promote parental involvement and educate local communities and schools regarding the needs of military children.
- Develop and coordinate partnerships in education.
- Provide students, parents, and school personnel with the tools they need to overcome obstacles to education that stem from military life.

A key service School Liaisons provide is supporting military families as they transition into and out of military installations and local schools. For example, when a military family moves to a new installation, Liaisons assist parents with understanding their new local public school community and alternative educational opportunities, among other things.

OSN provides policy and oversight of the Exceptional Family Member Program (EFMP), which supports military families with special education

and medical needs. Each military service implements the EFMP at its installations. The EFMP has three components:

1. identification and enrollment of family members with special needs;
2. assignment coordination to determine the availability of services at the projected duty station; and
3. family support to help families identify and access programs and services.

DOD Support for Families with Children with Disabilities

How do School Liaisons serve military families with students with special needs?

School Liaisons for each of the Services serve as the primary point of contact for all military families with preK-12 students, and are responsible for a wide range of issues concerning military children's education and schools, including special education issues. There is no DOD-wide job description for School Liaisons. However, according to a DOD official, while School Liaison job descriptions vary across the Services, overall duties are closely aligned. For example, in all Services, the Liaisons' responsibilities regarding students with disabilities include connecting military families who have students with disabilities to appropriate community resources, including the EFMP.¹⁶

DOD's policy on Youth Services requires School Liaisons to have either (1) a bachelor's degree in a related field to K-12 education, special education, developmental psychology, child or youth development, or similar field or (2) a combination of education and experience that provides comparable knowledge, but does not specifically require experience in special education.¹⁷ Liaisons who participated in our

¹⁶See Department of the Army, IMCOM Regulation 608-10-1 (Mar. 17, 2020); Navy Child and Youth Programs, *K-12 Education System Navigation: A CYP Training Guidebook for School Liaison Officers* (2010); Department of the Air Force, Air Force Instruction 34-144 (July 2, 2019); Department of the Navy, Marine Corps Order 1755.3A (July 1, 2021).

¹⁷DOD Instruction 6060.04, *Youth Services (YS) Policy*, Dec. 4, 2019.

discussion groups had varying experiences related to special education. For example:

- One School Liaison told us they had previously worked as a special education counselor.
- Two School Liaisons told us that they had worked with children with disabilities when they were teachers, though one of them said he had not had extensive training in special education policy prior to becoming a School Liaison.
- Two School Liaisons told us that they had worked in child development centers—one specifying that she had worked with children with disabilities.
- One School Liaison told us that they did not have direct experience with children with disabilities, other than being a teacher.

Officials we spoke with told us about efforts to provide School Liaisons with more information about special education. For example, one School Liaison manager told us that DOD has done a good job of identifying trends at installations and then providing training to Liaisons. Another manager noted that the Air Force was providing special education training, and a Liaison said that the Navy has hosted special education training to provide Liaisons with the resources they need to help families.

School Liaisons who participated in our discussion groups described the ways in which they support military families who have children with special education needs. For example:

- Three School Liaisons told us that they connect families who have children with disabilities with local special education resources and referrals.
- Five School Liaisons told us that they coordinate with EFMP officials.
- One School Liaison said she offered workshops on special education policy to help families advocate for their children.
- One School Liaison told us that she keeps commanders informed of service members' school-related commitments, such as IEP meetings, and coordinate with school districts to compile relevant information for departing students.

Our past and current work on School Liaisons raises concerns about persistent disconnects between School Liaisons and military families. In 2018, we reported that families had mixed experiences with Liaisons.

Some discussion group participants stated they were unaware of School Liaisons and their services, some participants stated School Liaisons were helpful, and still others described them as unhelpful or unresponsive.¹⁸ In February 2021, we reported that Liaisons we spoke with said most families generally did not reach out to them for support, despite efforts to raise awareness about their services.¹⁹ We continued to hear similar issues raised in discussion groups we held in the summer of 2021 for our current work. For example, two School Liaison program managers and two School Liaisons told us that they find it challenging to connect with families who are unaware of or unfamiliar with the resources a School Liaison can provide before those families arrive at an installation.

