



Sullivan West Central School District

Lead Testing and Reporting

S9-25-1 | June 2025

Contents

Audit Results 1

 Audit Summary 1

Lead Testing and Reporting: Findings and Recommendations 3

 Finding 1 – District officials did not ensure all required potable water outlets were
 sampled and tested for lead contamination in Cycle Two. 3

 Recommendations 5

 Finding 2 – District officials did not report the results of the lead testing properly
 or in the required time periods. 5

 Recommendations 6

Appendix A: Profile, Criteria and Resources. 7

Appendix B: District Water Outlets 11

Appendix C: Response From District Officials. 14

Appendix D: OSC Comments on the District’s Response. 12

Appendix E: Audit Methodology and Standards. 15

Audit Results



Sullivan West Central School District

Audit Objective

Did Sullivan West Central School District (District) officials identify, report and implement needed remediation to reduce lead exposure in potable water outlets?

Audit Period

July 1, 2019 – September 30, 2024

Understanding the Program

Lead is a metal that was commonly used in plumbing and has since been identified as toxic to people, especially young children. Lead poisoning can cause neurological issues such as slowing children's growth, causing learning and behavioral issues or causing hearing and speech problems which can lead to greater difficulty performing well in school and beyond.¹ To aid in combating lead poisoning, New York State (NYS) requires all public school districts and Boards of Cooperative Educational Services (BOCES) to test potable (i.e., consumable) water for lead, report the results and implement necessary remediation. Testing and reporting for lead contamination began in 2016, and subsequent testing cycles have followed:

- Cycle One: September 6, 2016 to October 31, 2016.
- Cycle Two: January 1, 2020 to December 31, 2020 (extended to June 30, 2021 due to the COVID-19 pandemic).
- Cycle Three: January 1, 2023 to December 31, 2025.²

Audit Summary

District officials did not properly identify, report or implement needed remediation to reduce lead exposure in all potable water outlets as required by NYS Public Health Law and Department of Health (DOH) regulations.³ We determined 136 of the 410 (33 percent) water outlets we identified at select areas, that students, staff and the public may have access to and could consume water from, were not sampled or properly exempted by District officials during Cycle Two. This occurred because District officials did not have a sampling plan to identify all water outlets for sampling or exemption.

¹ Lead Exposure Symptoms and Complications – <https://www.cdc.gov/lead-prevention/symptoms-complications/index.html>

² As of December 22, 2022, schools are now required to test for lead in the water every three years beginning January 1, 2023 for Cycle Three.

³ Public Health Law section 1110; 10 NYCRR subpart 67-4 – Lead Testing in School Drinking Water

District officials also did not have a remedial action plan that detailed which water outlets were exempt from sampling and how they would be secured, and what remedial actions were planned or enacted. Because there is no information on the lead levels of the 136 water outlets not sampled for testing, we were unable to determine whether officials identified and remediated all water outlets that would have required it.

While District officials notified the local health department via email about the lead action exceedances resulting from additional tests performed in Cycle Two, they did not report three results through DOH's Health Electronic Response Data System (HERDS) reporting system, and did not notify staff, parents and/or guardians of these results in writing, as required. Further, the District did not post all the test results of their potable water outlet sampling conducted in the High School on the District's website.

This final report includes eight recommendations to that effect. District officials disagreed with certain aspects of our findings and recommendations, but indicated they have initiated corrective action. Appendix D includes our comments on issues raised in the District's response letter.

The Board of Education (Board) has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of the New York State General Municipal Law, Section 2116-a (3)(c) of the New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

