



NEW YORK CITY COMPTROLLER
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Deputy Comptroller for Audit

**Follow-up Audit Report on the
Safety Measures Implemented
by the New York City
Department of Education in
Response to the COVID-19
Pandemic**

MG22-090F | November 1, 2022



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BRAD LANDER

November 1, 2022

To the Residents of the City of New York,

My office conducted a follow-up audit to assess the implementation of recommendations made in an earlier audit titled *Audit Report on the Safety Measures Implemented by the Department of Education in Response to the COVID-19 Pandemic* (Audit #MH21-077A), issued on June 30, 2021. We conduct audits such as this to determine whether agencies are implementing recommendations made in prior audit reports.

The 2021 audit found that DOE had not produced sufficient evidence that it could reasonably ensure that the agency's COVID-19 procedures, particularly those relating to cleaning, disinfection, and air quality, were carried out in a consistent basis in individual schools throughout the City. This office made seven recommendations intended to strengthen DOE's oversight and to mitigate the risks to the students and staff.

DOE has implemented one of the seven recommendations issued in the prior audit report and one is in the process of being implemented. These improvements are expected to strengthen DOE's oversight of schools' compliance with COVID-19 procedures. Given the CDC's relaxed restrictions relating to COVID-19, the remaining five recommendations are no longer applicable.

The results of this audit have been discussed with DOE officials, and their comments have been considered in preparing this report. Their complete written response is attached to this report. If you have any questions concerning this report, please e-mail my Audit Bureau at audit@comptroller.nyc.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Lander".

Brad Lander
New York City Comptroller

TABLE OF CONTENTS

AUDIT IMPACT	1
Summary of Findings.....	1
Intended Benefits.....	1
INTRODUCTION	2
Background	2
Objective.....	2
Discussion of Audit Results with DOE	2
RESULTS OF FOLLOW-UP AUDIT	3
RECOMMENDATION	6
Recommendations Follow-up	6
SCOPE AND METHODOLOGY	7
ADDENDUM	

AUDIT IMPACT

Summary of Findings

The purpose of this audit was to assess the implementation status of recommendations issued to the Department of Education (DOE) in the *Audit Report on the Safety Measures Implemented by the New York City Department of Education in Response to the COVID-19 Pandemic* (Audit #MH21-077A), issued on June 30, 2021.

Of the seven recommendations made in the initial audit, five are no longer applicable given the CDC's relaxed restrictions relating to COVID-19. Of the remaining two recommendations, this follow-up audit found that one was implemented and one was in the process of being implemented. Specifically, the auditors determined that DOE has developed a means to monitor whether nursing supervisors ensure adequate nursing coverage and is in the process of developing a uniform framework to monitor whether emergency procedures, such as for Covid-19, are being followed on a consistent basis.

This follow-up audit recommends that DOE notify the Office of the Comptroller once DOE completes its development of the comprehensive guide for Deputy Directors to follow when conducting and documenting their school visits.

Intended Benefits

The audit is intended to assess improvements in DOE's oversight of schools' compliance with COVID-19 procedures since the 2021 audit and to identify potential additional actions that might further improve oversight and compliance.

INTRODUCTION

Background

Drawing from health protocols established by the Centers for Disease Control and Prevention (CDC) and by New York State, the New York City Department of Health and Mental Hygiene (DOHMH) and DOE jointly created guidance for DOE's schools to follow in preparing to offer in-person instruction. The initial audit was conducted to determine whether DOE established benchmarks for meeting standards of in-person instruction and assessed whether DOE monitored compliance with those standards. The audit found that although DOE had established such benchmarks, it had not produced sufficient evidence that it could reasonably ensure that the agency's COVID-19 procedures were being carried out on a consistent basis, in hundreds of individual schools throughout the City. The audit was particularly concerned with benchmarks related to cleaning, disinfection, and air quality.

The auditors acknowledge the difficult circumstances under which DOE operated during the previous audit's scope period, at the height of the pandemic. During that period, the CDC issued sweeping recommendations to reduce transmission of COVID-19 in schools. These recommendations were reasonable at the time given the uncertainty and heightened sense of urgency emblematic of the pandemic's early days. However, the CDC has since relaxed its recommendations for schools, due in part to the availability of COVID-19 vaccines.