Nevertheless, in our current work, the School Liaisons and program managers who participated in our discussion groups described different mechanisms they use to connect with families arriving at the installations within their service area. For example, one Liaison told us that they use social media as a way to make sure families know how to contact them. Another Liaison noted that Air Force Liaisons receive a list of incoming families and can reach out proactively to these families before their arrival at an installation. Navy and Air Force officials said that School Liaison contact information is included in the paperwork given to service members when they receive new relocation assignments.

To raise awareness about School Liaisons, and how they may help military families and their children, CYF officials implemented a new DOD-wide communications plan over the 6-month period June-December 2021. The plan called for integrating specific contact information and detailed information on how Liaisons can help families by leveraging existing online tools used by military families as they move from one installation to another, such as EFMP & Me, Plan My Move, and

¹⁸GAO, *Military Personnel: DOD Should Improve Its Oversight of the Exceptional Family Member Program*, [GAO-18-348](#) (Washington, D.C.: May 8, 2018). For [GAO-18-348](#), we conducted seven group interviews with EFMP-enrolled family members and caregivers (one at each of seven installations we visited). A total of 38 self-selected volunteers participated in the seven group discussions.

¹⁹[GAO-21-80](#).

MilitaryChildCare.com.²⁰ According to a CYF official, in addition, they took a variety of other actions as part of the plan. For example:

- CYF developed social media content to launch at key moments when the support of a School Liaison would be useful. Two posts were published as of March 6, 2022, and additional content is scheduled to post every month through the end of 2022.
- Officials from the office of Military Family Readiness Policy hosted a Facebook live streaming event titled “Parenting Through Deployment with School Liaisons” on November 1, 2021, which remains available for viewing (see fig. 3).
- Plan My Move and EFMP & Me content was updated to provide relocation tips and benefits of contacting your school liaison.
- Military OneSource content was updated to feature information about the school liaison program in eight different articles on the topics such as transitions, special education, and general support for children and youth.

CYF plans to continue updating and developing content, including information that targets specific subjects, such as special education.

Figure 3: Image from Military OneSource Social Media Event Highlighting the School Liaison Program



²⁰See <https://efmpandme.militaryonesource.mil/>, <https://planmymove.militaryonesource.mil/>, and <https://public.militarychildcare.csd.disa.mil/mccu/ui/#/>.

Source: Department of Defense (DOD), Military OneSource (www.militaryonesource.mil) | GAO-22-105015

Note: DOD refers to Military OneSource as its “24/7 gateway to trusted information, resources and confidential help.”

How does the School Liaison program collaborate with the Exceptional Family Member program?

CYF and OSN work together through the School Liaison program and EFMP, respectively, to collaborate on supporting military families with children who have special educational needs at military installations across Services (Army, Navy, Air Force, and Marine Corps). CYF and OSN officials said that no formal guidance on working together exists because the relationship between these offices is relatively new, as CYF did not have a position dedicated to the School Liaison program until December 2019. However, OSN officials told us that OSN is in the process of updating its official guidance to codify the relationship between EFMP and School Liaison program as well as recent policy changes resulting from efforts to standardize the EFMP across DOD.

In our discussion groups, the coordination between the EFMP and School Liaisons at the installation level appeared mixed. For example, six Liaisons said they and their EFMP counterparts work together in various ways. Some mentioned referring families to each other and planning joint events.²¹ One Liaison said that they and their counterparts at the EFMP office at her installation meet monthly to coordinate on families that are in the process of coming into the installation or leaving for another installation. However one Liaison suggested that the level of coordination varies across Liaisons. Further, four of the EFMP managers told us that they do not regularly coordinate with Liaisons, mainly because the EFMP managers and the Liaisons have too many responsibilities and were just too busy. One manager noted that rather than working as a team, they have more of a “hand-off relationship.”

²¹We reported in 2020 that DOD requires service members to enroll in their Military Service’s EFMP once eligible family members are identified by medical and educational personnel at each installation. See GAO, *Military Personnel: DOD Has Made Limited Progress toward Improving Oversight of the Exceptional Family Member Program*, [GAO-20-400T](#) (Washington, D.C.: Feb. 5, 2020).