Lead Testing and Reporting: Findings and Recommendations

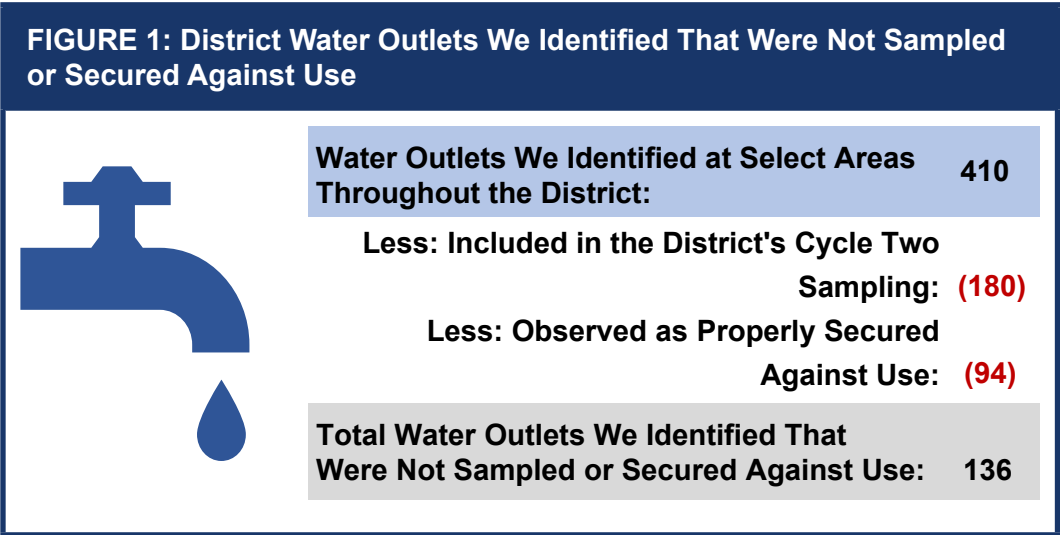
In accordance with NYS Public Health Law section 1110 and 10 NYCRR subpart 67-4 (regulations), all public school districts and BOCES (together “schools”), must test potable water outlets for lead contamination and take remedial action if the contamination exceeds the lead action level.⁴ The regulations also established requirements for how and when schools must report their test results to local health departments, school staff, students’ parents and/or guardians, DOH and NYS Education Department (NYSED), as well as the public. More details on the water outlet sampling, testing and reporting criteria used in this report, including testing cycles and DOH guidance, are included in Appendix A.

Finding 1 – District officials did not ensure all required potable water outlets were sampled and tested for lead contamination for Cycle Two.

The District conducted initial water sampling on June 5, 2021 for Cycle Two testing, collecting samples from 180 water outlets, which were then tested at a certified lab through the NYS Environmental Laboratory Approval Program (ELAP). However, the District did not have a sampling plan to identify all water outlets for sampling or a remedial action plan that detailed which water outlets were exempt from sampling and how they would be secured, and what remedial actions were planned or enacted.

We identified 410 water outlets at all locations throughout the District and compared them to samples taken by the District to determine whether the District conducted required sampling of all water outlets during Cycle Two.⁵

We determined 136 of the 410 water outlets were not sampled by the District and were not properly secured; therefore, they were not exempt and should have been sampled for testing (Figure 1).



4 We examined the Cycle Two testing period ending June 30, 2021, which had a lead action level of 15 parts per billion (ppb). Starting in Cycle Three the lead action level was lowered to five ppb. Schools should be aware that water outlets that were acceptable under the previous regulations could exceed the new lead action level and require remediation. Schools should account for this change in their sampling process and remediation efforts by prioritizing sampling water outlets that exceeded five ppb during the previous testing period.

5 See Appendix B for a complete list of water outlets we identified and their locations. See Appendix E for detailed information on our selection criteria for the water outlets selected.

The Superintendent of Schools (Superintendent) told us that the previous Assistant Superintendent of Administrative Services (Assistant Superintendent), who retired subsequent to the Cycle Two lead testing and reporting cycle, kept all the records related to the lead testing program, including sampling and remedial action plans. However, the Superintendent was unable to provide us with the sampling plan. Additionally, while the remedial action plan was provided to us it was a list of exempt water outlets; it did not clearly identify which water outlets were considered exempt at each location and what controls were in place to secure and prevent them from being used for cooking/drinking. Furthermore, some of the water outlets officials included on the list as exempted were sampled and tested for lead.

