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September 14, 2009

Dr. Richard Mace  
Interim Superintendent of Schools  
Gates Chili Central School District  
2 Spartan Way  
Rochester, New York 14624

Report Number: S9-9-37

Dear Dr. Mace and Members of the Board of Education:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as districts' compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

In accordance with these goals, we conducted an audit of 20 school districts throughout New York State to determine whether school districts are ensuring that all food available to students during the school day and at school activities meets established nutritional guidelines to promote healthy eating habits and proper nutritional goals. We included the Gates Chili Central School District (District) in our audit. The audit period was from September 1, 2007 to December 31, 2008.

This report of examination letter contains our audit results specific to the District. We discussed the findings and recommendations with District officials and considered their comments, which appear in Appendix A, in preparing this report. District officials generally agreed with our findings and recommendations. Appendix B includes our comment to an issue raised in the District's response letter. At the completion of our audit of the 20 school districts, we prepared a global report that summarizes the significant issues identified at the districts audited.

### **Summary of Findings**

While District officials have taken some steps to ensure that students may purchase healthy food and beverages items, the District still offers food and beverages that do not meet established

nutritional guidelines and compete with the healthier choices offered. The District has adopted a wellness policy and the most recent State Education Department (SED) review, in 2004, found that the District did not fully comply with Federal guidelines and subsequent to the review, steps were taken to bring the school lunch program into compliance. Interviews of District personnel that conduct school events indicate that they are aware of the District's wellness policy.

We found that the District could improve its efforts to promote healthy eating habits. The District's wellness policy requires the District to form a School Wellness Team, to set goals, ensure compliance with guidelines and submit annual reports. The District's wellness committee does not currently meet, having held its last meeting prior to June 2007, making the District not in compliance with the policy. Further, the District wellness policy can be enhanced to include guidance that is more detailed for schools relating to in-class activities, celebrations, beverage machine vending and fundraising as well as establishing a detailed monitoring plan to ensure compliance with district goals. District policy states the use of comprehensive nutritional standards (i.e., Choose Sensibly) to guide food choices for students.

There are no prescribed standards in the State regarding competitive foods available in school districts. Based on the lack of guidance, the Comptroller's Office met with various health professionals from NYSHEPA, American Cancer Society, American Heart Association, New York State Nutrition Association and Department of Health. After these meetings, we decided to compare district offerings to the Institute of Medicine (IOM) guidelines. Currently, school districts are not required to follow these guidelines, which were used during our audit for comparison purposes.

An IOM report,<sup>1</sup> conducted with the Center for Disease Control at the direction of Congress, concluded that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities during the school day for competitive foods (e.g., snacks and beverages) should be limited. In contrast, the District provides its students with a wide variety of snacks and beverages in its à la carte and vending machine choices. Specifically, one of the 10 items tested from the cafeteria à la carte and vending area did not comply with the District's own standards. Further, when compared to the IOM standards, none of the 10 items would have met the standards. In addition, the District provides foods or beverages for sale in the library juice bar; while some items would generally comply with the District's wellness policy, they would not always comply with the more stringent IOM guidelines. Additionally, many of the items found in the senior lounge vending machines, which is not under the direct control of the District food service department, generally would not comply with District policy or IOM standards.

Finally, District officials did not prevent students from accessing certain foods and beverages before the end of the last scheduled meal period, as required by Education Law and SED guidelines. For example, during lunch periods, students could purchase mints and gums. By making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

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<sup>1</sup> A 2007 report entitled, "Nutrition Standards for Healthy Schools: Leading the Way Toward Healthier Youth" authored by the IOM and the Food and Nutrition Board organizations.

## **Background and Methodology**

The District is located in Monroe County. There are six schools in operation within the District, with approximately 4,780 students attending during the 2008-09 school year. The District's budgeted expenditures for 2008-09 are approximately \$81 million for the general fund and \$2 million for the cafeteria fund. During 2007-08, 33 percent of the District's students qualified for Free and Reduced Meals and the District had a 23 percent minority student population.

The New York State Department of Health (DOH) has declared childhood obesity a major health problem. The DOH estimates that one in four New Yorkers under the age of 18, or approximately 1.1 million young people, are obese. Over the past 30 years, the obesity rate has nearly tripled for children ages 2 to 5 and youth ages 12 to 19, and it has quadrupled for children ages 6 to 11. According to the United States Centers for Disease Control and Prevention, 28 percent of New York high school students are overweight or at risk of becoming overweight. Further, New York ranks second in the United States in adult obesity medical expenditures, with annual spending estimates at nearly \$6.1 billion. The childhood obesity crisis is fueling a health care cost crisis. Estimated annual health care costs attributed to obese children total \$242 million, which is putting an even greater strain on the New York State budget.