What is the status of the recommendations made in [GAO-18-348](#), *Military Personnel: DOD Should Improve Its Oversight of the Exceptional Family Member Program*?

In our 2018 work on the EFMP, we found that support provided to EFMP families across the Services varied widely, and we made three recommendations to improve EFMP oversight and implementation.²² DOD agreed with all three recommendations. In August 2021, DOD officials reported that DOD has taken steps to implement each recommendation and expects to fully implement them by September 30, 2022 (see table 2).

²²GAO, *Military Personnel: DOD Should Improve Its Oversight of the Exceptional Family Member Program*, [GAO-18-348](#) (Washington, D.C.: May 8, 2018).

Table 2: Summary of GAO Recommendations Made in Military Personnel: DOD Should Improve Its Oversight of the Exceptional Family Member Program, [GAO-18-348](#)

GAO recommendation	Summary of DOD implementation steps as of August 2021
<p>The Secretary of Defense should direct the Department of Defense's (DOD) Office of Special Needs (OSN) to assess the extent to which each Service is (1) providing sufficient resources for an appropriate number of family support providers, and (2) developing services plans for each family with special needs, and to include these results as part of OSN's analysis of any gaps in services for military families with special needs in each annual report issued by the department to the congressional defense committees.</p>	<p>DOD officials reported that its pilot of a staffing tool that will help the services determine the number of family support providers needed at each installation was almost complete. DOD officials also noted that the department has standardized its case management processes for military families with special needs through its family needs assessment form.</p>
<p>The Secretary of Defense should direct OSN to develop common performance metrics for assignment coordination and family support, in accordance with leading practices for performance measurement.</p>	<p>DOD officials noted that each service submits data for assignment coordination and family support to the EFMP data repository on a quarterly basis. According to DOD officials, in August 2021, OSN was still in the process of developing additional performance metrics for assignment coordination and family support. DOD also noted that it will continue to use the data repository and a newly developed online family support feedback tool to identify gaps and trends related to assignment coordination and family support, including collecting data from each installation.</p>
<p>The Secretary of Defense should implement a systematic process for evaluating the results of monitoring activities conducted by each Service's EFMP.</p>	<p>OSN said they participated in monitoring site visits in December 2018 and 2019. DOD officials also noted it was in the process of formalizing monitoring standards for each Service's certification process.</p>

Source: GAO analysis Department of Defense documents. | GAO-22-105015

What legal assistance is available for military families with special education disputes?

In May 2018, we reported that the Services varied in whether they offered legal assistance to families with special needs and that the Marine Corps was the only branch that employed attorneys who could offer specialized legal assistance, such as representing those who failed to receive special education services from local school districts.²³ Subsequently, the 2021 NDAA directed the Secretary of Defense to standardize the EFMP across military departments, to the extent practicable, including a requirement for each branch to provide legal services by an attorney trained in education law at each military installation.²⁴ According to OSN, in response, each

²³[GAO-18-348](#).

²⁴Pub. L. No. 116-283, § 582(b), 134 Stat. 3388, 3653.

branch of the Services has taken action to provide legal services to military families with special needs.

- **Army.** The Army sent 40 attorneys and seven paralegals to William and Mary Law School Special Education Advocacy Clinic to receive professional training in special education law.²⁵ According to the Army Office of the Judge Advocate General, installations that did not send personnel to this specialized training are expected to engage in a program of self-study sufficient to obtain the requisite legal competency, knowledge, and skill to provide basic legal counseling to clients in this area. For other attorneys unable to attend the training, the Army provided an on-demand course on special education law. As of January 2021, legal counseling in the area of special education law became a required part of the Army Legal Assistance program. All Army Legal Assistance offices now offer basic education law counseling, and all Army Legal Assistance attorneys are available to provide basic special education-related legal services to eligible clients, including families served by EFMP. The Army also collaborated with the American Bar Association to connect eligible families with civilian practitioners' pro bono legal assistance to help with particularly complex cases.