The District properly secured 94 water outlets against use through a combination of signage and other physical or supervisory controls, however, because District officials did not identify all outlets to be sampled for testing, we were unable to determine whether the 136 outlets we identified were below the lead action level. Also, because the previous Assistant Superintendent retired and is no longer a District employee, and none of the District officials we spoke to could recall, there was no one who could tell us why these outlets were not sampled or exempted in Cycle Two.

For example, none of the sinks in the Home Economics classroom in the High School were sampled and tested for lead contamination, even though they are regularly used for cooking classes (Figure 2).

Finally, we reviewed the test results for all 180 water outlets sampled and tested during Cycle Two and determined whether District officials took appropriate remediation actions for water outlets that exceeded the lead action level of 15 ppb.

Of the 180 water outlets that were sampled and tested, 35 outlets (19 percent) were above the lead action level.

We determined that 34 of the 35 water outlets were appropriately removed from service or had follow-up sampling and testing done after remediation showing that the lead levels were now below the lead action level. The one remaining water outlet, located in one of the High School's locker rooms, still exceeded the lead action level after it was retested on October 2, 2021, and we were not provided any additional records showing that the outlet was below the lead action level. On December 12, 2024, we observed this water outlet as operational without controls in place to inform students and staff that it should not be used for drinking (e.g., a "Do Not Drink" sign). When we brought this issue to District officials' attention they placed a "Do Not Drink" sign at the location.

Although signs can be used as a short-term control, the DOH guidance is explicit that to be considered an effective long-term control, signs need to be combined with other controls, such as continual

FIGURE 2: Home Economics Classroom Sinks Not Sampled and Tested For Lead Contamination^a



a) Photo taken by OSC auditors in November, 2024 with permission of District officials.

education reinforcing to students and employees that the water outlet is not to be used or establishing and enforcing rules to prevent the water outlet's use.

Because District officials relied on the previous Assistant Superintendent to oversee the lead testing program, they were not aware there was no detailed sampling and remedial action plans, and that not all water outlets were sampled as required. Had District officials developed sampling and remedial action plans and regularly updated them, District administrators could have quickly reviewed the work performed and overseen by the previous Assistant Superintendent and determined whether all water outlets were sampled or exempt from sampling.

Recommendations

District officials should:

1. Develop sampling and remedial action plans for all District water outlets that could be used for drinking and cooking, including details on which water outlets will be considered exempt from sampling and their controls.
2. Sample all water outlets that could be used for drinking and cooking and properly secure any water outlets designated as exempt.
3. Remediate or implement effective long-term controls for all water outlets that exceed the lead action level.
4. Review all work related to the lead testing program for accuracy and completeness.
5. Keep accurate records of all remediation efforts, including actions taken and dates performed.

Finding 2 – District officials did not report the results of the lead testing properly or in the required time periods.

Although District officials properly reported the initial testing results conducted in Cycle Two, they did not report the subsequent retesting results showing seven of the 35 water outlets were still above the lead action level after remediation. While six of these water outlets did not exceed the lead action levels after further remediation, the other water outlet still exceeded the lead action level. This was the same water outlet we reported above as operational and without controls in place to inform students and staff that it should not be used for drinking until we brought it to the attention of District officials.

District officials also did not properly report the testing results of the sampled water outlets performed in Cycle Two or Cycle Three. Specifically:

For Cycle Two:

- Although the District notified the local health department via email about the exceedances resulting from additional tests performed, it did not report three results through the HERDS reporting system.
- District officials did not notify staff, parents and/or guardians in writing within 10 business days after receiving the results from retests, which showed continued exceedance of the lead action level.
- Results of one out of five sampling tests performed were not posted on the District's website. Additionally, District officials were unable to provide us any records to support when results for two tests were posted, therefore, we cannot determine whether these results were posted within the required timeframe.

For Cycle Three, while the District posted test results on the District's website for three tests so far, District officials were unable to provide us any records to support when the results for two of the three tests were posted, therefore, we cannot determine whether these results were posted within the required timeframe.

