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Philadelphia Did Not Meet All of the Requirements for the COVID-19 Screening Testing Program at K-12 Schools

Why OIG Did This Audit

- The Centers for Disease Control and Prevention (CDC) provided \$10 billion in American Rescue Plan (ARP) funding to 64 State and local health departments to support COVID-19 screening testing for teachers, staff, and students in K-12 school settings. Philadelphia was one of the recipients awarded ARP funding to implement a COVID-19 screening testing program at K-12 schools within its jurisdiction.
- This audit is part of a series examining the implementation of COVID-19 screening testing programs at K-12 schools. Specifically, this audit determined whether Philadelphia monitored the testing program and whether it used funds in accordance with Federal, subrecipient, and contract requirements.

What OIG Found

Philadelphia did not consistently monitor the implementation of the COVID-19 testing program; however, for the expenditures we reviewed, Philadelphia generally used the funding in accordance with requirements. Specifically:



We determined that Philadelphia did not monitor the subrecipient's compliance with background check requirements.



Philadelphia reimbursed the subrecipient \$10,525 in costs that were unallowable and \$247,095 in overpayments.

What OIG Recommends

We made two recommendations to Philadelphia: that it develop or update procedures for compliance with Federal, subrecipient, and contract requirements, including: (1) oversight of subrecipients to ensure background check requirements are followed and (2) monitoring of subrecipients' contract terms and conditions, and that it refund CDC \$257,620 in costs reimbursed to the subrecipient that were unallowable or were overpayments.

Philadelphia did not indicate concurrence or nonconcurrence with our first recommendation but stated that it disagreed with the finding related to our first recommendation, concurred with our second recommendation, and detailed steps it plans to take in response to our recommendations.