Air Force. The Air Force sent 40 Judge Advocate General's Corps attorneys to the William and Mary Law School Special Education Advocacy Clinic between June 2020 and June 2021. According to the Air Force's Office of the Judge Advocate General, the Air Force also hired a civilian attorney to serve as the EFMP legal assistance coordinator and established the Exceptional Family Member Legal Assistance Branch, which is also supported by a paralegal and a reservist military attorney. The new branch, located in the Air Force's EFMP Central Cell, provides special education law training to legal assistance attorneys at installations worldwide, who in turn help families served by EFMP. The EFMP attorney can also provide direct legal assistance in exceptional cases. According to a DOD official, in April 2021, the Air Force also added a Special Education Specialist position to the EMFP Central Cell. One of the specialist's key roles is to provide technical guidance, oversight, outreach and advisory support to EFMP families with school-aged children who receive

²⁵The Parents Engaged in Learning Equality (PELE) Special Education Advocacy Clinic at William and Mary Law School offers special education law training to military attorneys, paralegals, and Exceptional Family Member Program case managers. Since February 2020, all U.S. military branches have contracted with the Special Education Advocacy Clinic.

special education and related services.²⁶ Since the program's inception in April 2021, the Legal Assistance Branch has conducted training for legal assistance practitioners across the Air Force, including an introduction to EFMP special education law as part of required training for all Air Force attorneys conducting legal assistance. Special Education law training has also been added to the Air Force Judge Advocate General's School for new judge advocates joining the Air Force.

Special Educational Dispute Resolution

Under the Individuals with Disabilities Education Act (IDEA), school districts are required to provide parents with a procedural safeguards notice, which explains all of the procedural safeguards available to them under IDEA. Additionally, IDEA establishes several dispute resolution options for parents who disagree with school district's decisions related to the identification, evaluation, and educational placement of their child with a disability, or the provision of a free appropriate public education (FAPE). These options include:

- Mediation
- Due Process Complaint
- State Complaint

For additional information, see GAO, *Special Education: IDEA Dispute Resolution Activity in Selected States Varied Based on School Districts' Characteristics*, GAO-20-22 (Nov. 4, 2019).

Source: GAO analysis. | GAO-22-105015

- **Marine Corps.** Since 2009, the Marine Corps has provided free legal support and representation to EFMP families from two attorneys specializing in disability-related law to serve families at installations in the Marine Corps' East and West regions. According to a Marine Corps official, because the attorneys have become such an asset to families, the Marine Corps elected to hire two more attorneys to expand their capability to support growing demand from EFMP families. In July 2021, the Marine Corps hired a third attorney to serve installations in the Pacific region and, in March 2022, a fourth attorney to serve installations in Virginia and the National Capital Region. According to OSN, the attorneys are placed at installations that have the largest number of families enrolled in EFMP. The EFMP attorneys are available to assist families throughout the dispute resolution process (see sidebar), and may also represent families in court proceedings, if necessary. Additionally, the Marine Corps plans to provide specialized training, through the William and Mary Law School Special Education Advocacy Clinic, to additional legal assistance attorneys so that more families served by the EFMP will have access to attorneys with special education training.
- **Navy.** According to OSN and a Navy official, the Navy created a pilot program that included hiring two attorneys with expertise in special education law. The attorneys are available to provide full service legal assistance to all Navy families enrolled in the EFMP. To further expand legal support for these families, over 50 Navy legal assistance attorneys attended the William and Mary Law School Special Education Advocacy Clinic. When families receiving EFMP services have complex legal issues, they are referred to one of the civilian EFMP attorneys who either takes over the case or provides real-time training to the referring legal assistance attorney if the legal issue

²⁶According to a DOD official, the Special Education Specialist advocates and advises on procedural and substantive issues under applicable federal disability laws and regulations and state education policies and procedures before schools and administrative forums to ensure that a free appropriate public education is equitable and accessible to those with disabilities.

does not involve litigation. If neither EFMP attorney is able to assist the family, a referral is made to the American Bar Association Legal Assistance for Military Program and other legal service organizations. Additionally, the two EFMP attorneys provide regular and recurring training to the EFMP staff and Case Liaisons on topics such as the legal aspects of special education and IEP development. According to a Navy official, due to the success of the pilot program, the Navy is likely to convert the two existing term attorney positions to permanent Navy Legal Assistance Program education law attorney positions in fiscal year 2023.