Results were not reported properly to all required parties partly because of the turnover in the positions responsible for the testing and reporting. Also, the District did not develop a sampling plan that properly addressed potable water outlet sampling, testing and reporting for lead contamination. Further, when the previous Assistant Superintendent retired, there were no processes developed to follow by the new Director. Developing clear procedures identifying all officials involved and what their roles and responsibilities are may lower the risk that the District will miss reporting deadlines during future testing cycles.

Recommendations

District officials should:

6. Develop procedures for all individuals involved in lead testing and their roles and responsibilities to meet the requirements.
7. Notify all required parties timely after lead testing results are received.
8. Keep accurate records of all notification efforts performed.

Appendix A: Profile, Criteria and Resources

Profile

The District serves the Town of Hancock in Delaware County, and the Towns of Bethel, Callicoon, Cochection, Delaware, Fremont, Liberty and Tusten in Sullivan County. The District's two buildings are located on campuses in the Village of Jeffersonville (Elementary/Middle School building and District Office) and in Lake Huntington in the Town of Cochection (High School building).

The District is governed by the elected nine-member Board. The Board is responsible for managing and controlling the District's financial and educational affairs. The Superintendent is responsible, along with other administrative staff, for managing the District's day-to-day operations under the Board's direction.

The District contracts with the Sullivan County BOCES Health & Safety Office for its lead testing program. The BOCES Health & Safety Coordinator is responsible for sample collection, sending the samples to the labs, and providing the District with the results from the laboratories. In the previous reporting cycle, the Superintendent designated the Assistant Superintendent as the person responsible for coordinating and reporting all lead testing, but the Assistant Superintendent retired as of June 30, 2024. In July 2024, the District hired the Director of Facilities whose responsibilities include the lead testing program. However, the Director of Facilities resigned in October 2024. An Interim Director of Facilities is currently fulfilling this role.

Criteria – Lead Testing and Reporting

To comply with DOH regulations, school officials should develop a sampling plan that properly addresses potable water outlet sampling, testing and reporting for lead contamination. Pursuant to Chapter 296 of the Laws of 2016, the first cycle of testing and reporting for lead contamination began in 2016, and subsequent testing cycles have followed:

- Cycle One: September 6, 2016 to October 31, 2016.
- Cycle Two: January 1, 2020 to December 31, 2020 (extended to June 30, 2021 due to the COVID-19 pandemic).
- Cycle Three: January 1, 2023 to December 31, 2025.

Sampling and Testing – Officials should identify all water outlets to be sampled, their location, and the order in which to collect samples. Water outlets may be located anywhere on school property including external water outlets. According to DOH guidance, the school's superintendent or their designee have the responsibility to identify which water outlets meet the regulation requirements for sampling. For any water outlets determined to fall outside the scope of the regulation, the school must have a remedial action plan that includes details on how those water outlets will not be accessed and/or used for drinking or cooking purposes and should be updated any time conditions change. All samples must be

sent to a laboratory certified by ELAP. When results from sampling of any fixture exceed the lead action level, the water outlet must be immediately taken out of service until remediation is performed to reduce the lead levels to below the action level.

Reporting – School officials must report their testing and remedial action through DOH's HERDS reporting program, which reports the results of all potable water testing for lead contamination to local county health departments, DOH and NYSED. Importantly, if the school receives test results that show lead contamination exceeds the lead action level, school officials must report the exceedances to the local health department directly within one business day, and directly notify all school staff, parents, and guardians in writing within 10 days. School officials should coordinate with local health department officials ahead of the sampling and testing to confirm the health department's preferred method of reporting (e.g., email, an email and phone call, etc.) for test results that show lead contamination exceeds the lead action level. Finally, schools must post the results of all testing, including information about remedial actions taken, on their website.

To assist schools in their compliance with the regulations, the DOH developed the *Lead Testing in School Drinking Water Guidance Manual*.⁶ The manual describes in detail how schools should develop and implement their lead testing program, including templates on assigning roles, staff, parent and/or guardian letters, posting results on school websites, as well as documenting and tracking remedial actions.

To ensure a school's lead testing program is successful, the school should identify and document which individuals will be responsible for the following:

- Who will be the main contact for the program?
- Who will create the sampling plan?
- Who will collect the samples?
- Who will coordinate with the laboratory and manage the test results?
- Who will perform remediation?
- Who will communicate the results to the public?
- Who will report the data and information to the local health department and enter it into the NYS DOH reporting application (HERDS)?
- Who will keep records?

