

Why GAO Did This Study

The Veterans Benefits Improvement Act of 2008 established VA's Paralympics Program to promote the lifelong health of disabled veterans and members of the Armed Forces through physical activity and sports. Additionally, the act authorized VA to provide a grant to USOC's Paralympics Division, and allowed USOC to enter into subgrant agreements to provide adaptive sports activities to veterans and service members. The act also mandated GAO to report on the VA Paralympics program.

GAO is required to (1) review how VA and its grantee and subgrantees used program funds to provide adaptive sports opportunities to veterans and service members; (2) assess how VA is overseeing its grantee's and subgrantees' use of funds; and (3) describe how veterans and service members have benefited from VA Paralympics activities. To do this, GAO reviewed relevant federal laws, regulations, guidance, agency reports, and a non-probability sample of 21 of 76 subgrant files, consisting of data on about 56 percent of funds subgranted. GAO also conducted site visits to two states and interviewed veterans as well as agency and grantee officials.

What GAO Recommends

GAO recommends that VA take additional actions to improve grantee and subgrantee reporting of expenditures, activities, and participants, as well as USOC's monitoring of subgrantees. In commenting upon a draft of this report, VA agreed with these recommendations and reported that it was taking steps to implement them.

View [GAO-12-703](#). For more information, contact Daniel Bertoni at (202) 512-7215 or bertonid@gao.gov.

VETERANS PARALYMPICS PROGRAM

Improved Reporting Needed to Ensure Grant Accountability

What GAO Found

The Department of Veterans Affairs (VA) and the U.S. Olympic Committee (USOC) primarily awarded program funds through subgrants to 65 national and community organizations that support adaptive sports opportunities. However, their respective program expenditure reporting was not consistent with federal internal control standards, making it difficult to know fully how program funds were spent. VA's reporting of first-year program funding was problematic because it did not closely track costs until midway through the fiscal year. During the second fiscal year—2011—VA granted \$7.5 million to USOC, which, in turn, awarded \$4.4 million to subgrantees and spent the remainder primarily on operations and personnel. Subgrantees reported using funds for activities such as training and camps. GAO found, however, that USOC did not have sufficient reporting requirements in place for subgrantees to provide information on how VA funds were used separate from other sources of funding.

VA relied upon self-reported, unverified information to oversee the grant program but is planning to make improvements. In fiscal year 2011, VA did not conduct any on-site or remote monitoring to verify how funds were used. Thus, VA lacked information on how well USOC and subgrantees managed grant funds, potentially exposing itself to paying for services not delivered. In 12 of 21 subgrant files selected, USOC was not holding subgrantees accountable for meeting the terms of their agreements. For example, one subgrantee agreed to conduct 10 activities, but the file indicated only 4 were conducted. VA reported that it has plans to improve to oversight, including conducting on-site monitoring of grantees' and subgrantees' use of funds and having USOC verify financial reports for at-risk subgrantees, such as those with large subgrants.

While program benefits were reported by subgrantees and participants, up until this point VA has not systematically measured how adaptive sports activities benefit the health and well-being of veterans and service members. Subgrantees primarily report anecdotal information on program benefits, such as individual success stories. VA collects information on the number of activities and participants from USOC. In 2011, over 10,000 participants were served through nearly 2,000 activities. However, these metrics are flawed due to double counting and other measurement issues. VA officials also recognize that the metrics do not comprehensively measure program benefits. Thus, VA and USOC have hired a contractor to conduct a study on the effects of adaptive sports on rehabilitation and reintegration of veterans and service members into the community.

Figures: VA-Funded Archery and Wheelchair Racing Competitions



Source: GAO and U.S. Olympic Committee.