New York State Comptroller
THOMAS P. DiNAPOLI

Harpursville Central School District

Audit Follow-Up Review

November 2026 | S9-25-11-F
Prepared by the Division of Local Government and School Accountability

Audit Follow-Up Review

Harpursville Central School District

Purpose of the Audit Follow-Up Review

In August 2025, the Office of the New York State Comptroller (OSC) issued an audit report titled *Harpursville Central School District (District): Lead Testing and Reporting (S9-25-11),*[1] which reported that District officials did not properly identify, report or implement needed remediation to reduce lead exposure at all potable water outlets as required by the New York State (NYS) Public Health Law and Department of Health (DOH) regulations.[2] The audit identified water outlets that were not sampled and deficiencies in reporting test results.

The audit report included six recommendations to improve the District's sampling, testing, remediation, reporting and oversight of its lead testing program. The Superintendent of Schools (Superintendent) indicated in the District's response that District officials had initiated corrective action.[3]

Because effective corrective action will improve the District's compliance with applicable safety and health regulations, we conducted a follow-up review on August 26, 2026 to determine whether the District's corrective action plan (CAP) moved beyond intent to effective, sustained practice.

The follow-up review was limited to inspecting certain documents related to the issues identified in the audit report, reviewing the District's CAP, interviewing the Superintendent, the Business Official and the Director of Facilities (Director) and observing a sample of water outlets. The scope of the review does not constitute an audit under generally accepted government auditing standards (GAGAS).

Review Summary

District officials fully implemented four of the six audit recommendations and partially implemented the remaining two. Officials developed complete sampling and remedial action plans, ensured District officials understood their roles and responsibilities and maintained accurate remediation and notification records.

However, additional corrective action is needed to ensure exempted water outlets are properly secured and test results are reported to DOH within the required time frame. Specifically, we identified one exempted water outlet without the proper signage and District officials did not provide education to staff and students regarding exempted water outlets. In addition, officials did not report lead testing results to DOH's Health Electronic Response Data System (HERDS) within the required time frame.

Until these matters are addressed, staff and students may have access to and consume water from exempted water outlets that have not been established as safe for consumption and required information may not be available to DOH when needed to monitor compliance. The District's self-reported water sampling and lead testing results for the 2023 to 2025 compliance period are available through DOH's searchable database.[4]

During the review, we discussed the basis for the recommendations and the operational considerations relating to these issues with District officials. We encourage officials to complete the remaining corrective actions needed to fully implement the two remaining audit recommendations.

1 The full report is available at: https://www.osc.ny.gov/files/local-government/audits/2025/pdf/harpursville-central-school-district-s9-25-11.pdf.
2 Public Health Law Section 1110; 10 NYCRR subpart 67-4 – Lead Testing in School Drinking Water
3 District officials' response is available at: https://www.osc.ny.gov/files/local-government/audits/2025/pdf/harpursville-central-school-district-s9-25-11.pdf#page=14.
4 https://health.data.ny.gov/Health/Lead-Testing-in-School-Drinking-Water-Sampling-and/rygk-rhum/data_preview

Recommendations and Implementation Status

Because District officials have not fully implemented all recommendations, effective controls were not provided for all exempted water outlets and reporting was not always completed within the required time frame.

Sampling, Testing and Remediation Procedures

1. Develop complete 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 – **Fully Implemented**
2. Properly secure any water outlets designated as exempt from sampling – **Partially Implemented**
3. Keep accurate records of all remediation efforts, including actions taken and dates performed – **Fully Implemented**

Sampling and Remedial Action Plans – The Director developed a sampling plan including labeled water outlets and a numbering system to document the outlet sampling order. The District's remedial action plan documented all water outlets that exceeded lead action levels, all outlets that were exempt from testing and accurately recorded the controls used to secure the outlets.

Unsecured Exempt and Untested Outlets – We reviewed the sampling, remedial action plans and testing reports and observed a sample of 18 of the 228 water outlets that District officials exempted from sampling. We observed proper controls on 17 water outlets, which included posted signs stating, "handwashing only, not for drinking use," water shutoffs and physical locks restricting access. However, the controls specified in the remedial action plan, specifically signs and education, were not in place for one cafeteria kitchen water outlet that was designated as exempt. The Director told us that the paper signs were old and were likely destroyed during handwashing. After our discussion, the Director put up a new sign in the cafeteria kitchen, which we confirmed.

Furthermore, while the District's remedial action plan indicated that continuing education was used as an additional control to secure exempted water outlets against consumption, District officials have not provided staff or students with education about avoiding exposure to lead since our audit in 2025. District officials told us that they intend to provide such education in the 2026-27 school year.

Remediation – The District's remedial action plan included accurate records of all remediation efforts. District officials sampled water outlets on two different dates in December 2025 resulting in three water outlets exceeding the lead action level. One water outlet was remediated and retested below the lead action level, and water was shut off to the remaining two water outlets to prevent consumption.

Until all exempted water outlets have the required controls, the risk remains that staff or students could consume water from exempt water outlets that were not properly secured against use.

Reporting the Test Results

4. Ensure that all individuals involved in lead testing and reporting understand their roles and responsibilities – **Fully Implemented**
5. Notify all required parties in the required time periods after lead testing results are received – **Partially Implemented**
6. Keep accurate records of all notification efforts performed – **Fully Implemented**

Roles and Responsibilities – We reviewed the District's sampling and remedial action plans, remediation documentation, DOH reporting, staff and parent notification records and held discussions with District officials. We determined that District officials involved in the lead testing program and reporting understood their roles and responsibilities.

Notifications and Record Keeping – District officials received water testing results on two different dates in December 2025. District officials maintained records of all reporting and notifying efforts. While the District reported the test results to the local health department, posted them on the website and notified staff, parents or guardians in a timely manner, the District did not report to DOH HERDS until February 2026 or 36 and 28

days late, respectively. The Business Official told us that he thought he had to wait to report until after the District remediated the water outlets that exceeded the lead levels, retested the water outlets and received those results. However, DOH guidance available during the audit and this follow-up review states that all results should be reported to DOH within 10 days, each time testing results are received. The District received the results from the retested water outlets on February 24, 2026 and the Business Official reported to DOH HERDS on February 25, 2026.

District officials responsible for DOH testing result notifications should be familiar with the reporting requirements to help ensure interested parties have information about the District's lead testing program in a timely manner.

Contact

STATEWIDE AUDITS
Nicole A. Tomsen, Chief of Municipal Audits
295 Main Street, Suite 1032 • Buffalo, New York 14203-2510
Tel (716) 847-3647 • Fax (716) 847-3643
Email: Muni-Statewide@osc.ny.gov