All potable water outlets at a school that could be used for cooking or drinking should be tested for lead. Examples include:

- Combination bottle fill stations and drinking fountains (both the fountain and bottle fill nozzles should be tested),

⁶ <https://www.health.ny.gov/environmental/water/drinking/lead/docs/leadtestinginschoolsguidancedocument.pdf>

-
- Classroom sinks,
 - Food washing sinks,
 - Kitchen kettle filler outlets,
 - Ice machines,
 - Hand washing outlets, including those in bathrooms, and
 - Athletic field outlets and any other sink known to be or potentially used for consumption.

Water outlets that are not going to be tested need to be listed on the remedial action plan and actions must be taken to properly secure them to prevent them from being used for cooking or drinking. Actions such as turning the water off at the outlet prevents access but prevents the outlet from being used at all. If an outlet still needs to be used, the following are examples of controls that should be combined with each other to prevent use:

- Using physical controls such as locks or requiring special tools that prevent physical access to the outlet,
- Regularly informing students and staff which outlets are not to be used,
- Placing signs that say “Do not Drink, Non-Potable Water” or similar.⁷ Signs must be clearly visible and in close proximity to the affected outlets. Placing a sign at a room entrance (i.e., lavatory entrance) is not acceptable.
- Establishing, and consistently enforcing, rules such as “No Eating or Drinking in the Science Lab.”

These controls are only considered effective if they are used together. For example, signs can be removed due to vandalism or accidents, but if students and staff are regularly told that bathrooms are not to be used for drinking it would reduce the risk that someone may use a bathroom sink. The remedial action plan should be updated whenever there is a change, including when new outlets are designated, or old ones are removed, new test results become available, additional remediation is planned or completed, or controls are added or removed. Additionally, a maintenance and monitoring schedule should help ensure remediation efforts are still operating effectively.

Schools must report the results of their lead testing to NYS agencies, their local county health department, staff, parents and/or guardians, as well as posting their results and remediation actions on their website. Timing always starts once the school receives the results and there are different notification and timing requirements if any results exceed the lead action level. The reporting requirements are as follows:

Results Exceed the Lead Action Level – The school must notify their local health department within one business day, and staff, parents and guardians in writing within 10 business days. Importantly, posting

⁷ For examples of signage, see page 12 of the DOH's Guidance Manual: <https://www.health.ny.gov/environmental/water/drinking/lead/docs/leadtestinginschoolsguidancedocument.pdf#page=14>

this information on the school's website or through social media does not qualify as notification in this case.⁸

After Any Testing is Done (Regardless of Whether Results Exceed the Lead Action Level) – The school must notify the DOH, NYSED, and their local county health department. Reporting is done through the HERDS system and must be done within 10 business days after results are received. District officials must post on their website the results of all their testing, including any remediation efforts performed or planned, within six weeks of receiving results.

Schools should keep all records related to their lead testing program for at least 10 years after document creation, and it is recommended that all such records be kept on-site in a centrally accessible repository.

Additional DOH resources, guidance and publications on lead in drinking water can be found at: <https://health.ny.gov/environmental/water/drinking/lead/>

In addition, our website can be used to search for other Lead Testing and Reporting audits: <https://www.osc.ny.gov/local-government/audits>

⁸ See page 14 of DOH's Guidance Manual: <https://www.health.ny.gov/environmental/water/drinking/lead/docs/leadtestinginschoolsguidancedocument.pdf#page=16>

Appendix B: District Water Outlets

Figure 3: District Water Outlets Not Sampled or Secured Against Use During Cycle Two by Location

