New York State Comptroller
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Johnstown City School District

Audit Follow-Up Review

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Prepared by the Division of Local Government and School Accountability

Audit Follow-Up Review

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Purpose of the Audit Follow-Up Review

In August 2025, the Office of the New York State Comptroller (OSC) issued an audit report titled *Johnstown City School District (District): Lead Testing and Reporting (S9-25-15),*[1] which reported that District officials did not properly identify, report or implement needed remediation necessary 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 or properly secured against use, water outlets exceeding the lead action level without effective controls and deficiencies in reporting test results.

The audit report included seven recommendations to improve the District's sampling, testing, remediation, reporting and oversight of its lead testing program. The Superintendent of Schools 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 3, 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 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 six of the seven recommendations and partially implemented the remaining one. District officials implemented recommendations related to the District's sampling, testing and remediation procedures and reporting test results.

However, District officials did not meet all State requirements for the remedial action plan. Specifically, the remedial action plan did not identify all controls used to properly secure 49 exempted water outlets against use. 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]

Until the remaining recommendation is fully implemented, District officials cannot ensure that controls to secure exempted water outlets against use are consistently applied and maintained.

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

1 The full report is available at: https://www.osc.ny.gov/files/local-government/audits/2025/pdf/johnstown-city-school-district-s9-25-15.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/johnstown-city-school-district-s9-25-15.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

We determined that six recommendations were fully implemented and one recommendation regarding the remedial action plan was partially implemented; the remedial action plan was incomplete.

Sampling, Testing and Remediation Procedures

1. Develop a comprehensive/complete sampling plan and a remedial action plan 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 the controls to secure against use – **Partially Implemented**
2. Sample all water outlets that could be used for drinking and cooking and properly secure any water outlets designated as exempt from sampling – **Fully Implemented**
3. Remediate or implement effective long-term controls for all water outlets that exceed the lead action level – **Fully Implemented**
4. Review all work related to the lead testing program for accuracy and completeness – **Fully Implemented**

Sampling and Remedial Action Plans – District officials developed a sampling and remedial action plan for water outlets that could be used for drinking or cooking. They included details on which water outlets will be tested, and which water outlets will be considered exempted from sampling. However, we identified 49 exempted water outlets from a sample of 129 water outlets where the remedial action plan listed signs as the only control used to secure their use against consumption. Although District officials also used teacher supervision and education controls for these 49 exempted water outlets, the additional controls were not documented in the remedial action plan, as required. The Director told us that he was unaware these types of controls needed to be documented in the remedial action plan for each exempted water outlet. We provided the Director with DOH's remedial action plan template as guidance for documenting the controls used to secure the exempted water outlets from consumption.

Exempted Water Outlets – For the same sample of 129 water outlets, we determined 79 were tested and 50 were exempted. The exempted water outlets had effective controls to properly secure against use, including 49 secured with a combination of signs explaining the water outlets should be used for "handwashing only" and "not for drinking" and teacher supervision or educational controls. Educational controls included presentations to staff and students explaining the risk of lead exposure and signs indicating which water outlets should not be used for drinking and which were safe to drink from. The remaining exempted water outlet, an outdoor spigot, was secured against use with a shutoff valve requiring a key to open.

Remediation – We reviewed a sample of three of the five school buildings (an elementary school, the middle school and the high school) and reviewed all 34 water outlets exceeding the lead action level. One water outlet was remediated and retested below the lead action level and the remaining 33 water outlets had effective controls to secure against use.

Testing Completeness and Accuracy – District officials developed a roles and responsibilities document, which included procedures for reviewing the lead testing program to ensure all water outlets were sampled as planned. Specifically, while the Director was assigned most of the program work, an Assistant Superintendent was assigned the responsibility to "perform an independent completeness review before sampling, upon every result batch, before website posting, and before return to service" and to verify "that every water outlet is sampled or properly classified/controlled, every deadline has evidence, and vendor work is reconciled to District records." We observed emails between the Assistant Superintendent and the Director, as well as other staff involved in the lead testing program demonstrating that notifications were made properly, and that education controls were in place. Additionally, from our sampling plan review, all 79 water outlets planned for sampling were sampled in the appropriate order.

Reporting the Test Results

5. Develop procedures identifying all individuals involved in lead testing and reporting and their roles and responsibilities – **Fully Implemented**
6. Notify all required parties in the required time periods after lead testing results are received – **Fully Implemented**
7. Keep accurate records of all notification efforts performed – **Fully Implemented**

Roles and Responsibilities – District officials developed a roles and responsibilities document that outlined the responsibilities of all individuals involved in the lead testing program. We reviewed the document and determined it was comprehensive and complete.

Notification and Record Keeping – District officials sampled water outlets on seven different dates from March through October 2025. District officials maintained accurate records of all notification efforts and notified all required parties in the required timeframe after receiving lead testing results.

While District officials made significant progress by fully implementing six recommendations and partially implementing one recommendation, until all applicable controls are listed in the remedial action plan for exempted water outlets, the risk remains that students and staff could drink from exempted water outlets that are not properly secured against use.

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