DOD Support for School Districts Serving High Proportions of Military-Dependent Students

How may school districts use DOD Impact Aid Supplemental Assistance funds and Children with Severe Disabilities funds?

DOD Impact Aid Supplemental Assistance funds are not required by statute to be used for specific purposes nor to be targeted directly to military-dependent students. Further, there are no statutory requirements for tracking or reporting on the specific uses of these funds.²⁷ Several of the school district officials we spoke to for this work told us that the Supplemental Assistance money they receive goes into their districts' general funds.²⁸ Officials from two school districts specifically noted the unrestricted nature of the Supplemental Assistance funds, meaning the funds can be spent on any eligible education activity. For example, an official from one district told us that a portion of this funding is used for school supplies. An official from another district told us that the funding is used to cover some of the cost of special education services provided to children in the district. This is consistent with findings we reported in 2011 on districts' use of these funds. Specifically, based on a survey we conducted for that report, we found that a majority of school districts that reported receiving DOD Impact Aid Supplemental funds for the 2009-10

²⁷GAO-11-231.

²⁸The General Fund is the chief operating fund of a school district. It is used to account for all financial resources of the school district except those accounted for and reported in another fund. A district may have only one general fund.

school year put at least some of their award money into their general fund.

Children with severe disabilities funds are provided to school districts to reimburse them for costs incurred to provide eligible children with a free appropriate education.²⁹ Officials from two school districts that receive these funds told us that money received from this program goes into the districts' Special Education funds.

How do the DOD Impact Aid Supplemental Assistance and Children with Severe Disabilities programs provide funding to school districts that serve military-dependent students?

Funds for both DOD Impact Aid programs are provided for in DOD's annual appropriations.

Supplemental Assistance. Once DODEA receives a list of eligible school districts and associated counts of military-dependent students from Education, DODEA contacts school districts to (1) inform them of their eligibility, and (2) collect their financial institution's information. DODEA uses a weighted count of students to disburse the funds allocated for Supplemental Aid. According to DOD data, DOD provided \$50 million in Supplemental Impact Aid funds for fiscal year 2020 to 104 school districts (see table 3 for data from prior fiscal years).

Table 3: Department of Defense Supplemental Impact Aid Funding, Fiscal Years 2015 through 2020

Fiscal year	Total obligation (dollars in millions)	Number of school districts	Number of military-dependent students
2015	\$25	107	267,346
2016	\$30	111	238,409
2017	\$30	110	241,391
2018	\$30	113	244,329
2019	\$40	104	235,650
2020	\$50	104	224,036

Source: GAO analysis Department of Defense data. | GAO-22-105015

²⁹20 U.S.C. § 7703a(a).

Children With Severe Disabilities (CWSD). School districts with at least two military-connected students with severe disabilities whose special education and related services costs exceed a certain threshold (see text box) are eligible to apply for reimbursement of expenses paid to provide such children with a free and appropriate public education. The threshold depends on whether special education and related services were provided within or outside the boundaries of the child's school district.

Children with Severe Disabilities Program Reimbursement Threshold

To be eligible for reimbursement, the cost of educating military connected students with severe disabilities must exceed: (1) five times the national or state average per pupil expenditure (whichever is lower), if educational and related services are provided under a program outside of the school district that pays for the child's education; or (2) three times the state average per-pupil expenditure, if educational and related services are provided under a program offered by the school district or within the school district.