The prior audit made seven recommendations to address the deficiencies identified. DOE generally agreed with the recommendation directed to the Division of School Climate and Wellness (DSCW) (#2) and disagreed with the other six recommendations directed to the Division of School Facilities (DSF). In this report, we discuss the implementation status of each of the seven recommendations.

Objective

The objective of this audit was to determine the extent to which the seven recommendations issued in the 2021 report have been implemented.

Discussion of Audit Results with DOE

The matters covered in this report were discussed with DOE officials during and at the conclusion of this audit. An Exit Conference Summary was sent to DOE on September 19, 2022, and discussed with DOE officials at an exit conference held on September 29, 2022. On October 6, 2022, we submitted a Draft Report to DOE with a request for comments. We received a written response from DOE, dated October 21, 2022. In its response, DOE agreed with the audit's determination that certain recommendations from the prior audit with which the agency disagreed were no longer applicable. In addition, while it disagreed with the new recommendation as stated in this report, it agreed to implement some aspects of that recommendation.

The full text of DOE's response is included as an addendum to this report.

RESULTS OF FOLLOW-UP AUDIT

The audit found that one recommendation was implemented, one was in the process of being implemented, and five are no longer applicable. The initial audit's recommendations and the current audit's findings pertaining to their implementation status are summarized below.

Recommendation #1

DSF should implement a procedure for mandatory readings of carbon dioxide levels in indoor areas, such as classrooms, and require that such readings be adequately documented.

DOE disagreed with this recommendation in its response to the initial audit and did not implement it. Given the CDC's relaxed COVID-related restrictions, this recommendation is NO LONGER APPLICABLE.

Although custodial engineers do not record results of carbon dioxide (CO₂) readings on a regular basis, they do record CO₂ levels in DOE's recently updated HVAC Tracking Management System¹ (system) any time there is a complaint. For instance, if the system receives a complaint that a room is too hot, a custodian engineer would measure and record CO₂ concentrations. According to DOE, the system automatically generates and sends an email to the assigned Deputy Directors of Facilities (DDFs) if CO₂ concentrations reach or exceed 1000 parts per million, or ppm.

Recommendation #2

DSCW should develop a mechanism to enable it to confirm that nursing supervisors are fulfilling their responsibility to ensure that schools have adequate nursing coverage.

This recommendation has been IMPLEMENTED.

After in-person learning resumed in City schools, the Office of School Health (OSH) hired a consultant to develop the Fast Track Nursing Tracking System (FTNT), a proprietary data system that allows OSH to track nurse attendance in real-time. According to DOE officials, OSH receives daily reporting every morning, and any unresolved coverage issues are escalated as needed.²

Recommendation #3

DSF should consider establishing a set schedule for Deputy Directors to visit the schools assigned to them and a mechanism for ensuring that those visits are made.

DOE disagreed with this recommendation in its response to the initial audit and has not implemented it. Given the CDC's relaxed COVID-related restrictions, this recommendation is NO LONGER APPLICABLE.

¹ The purpose of the system is to provide a transparent view of school ventilation status to the general public. The system links directly to the DOE website, where the ventilation status of any DOE building can be viewed. The system tracks all types of ventilation, such as windows and non-mechanical exhausts. According to the system, windows are an operational aspect of the ventilation system.

² Auditors reviewed 19 daily FTNT Callout Reports for February 2022 and found no unresolved coverage issues.

DOE reasserts that custodian engineers hold manager-level positions and are responsible for overseeing custodial staff at the school level, and that DDFs are high-level managers with broad responsibilities and wide latitude beyond a single school. The auditors accept DOE's current practice allowing DDFs to prioritize their visits to those schools that require the most oversight.

Recommendation #4

DSF should develop a uniform format that all Deputy Directors should follow when conducting and documenting their school visits.

This recommendation is IN PROCESS.

DOE disagreed with this recommendation in its response to the initial audit. The current audit, however, found that the recommendation is in process.

According to DOE, DSF is currently developing a "comprehensive guide and online tracking system for Deputy Directors to use during their biannual walkthroughs." The purpose of this tracking system is to standardize the criteria by which Deputy Directors evaluate custodian engineers. This information will be uploaded to a database and will be accessible to senior leadership to review deficiencies and trends across the entire school system.

