New York State Comptroller
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Pine Plains 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

Pine Plains Central School District

Purpose of the Audit Follow-Up Review

In July 2025, the Office of the New York State Comptroller (OSC) issued an audit report titled *Pine Plains Central School District (District) Lead Testing and Reporting (S9-25-18)*,[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 or properly secured against use and deficiencies in reporting test results.

The audit report included seven recommendations to improve the District's sampling, testing, remediation and 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 from August 4, 2026 through September 8, 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, Director of Facilities (Director) and the District Clerk/Personnel Administrator (Administrator) 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 three recommendations and partially implemented four recommendations. For the three fully implemented recommendations, District officials properly secured water outlets identified as exempted from sampling, identified and assigned all roles and responsibilities related to lead testing and reporting and maintained records of all notification efforts.

The four partially implemented recommendations addressed sampling and remedial action plans, reporting testing results and overseeing work related to the lead testing program. Specifically, the sampling plan did not document the correct sampling order consistent with how water flows through the buildings, and the remedial action plan did not include exempted water outlets or the controls in place. In addition, District officials did not always report testing results to the local health department and to staff, parents and guardians in a timely manner.

Until the remaining recommendations are fully implemented, District officials cannot ensure that all exempted water outlets were identified and appropriately secured against use. As a result, students and staff could consume water from outlets that have not been tested and could potentially exceed the lead action level. 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 the District officials to fully implement the remaining audit recommendations.

1 The full report is available at: https://www.osc.ny.gov/files/local-government/audits/2025/pdf/pine-plains-central-school-district-s9-25-18.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/pine-plains-central-school-district-s9-25-18.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, the sampling plan and remedial action plan were incomplete, effective controls were not documented for all exempted water outlets or those exceeding the lead action level and interested parties were not notified of all testing results in a timely manner.

Sampling, Testing and Remediation Procedures

1. Develop sampling plans for all District water outlets that could be used for drinking and cooking – **Partially Implemented**
2. Develop a remedial action plan detailing the water outlets exempt from sampling and how they are secured against use, which should be updated any time conditions change, including when water outlets and controls are added or removed – **Partially Implemented**
3. 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**
4. Review all work related to the lead testing program for accuracy and completeness – **Partially Implemented**

Sampling Plan – The Director developed a sampling plan that identified all outlets that could be used for drinking or cooking. However, the sampling order was not consistent with how water flows through each building, which is necessary to develop a complete stepwise outlet-by-outlet and floor-by-floor sampling plan. The Director told us he did not know he was required to understand the flow of water and believed he only needed a map with the outlets he planned to test. He indicated that he intended to use DOH's sampling plan template going forward to develop a comprehensive sampling plan.

Remedial Action Plan – The Director developed a remedial action plan that detailed the remedial actions taken for all sampled water outlets that exceeded the lead action level. However, the remedial action plan did not identify the water outlets considered exempted from sampling (i.e. water outlets not used for drinking or cooking) and the controls in place to prevent their use for consumption. The Director told us he had a remediation plan for each water outlet, but he did not document the details for each non-applicable water outlet (outlets not used for drinking or cooking) and the controls maintained. He also told us he was aware of DOH's templates to document all required information and planned to use the templates going forward.

Testing and Remediation – The Director properly identified, sampled and tested all water outlets which could be used for drinking or cooking and properly secured all water outlets designated as exempted from sampling. We observed the 12 water outlets identified in the audit as not sampled and without effective controls in place to secure them against use for consumption. We determined that the Director implemented effective controls for these water outlets, including signage, education and supervision.

Review of Work for Accuracy and Completeness – According to District officials, once the Director completed the sampling, received the test results and performed any necessary remediation, the Administrator was responsible for reviewing all test results, remedial response, reporting and communicating the results to all necessary parties. Additionally, the Superintendent told us he reviewed the Administrator's work after she reported testing information using DOH's reporting system.

However, we determined the process was not operating as intended, because the District did not have an adequate remedial action plan and District officials did not notify all required parties of the testing results in the required timeframe.

Until sampling and remediation plans are complete, and the implemented controls are properly documented for exempted outlets, there is a risk that water outlets potentially exceeding the lead action level that are not tested or secured against use could be used by students and staff for consumption.

Reporting the Test Results

5. Develop procedures for 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 – **Partially Implemented**
7. Keep records of all notification efforts performed – **Fully Implemented**

Roles and Responsibilities – District officials developed a "Lead Water Testing - Assigned Roles and Responsibilities" document that outlined the responsibilities of all individuals involved in the lead testing program, including sampling plan development, sample collection, lab contact, results coordination, remediation and reporting.

Notification and Record Keeping – We reviewed the test results from December 2023 for a sample of 13 water outlets in three school buildings with four water outlets exceeding the lead action level (exceedances). While District officials properly posted all test results on the District's website, they did not report them to DOH in the required timeframe and did not notify all required parties about exceedances in a timely manner.

District officials reported the test results through DOH's "Health Electronic Response Data System" 18 days late, including the four exceedances which they reported to the local health department eight days late, and notified staff, parents and guardians 23 days late. District officials told us they reported results late because the individual responsible for reporting was absent. However, a backup individual should have been assigned for reporting and notifying to ensure timeliness when the individual responsible is not available. The roles and responsibilities document District officials provided had a backup individual listed; however, District officials did not ensure the backup handled reporting during the primary reporter's absence.

While District officials did not report the test results in a timely manner, they maintained documentation of all reporting and notifying efforts. Because District officials assigned and implemented roles and responsibilities, including reporting lead testing data, they told us they are prepared for the upcoming cycle to report and notify all required parties of testing results within required timeframes.

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