Source: GAO analysis of Department of Defense documents. | GAO-22-105015

Once DODEA receives a list of school districts with military-connected students with disabilities from Education, DODEA contacts school districts to inform them of their potential eligibility for funds under CWSD. It is up to school districts to decide whether to apply for CWSD funds. To apply for reimbursement, school districts must submit (1) the number of students with severe disabilities for whom they are applying for reimbursement, (2) the total cost of each student's special education and related services, and (3) the amount received from sources other than the state, IDEA, or Federal Impact Aid.³⁰ If funding available for CWSD is insufficient to fully reimburse school districts' eligible expenses, payments are reduced proportionally, as required by law.³¹

School districts need to wait until the school year has ended to calculate the total costs associated with each child and identify which, if any, might be eligible for reimbursement. As such, school districts receive their CWSD funds after the end of the school year in which the expenses are incurred. Further, because school district eligibility for reimbursement is

³⁰The payment provided to a school district for each child with severe disabilities is based on the expenditures made by the school district on behalf of the child that are in excess of the average per pupil expenditure in the state in which the school district is located, less the sum of funds received by the school district: (1) from the state to defray the costs of educational and related services for the child; (2) under the IDEA to defray the costs of services for the child; and (3) from any other source to defray the costs of services for the child provided specifically because the child has a severe disabling condition. 20 U.S.C. § 7703a(b)

³¹20 U.S.C. § 7703a(d).

based on serving at least two military-connected students whose special education and related services costs exceed a certain threshold, a given child’s expenses may not be eligible for reimbursement in every school district that child attends. For instance, the expenses associated with a particular child eligible for reimbursement in one school district would be ineligible if the child moved to another school district that had no other military-connected students whose special education and related services costs exceeded the relevant threshold. Also, since state average per-pupil expenditures vary, the expenses associated with a particular child might exceed the eligibility threshold in one state, but not in another. Further, a child’s eligibility for special education and related services and the specific services they receive may change as they move from one school to another. As a result, the associated costs for the child and the eligibility for reimbursement of those costs may change.

According to our analysis of CWSD data, we found that, in fiscal year 2020 Education identified nearly 35,000 military-connected students with disabilities served by 339 school districts. DODEA reimbursed 44 school districts that applied for CWSD funds; those school districts were reimbursed for costs associated with 540 students.³² (See table 4 for data from fiscal years 2015 through 2020). According to officials we spoke to from the four school districts that receive these funds, collecting the data needed to apply for the funds is burdensome and time-consuming. Further, a representative from an association that supports military families told us that because the application process is cumbersome, some school districts do not apply.

Table 4: Department of Defense Children with Severe Disabilities Impact Aid Funding, Fiscal Years 2015 through 2020

Fiscal year	Total obligation (dollars in millions)	Number of school districts	Number of military-dependent students
2015	\$5	42	491
2016	\$5.35	39	480
2017	\$5	39	466
2018	\$5	43	485
2019	\$10	38	473
2020	\$20	44	540

³²If funding appropriated for this program is not sufficient to pay the full amount that each school district is eligible to receive, payments are reduced proportionally, as required by law.

Source: GAO analysis of Department of Defense data. | GAO-22-105015

Since fiscal year 2018, language included in each National Defense Authorization Act (NDAA) has reserved a portion of CWSD funds for “local educational agencies determined by the Secretary of Defense to have higher concentrations of military children with severe disabilities.” In fiscal year 2019, the NDAA reserved \$5 million for this purpose. DODEA used this amount to pay 100 percent of the eligible costs submitted by school districts that had more than 25 eligible students. Four school districts met this criteria, for a total cost of \$4,553,874. DODEA allocated the remaining \$446,126 to the school district with the next-highest number of eligible students. In fiscal year 2020, the NDAA also reserved \$5 million for payments to school districts that have higher concentrations of military children with severe disabilities. However, DODEA took a different approach in fiscal year 2020 and allocated all CWSD funding proportionally to all participating schools.

Agency Comments

We provided a draft of this report to the Department of Defense for review and comment. We received technical comments from the Department of Defense, which we incorporated as appropriate.

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

If you or your staff have any questions about this report, please contact me at (617) 788-0580 or nowickij@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix I.



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Appendix I: GAO Contact and Staff Acknowledgments

GAO Contact

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Staff Acknowledgments

In addition to the contact named above, Sara Schibanoff Kelly and Bill Keller (Assistant Directors), Mindy Bowman and Grace Cho (Analysts-in-Charge), and Christina Pineda made key contributions to this report. Holly Dye, James Healy, Connor Kincaid, Kirsten Lauber, Mimi Nguyen, Jim Rebbe, and Paras Sharma provided additional support.

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