Location	Water Outlets We Identified at Select Areas Throughout the District:	Less: Included in the District's Cycle Two Sampling	Less: Observed as Properly Secured Against Use	Total Water Outlets We Identified That Were Not Sampled or Secured Against Use:
Hallways or Common Spaces	49	(13)	(1)	35
Bathroom	98	(88)	0	10
Staff Lounge or Office	21	(15)	0	6
Classroom	19	(18)	0	1
Janitor Space	14	(0)	(13)	1
Cafe/Kitchen/Food	31	(21)	0	10
Science or Art Room	84	(8)	(65)	11
Outside/Sports Areas	94	(17)	(15)	62
Totals	410	(180)	(94)	136

Appendix C: Response From District Officials



SULLIVAN WEST CENTRAL SCHOOL DISTRICT

33 Schoolhouse Road, Jeffersonville, New York 12748

Kathleen Bressler, Ed.D
Superintendent of Schools
Tel. (845) 482-4610 ext. 3000
Fax (845) 482-3022

April 1, 2025

Chief of Municipal Audits
Office of the State Comptroller

RE: Sullivan West Lead Testing & Reporting Audit

Dear Chief of Municipal Audits,

We appreciate the time and discussions regarding this desk review of our process and procedures with regard to lead water testing. The safety of our students has always been a priority of the Sullivan West Central School District. In 2021, the year of focus when Cycle 2 testing occurred, the priority of the district was keeping our students safe from COVID-19 exposures. In 2021, masks were mandated to be worn in schools, we quarantined for at least 5 days after exposure, and our community was receiving daily communication regarding COVID-19 cases in the District. The Cycle 2 lead water testing cycle was extended that year due to the understanding of the immediate required response to COVID-19 and the difficulty and strain to our systems. Still, our teams completed the lead water testing requirements.

See
Note 1
Page 14

While this audit cited concerns with our documentation such as not having a properly written sampling plan instead of the handwritten one provided, or properly typed remediation plans instead of the emails of actions taken, it is important to remember that testing was completed and outlets with any concern were remediated.

See
Note 2
Page 14

This audit was a positive opportunity to reorganize our documentation and steps to ensure consistent processes and procedures for the future. In order to move forward with proper documentation, we first looked for an accurate count and assessment of all our water outlets. Unfortunately, the Auditor's outlet count conflicted with our records. Due to this conflict the District contracted with a third-party company to provide an official count of all outlets and to assess what controls were put into place on each outlet. This was the first step to ensure proper documentation, making sure we had every outlet in the district accounted for and assessed for usage and sampling.

See
Note 3
Page 14

The Auditor's report stated that there were 410 outlets in the District and based a percentage on that number even after being provided with the external reports and maps showing 451 outlets. In their count of 136 outlets that were not properly documented they include outlets that are deemed by the Department of Health to be not- applicable to testing such as locker room shower heads located in the 1938 building that is locked and used for storage, outside outlets that have keyed access, and science room sinks where water was shut off during the first cycle of testing in 2016.

See
Note 3
Page 14

See
Note 4
Page 14

Upon receiving the external report and Auditor's recommendations the district has taken the following Steps:

See
Note 5
Page 14

Retesting: When provided preliminary information from the auditors regarding their lack of finding documentation to confirm the previous dates of testing for the MSHS Home Economics room these outlets were immediately removed from service and tested. When the results came back requiring no action lead levels found the outlets were reopened. All proper communication steps were followed, and the results are currently found on our website along with the letter that was mailed home with those results.

Policy Review: Board Policy 5630: Facilities: Inspection, Operation and Maintenance stated that "all outlets" would be tested. As recommended by the Auditors, it is currently under revision and will be approved this spring. It states, "The

District will test potable water for lead contamination in compliance with timelines set by New York State Education Department and the Department of Health from all applicable outlets as required by law and regulation.” Outlets that are not applicable from NYDOH Regulation include:

- Bathroom Sinks (in Staff or Student Restrooms) – Unless explicitly designated for drinking.
- Utility Sinks – Found in janitor’s closets, custodial areas, or maintenance rooms.
- Science Lab Faucets – Used for experiments, chemical mixing, or non-potable purposes.
- Art Room Sinks – Used for cleaning brushes and other non-consumable activities.
- Classroom Sinks (Non-Kitchen) – If not used for drinking or food preparation.
- Outdoor Hose Bibs & Irrigation Systems – Intended for landscaping or external cleaning.
- Shower Heads – Found in gym locker rooms or athletic training areas.