As of August 2022, DOE had no updates or estimated timeframe for completion of this system and did not provide the auditors with a copy of the draft of their pending guide; therefore, the auditors were unable to review the details of the guidelines or the tracking system.

During the exit conference, DOE stated that the development of this guide and tracking system was underway while the previous audit was ongoing. This information was not shared with auditors during that audit.

Recommendation #5

DSF should develop a mechanism by which Deputy Directors can independently verify that high touch surfaces have been cleaned.

DOE disagreed with this recommendation in its response to the initial audit and has not implemented it. Given the CDC's relaxed COVID-related restrictions, this recommendation is NO LONGER APPLICABLE.

Although DSF has not developed a mechanism by which Deputy Directors can independently verify that high-touch surfaces have been cleaned, it has explored laboratory analysis of touchpoints and concluded that such a mechanism is neither cost-efficient nor practical. DSF officials stated that in the event of a future pandemic or emergency, they will comply with the guidance of leading health officials.

Recommendation #6

DSF should consider requiring that Deputy Directors certify their findings when they visit schools to ascertain schools' compliance with COVID-19 procedures.

DOE disagreed with this recommendation in its response to the initial audit and has not implemented it. Given the CDC's relaxed COVID-related restrictions, this recommendation is NO LONGER APPLICABLE.

According to DOE, they have not made any changes to their process and continue to contend that the school logs are evidence that COVID-19 procedures were being followed. Deputy Directors—as representatives of DOE Central—are responsible for overseeing the custodian engineers and ensuring compliance with those procedures.

Recommendation #7

DSF should require that Deputy Directors periodically take and record regular anemometer readings, checking air flow, while conducting their school visits, set a minimum standard for the frequency of such readings, and record the results of such readings.

DOE disagreed with this recommendation in its response to the initial audit and has not implemented it. Given the CDC's relaxed COVID-related restrictions, this recommendation is NO LONGER APPLICABLE.

According to DOE, they have not made any changes to their process since the issuance of the prior audit report, and there are no records of anemometer readings taken by the Deputy Directors during the school year. DOE stated that the anemometers are used primarily as a diagnostic tool to measure air movement and only demonstrate the situation at the time of the reading. The auditors' review of CDC guidelines found no standard regarding a minimum acceptable frequency of anemometer readings and accept DOE's position.

RECOMMENDATION

The auditors recommend that:

1. DOE notify the Office of the Comptroller once DSF completes its development of the comprehensive guide for all Deputy Directors to follow when conducting and documenting their school visits. DOE should share the comprehensive guide with the Office of the Comptroller.

DOE disagreed with the recommendation generally, but agreed to share the relevant portions of the guide that address the topics under audit when complete. The auditors appreciate DOE's commitment to provide the relevant sections of the guide in response to this recommendation.

Recommendations Follow-up

Follow-up will be conducted periodically to determine the implementation status of each recommendation contained in this report. Status updates are reported in the Audit Recommendations Tracker available here: <https://comptroller.nyc.gov/services/for-the-public/audit/audit-recommendations-tracker/>

SCOPE AND METHODOLOGY

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. 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. This audit was conducted in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The audit scope covered the 2021-2022 school year (September 2021 through June 2022), as well as the month of July 2022.

Auditors reviewed the prior audit, entitled *Audit Report on the Safety Measures Implemented by the New York City Department of Education in Response to the COVID-19 Pandemic* (Audit # MH21-077A), issued on June 30, 2021, to obtain an understanding of the methodology used to conduct the audit testing, the findings, the seven recommendations, and DOE's responses to these recommendations. In addition, auditors reviewed DOE's response to their request for an Audit Implementation Plan.

To obtain an understanding of DOE's plans and procedures related to the implementations of the recommendations made by the prior audit, auditors reviewed DOE documents, including:

- HVAC Inspection Compliance Tracking Management System
- Information on DOE's website pertaining to the Return to School 2021 Health and Safety Measures
- 2021-22 School Year Re-opening Plan – Office of Building Services Circular No. 1

To determine the status of the previous recommendations, auditors reviewed the DOE letter that was submitted in response to the Comptroller's request for an implementation plan and conducted several meetings with officials from DOE's Division of School Facilities (DSF) and Division of Operations. To obtain an understanding of the HVAC Tracking Management System, auditors conducted a system walkthrough meeting with the system administrators from DSF. During this meeting, auditors met with the Chief Executive Officer, the Senior Compliance Officer, the Senior Director, and the Director of Data and Analytics at DSF.

