

# REPORT HIGHLIGHTS



July 2025 | A-05-23-00018

## Kentucky 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. Kentucky 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 Kentucky monitored the testing program and whether it used funds in accordance with Federal and contract requirements.

### What OIG Found

Kentucky did not effectively monitor the implementation of the COVID-19 testing program; however, for the expenditures we reviewed, Kentucky generally maintained documentation to support COVID-19 testing services provided in K-12 school settings. Specifically:



We identified 7 of the 19 vendors that did not provide documentation to support at least 1 of the requirements for providing COVID-19 testing services for students and staff in K-12 schools.



Of our stratified random sample of 292 contracted employees, we determined that 75 contracted employees did not have background checks completed prior to performing COVID-19 testing.



Kentucky maintained adequate documentation to support approximately \$49.2 million in expenditures for COVID-19 testing services.

### What OIG Recommends

We recommend that Kentucky:

1. Develop or update procedures for compliance with Federal and contract requirements, including: (1) managing the contract proposal review process, (2) oversight of contracts to ensure compliance with monitoring background check documentation, and (3) maintaining documentation to support expenditures.
2. Work with CDC to determine the allowability of \$4,569,390 in expenditures for COVID-19 testing services and refund to the Federal Government any unallowable amount.

Kentucky concurred with our first recommendation; however, it did not indicate concurrence or nonconcurrence with our second recommendation. Kentucky detailed steps it has taken and plans to take in response to our recommendations.