See
Note 4
Page 14

Sampling Plan: The sampling plan was revised. The Board Facility Needs Committee reviewed what outlets should be tested, regardless of if they could be deemed not applicable. Sullivan West is developing a clear plan that states we will test all required outlets. The committee also discussed including classroom and bathroom sinks in our testing plan. Classroom and bathroom sinks were chosen to be tested, because despite education and controls on those sinks, we want to take no chances with possible exposure. When the plan is finalized it will be kept with all testing documentation.

The outlets on the revised sampling plans were also renumbered to follow the flow of water through our school buildings with the first outlet tested and numbered being closest to our water source and the last outlet tested and numbered being farthest away. The new outlet labeling and sampling plan will be used when we complete the 2023-2025 testing cycle this spring 2025.

Controls and Remediation of Outlets: Controls and remediation efforts have always been in place. We appreciate the report stating that 34 outlets out of 35 outlets were remediated due to results that were above the lead action level. The one outlet that was not counted as remediated was the MSHS locker room sink where a student removed the sign. As the report stated we immediately posted another sign. We continue to monitor our signs to ensure they are replaced if removed. Sign removal or destruction is a violation of our Code of Conduct, and we take this offense seriously. We will continue to remediate any outlets that come back from testing above the lead action level.

See
Note 6
Page 14

Student and Staff Education: All faculty and staff members were trained in their faculty meetings in March 2025 to only drink from outlets that are designated for drinking such as water fountain bubblers and bottle fill stations. Faculty and staff were also reminded to supervise our students and remind them of this as well. This spring, 2025, Physical Education and Health Teachers PK-12 grade taught a lesson on the same concept of only drinking water from outlets that are designated for drinking such as the bottle fill stations and water fountain bubblers. This lesson will now be provided annually. Students will also be educated at the beginning of the school year as part of our welcome back procedures, rules and routines.

Procedural Chart: The facilities team has drafted a flow chart regarding the lead water testing procedures. The flow chart includes testing processes, communication, remediation steps and signage monitoring. A chart including the roles and responsibilities regarding lead water testing and signage monitoring was also created. When these plans are finalized, they will be kept with all internal documentation for our lead water testing cycles.

The District’s documentation of lead water testing will continue with these steps that have been taken. We are committed to ensuring that a consistent process is in place and used for all future testing.

Sincerely,

Kathleen Bressler, Ed.D
Superintendent of Schools

Appendix D: OSC Comments on the District's Response

Note 1

See Finding 1 of our report regarding sinks in the Home Economics classroom. The District did not complete all water outlet sampling and testing.

Note 2

No sampling plan was provided during our audit fieldwork. A handwritten list was provided to us that District officials stated was their non-applicable outlet list. However, we determined this list was inaccurate based on actions taken by the District as reported in Finding 1 of our report.

Note 3

At the time of our fieldwork, the District did not have a complete list of all water outlets in District facilities. As discussed with District officials, including the Superintendent, and detailed in Appendices B and E of our report, our count of water outlets only included those sampled and tested previously by the District or those observed in specific high-risk areas selected by the audit team based on DOH guidance and listed in Appendices A and E . It was not intended to be a count of every outlet at all District facilities. Further, it was expected that District officials should locate more outlets.

Note 4

The DOH guidance does provide examples of outlets that could be considered non-applicable for sampling and testing. However, the guidance states that the Superintendent, or their designee, should determine which outlets are exempt from sampling and testing, and requires those outlets' inclusion in the remedial action plan, including details on how the outlets will not be used for drinking or cooking purposes. As described in Finding 1 of our report, the District did not have a complete remedial action plan.

Note 5

The documentation we provided to District officials showed that outside outlets secured by key or tool access and science rooms sinks were not included in this count. Further, these outside water outlets and science room sinks were included in the 94 water outlets we identified that were properly secured against use through a combination of signage and other physical or supervisory controls. See Finding 1.

Note 6

See Finding 1. Effective long-term controls were not in place for all water outlets that exceeded the lead action level.

