New York State Comptroller
THOMAS P. DiNAPOLI

Moravia Central School District

Audit Follow-Up Review

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Prepared by the Division of Local Government and School Accountability

Audit Follow-Up Review

Moravia Central School District

Purpose of the Audit Follow-Up Review

In June 2025, the Office of the New York State Comptroller (OSC) issued an audit report titled *Moravia Central School District (District)*: *Lead Testing and Reporting (S9-25-2*),[1] which reported that District officials did not properly identify, report or implement necessary 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 or properly secured against use and deficiencies in reporting test results. However, due to a lack of records, the audit could not identify which water outlets throughout the District were sampled and whether water outlets that exceeded the lead action level were properly remediated.

The audit report included seven recommendations to improve the District's sampling, testing, remediation, reporting and oversight of its lead testing program. The President of the Board of Education indicated in the District's response to the report that District officials will continue to review the findings identified and will develop a more comprehensive corrective action plan to address the recommendations.[3]

Because effective corrective action will improve the District's compliance with applicable safety and health regulations, we conducted a follow-up review on July 29, 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 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

Based on the limited work performed during our follow-up review, District officials fully implemented all seven recommendations.

District officials developed and maintained sampling and remedial action plans, identified and sampled applicable water outlets, implemented remedial measures, developed procedures to identify individuals involved in lead testing and reporting and their roles and responsibilities, and retained related documentation as required by DOH guidance.

We also determined that District officials notified required parties in a timely manner and maintained notification records and observed that selected water outlets either tested below the action level or had controls, such as water shutoffs, posted signs and continuing education to prevent use by students and staff for consumption.

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]

We encourage District officials to continue implementing the procedures and processes recommended by DOH as part of the District's lead testing and reporting program.

1 The full report is available at: https://www.osc.ny.gov/files/local-government/audits/2025/pdf/moravia-central-school-district-s9-25-2a.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/moravia-central-school-district-s9-25-2a.pdf#page=13.
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 District officials have fully implemented all seven audit recommendations.

Sampling, Testing and Remediation Procedures

1. Develop and maintain 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 the controls to secure against use – **Fully 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. Identify which water outlets exceeded the lead action level and remove them from service until it is confirmed they are below the lead action level or secured against use with proper controls – **Fully Implemented**
4. Develop processes or procedures to ensure all records related to the lead testing program are regularly updated and kept for 10 years as required by DOH guidance – **Fully Implemented**

Sampling and Remedial Action Plans – District officials developed sampling and remedial action plans for water outlets that could be used for drinking and cooking using DOH's templates. They included details on which water outlets were considered exempt from sampling and the controls to secure against use. We observed a sample of 20 locations which had 62 water outlets that were all listed on the sampling or remediation plans. For the selected water outlets, 27 were sampled and tested for lead levels and remediated if necessary. District officials exempted the other 35 water outlets appropriately.

Processes and Procedures – The District developed a District-wide policy that requires regularly updating and retaining documents related to the lead testing program, according to DOH's guidance. We determined all records related to the lead testing program such as sampling and remedial action plans and test results were updated and retained.

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 an "Assigned Roles and Responsibilities" document within the District's lead testing procedures that outlined the responsibilities of all individuals involved in the lead testing program, including sampling plan development, sample collection, laboratory contact, results coordination, remediation, reporting and recordkeeping.

Notification and Recordkeeping – District officials tested water outlets in November 2025 and received results on three different dates between December 2025 and January 2026. We observed that District officials maintained records of all notification efforts and notified all required parties in the required timeframe after lead testing results were received.

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