To obtain an understanding of the Fast Track Nursing Tracking System, auditors conducted a system walkthrough meeting with the system administrators from the Office of School Health (OSH). During this meeting, auditors met with various officials including the Senior Director of Planning, the Deputy Director of Nursing, the Public Health Advisor, and the Nursing Supervisor at Contract Nursing.

To determine what information is recorded in the systems, auditors reviewed screenshots and sample reports of the system, and used this information to request data to conduct testing.

To determine the efficacies of the two systems, auditors conducted the following tests on the data stored by the systems:

- Review of the information stored for all ventilation complaints filed in the HVAC Tracking Management System.
- Testing for the completeness of the nursing coverage filed in the FTNT System.

Auditors reviewed 295 complaints pertaining to ventilation issues filed by complainants³ from August 20, 2021 through July 22, 2022, to determine whether the CO2 readings were recorded. In addition, auditors reviewed the 19 daily FTNT Callout Reports that DOE provided⁴ for February 2022 to determine whether callouts by nurses were covered and handled in an appropriate manner.

The results of the above tests, while not statistically projected to their respective populations, provide a reasonable basis to evaluate DOE's efforts with regard to implementation of the recommendations made by the prior report.

³ Complainants can be teachers, parents, or students.

⁴ DOE provided 19 of the 20 FTNT Callout Reports for the month of February 2022.

October 21, 2022

Maura Hayes-Chaffe
Deputy Comptroller for Audit
The City of New York
Office of the Comptroller
One Centre Street
New York, NY 10007-2341

**Re: Audit Report on the Safety Measures Implemented
by the DOE in Response to the COVID-19 Pandemic
MG22-090G**

Dear Ms. Hayes-Chaffe:

This letter constitutes the New York City Department of Education's (DOE) formal response to the New York City Comptroller's (Comptroller) follow-up draft audit report on the Safety Measures Implemented by the DOE in Response to the COVID-19 Pandemic (Report).

The health and safety of all our students and personnel has been our priority during the novel coronavirus (COVID-19) pandemic; our success in safely reopening the largest school system in the country and maintaining consistently low positivity rates are a testament to our efforts.

In response to the COVID-19 pandemic, the DOE designed and implemented a comprehensive multi-layered approach to maintain a safe and healthy environment for the students whose families opted into in-person learning, and for our dedicated staff. In fact, our procedures became the template for health and safety for other school districts and national guidance. Plans were developed in accordance with the guidance from the Centers for Disease Control and Prevention, the American Society of Heating, Refrigerating and Air-Conditioning Engineers and state and local health officials.

Since the beginning of the COVID-19 pandemic, our schools were the safest places, thanks to strong health and safety protocols, compliance with such protocols, and the hard work and dedication of the DOE's staff and administrators. The professionals on our facilities and nursing teams were at the forefront of keeping our buildings open and the people in them safe, and our multi-layered approach to health and safety worked.

The DOE acknowledges that all recommendations from the prior audit which the DOE initially disagreed with, are not applicable as of the writing of this letter.

Response to Recommendations

Recommendation 1. *DOE should notify the Office of the Comptroller once DSF completes its development of the comprehensive guide for all Deputy Directors to follow when conducting and documenting their school visits. DOE should share the comprehensive guide with the Office of the Comptroller.*

Response. The DOE disagrees with the recommendation. However, we agree to share the relevant portions of the comprehensive guide that address the topics under audit when complete.

The development of the comprehensive guide is a pre-existing and ongoing process. Biannual ratings of our custodian engineers have been performed by Deputy Directors of Facilities for decades and is included as part of the City's contract with the union representing custodian engineers, Local 891. The development of the comprehensive guide is one example of the DOE constantly improving the standardization and efficiency of our operations and evaluation of our staff. The comprehensive guide covers a myriad of areas of the Deputy Director's responsibilities that are unrelated to the topics under audit. Additionally, it is not meant to be a static document, which is updated based on input from the field. Therefore, we agree to provide the relevant sections that address the topics under audit when complete, with the understanding that it represents the guide only in that point in time.

Sincerely,



Emma Vadehra
Chief Operating Officer



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