Appendix E: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed District officials and reviewed various records and reports to gain an understanding of the roles and responsibilities of the individuals involved in the process, and how individuals performed their duties during the lead testing and reporting period that closed June 30, 2021, and for Cycle Three which is still ongoing until December 31, 2025.
- We reviewed all available documentation that the District had for sampling and testing during Cycle Two that closed June 30, 2021, including District maps, laboratory chain of custody and result reports, and ELAP certifications. We supplemented this with our own observations of the District's current water outlets at each building and the surrounding sport and event fields. Using this information, we selected 410 outlets, including all outlets tested by the District or located in areas that we determined could have a high-risk of affecting individuals at the District based on the DOH guidance.⁹ We observed the controls present at each outlet and whether they had been sampled for lead testing. We identified the following as high-risk areas/outlets based on the DOH guidance:
 - Hallway drinking fountains and bottle-filling stations, outside and sporting event areas, kitchens, cafeterias, and cooking classrooms, as they could affect large numbers of individuals at the District, including visitors.
 - Elementary classrooms, as they could affect young students who are particularly vulnerable to lead exposure.
 - Bathrooms, or other areas where individuals would be unsupervised and able to access water from faucets.
 - Art and Science classrooms, as they were specifically mentioned in DOH's guidance.
- For the 180 District tested water outlets in Cycle Two, we identified 35 samples with results that exceeded the lead action level and determined whether District officials took appropriate remedial actions or had a test result after the initial exceedance that was below the lead action level.
- We determined whether District administration reported results of their lead testing to all necessary parties.
- We reviewed all available documentation that the District had for reporting the laboratory results including the previous Assistant Superintendent's email receipts that she received the lab results,

⁹ <https://www.health.ny.gov/environmental/water/drinking/lead/docs/leadtestinginschoolsguidancedocument.pdf>

HERDS reporting, and uploads to the District's website as well as interviewing the State DOH District Engineer overseeing Sullivan County and the Sullivan County BOCES Health and Safety coordinator.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

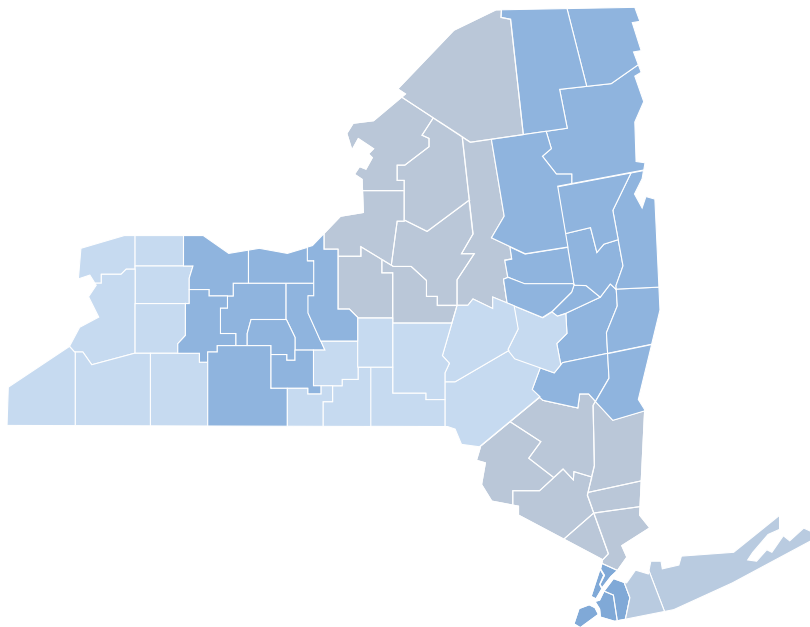
Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Contact

STATEWIDE AUDITS – Dina M.L. Thompson, Chief of Municipal Audits

State Office Building, Suite 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Statewide@osc.ny.gov



Office of the New York State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor, Albany, New York 12236

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: localgov@osc.ny.gov

<https://www.osc.ny.gov/local-government>

Local Government and School Accountability Help Line: (866) 321-8503