District officials have the responsibility to provide a safe and healthy learning environment for children. That responsibility requires District officials to ensure that all food available to students during the school day and at school activities meets established nutritional guidelines to promote healthy eating habits and proper nutritional goals.

The District has a District Supervisor of School Food Service who oversees the food service program and cafeteria vending operations, which include 48 employees working in six buildings. There are four elementary schools, one middle school and one high school:

- The elementary schools are composed of students in grades K through 5. Lunch periods run for 35 minutes starting as early as 10:55 am and ending as late as 1:55 pm.
- The middle school is composed of students in grades 6 through 8. Lunch periods run for 41 minutes starting at 10:24 am and ending at 1:20 pm.
- The High School is composed of students in grades 9 through 12. Lunch periods run for 41 minutes starting at 10:03 am and ending at 1:22 pm.

The District has six cafeterias for student use, which serve approximately 2,700 lunches per day. The daily lunch option is different based on which school the student is attending. At each elementary school, a student is offered a choice either the special of the day entrée, one of two substitute entrees made special that day, or a choice of one of three daily entrees prepared (peanut butter and jelly, yogurts and salads), with a choice of three fruits and vegetables and choice of milk in low-fat varieties. The Middle School lunch option offers a choice of a special hot entrée, a sandwich item, or a choice of one of the five available daily entrées, with a choice of soup, fruit and vegetable, or a choice of standard sides prepared daily and low-fat milk. The High School offers a more detailed lunch menu that includes approximately 13 different meal

choices. The choices include one option at the Signature Pizza station, three different options at the Burgers & More station, two different options at the Spartan Favorites station, three different options at the Salad Varieties station, and four different options at the Grab-N-Go Meals station, included with all the meals is a soup, vegetable, fruit, and milk.

The District has 21 vending machines for student use located in the middle and high schools. District officials stated that no one person in the District is responsible for all vending operations, creating an accountability issue. However, the Food Service Department does oversee 15 machines located in the school cafeterias. Outside vending companies order and stock all vending machines, except three that are owned by the District. The vendor stocks the machines based on what the District allows and what students are buying. The food service department personnel orders and stocks all the District owned machines with food and beverage items that meet “choose sensibly” standards. The food service department staff and athletic director, respectively, informally monitor food and beverage items stocked by outside vendors in the cafeteria and athletic department vending machines. District officials are unsure of who monitors the remaining machines. For those machines that the District stocks themselves, the food service staff purchase according to the “choose sensibly” guidelines, then when received, verifies that the items comply with policy by checking the item label.

We interviewed District officials to determine if the District had adopted a local school wellness policy and had established a child nutrition committee. We reviewed the District’s most recent School Meals Initiative report from the State Education Department, compared the wellness policy to the school’s chosen external guidelines and/or other standards, and assessed whether the food and beverage choices available to students complied with the District’s policies and SED requirements, where applicable.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). 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.

## **Audit Results**

### **Local School Wellness Policy**

The Child Nutrition and WIC Reauthorization Act of 2004 (Reauthorization Act of 2004) provides that not later than the first day of the school year beginning after June 30, 2006, each school district participating in a National School Lunch Program (NSLP) must establish a local school wellness policy that, at a minimum:

- Includes goals for nutrition education, physical activity and other school-based activities that are designed to promote student wellness in a manner that the local educational agency determines is appropriate

- Includes nutrition guidelines selected by the local educational agency for all foods available on each school campus under the local educational agency during the school day with the objectives of promoting student health and reducing childhood obesity
- Provides assurance that nutrition guidelines for the NSLP are met
- Establishes a plan for measuring implementation of the policy
- Involves parents, students, and representatives of the school food authority, school board, and school administrators in the development of the policy.<sup>2</sup>

The District has adopted a local school wellness policy, after the required deadline. However, the school wellness policy requires the District to form a School Wellness Team, whose primary function is to set district-wide goals and ensure compliance to guidelines, requiring an annual report to be made regarding the District’s progress and compliance. District officials stated that the wellness committee’s last meeting was held prior to June 2007, making the District non-compliant with the wellness policy. Further, the policy can be enhanced to include guidance that is more detailed for schools relating to in-class activities, celebrations, beverage machine vending and fundraising as well as establishing a detailed monitoring plan to ensure compliance. The policy is specific in its reference to “promote the distribution/sale of healthy snacks that follow guidelines of the “choose sensibly guidelines” developed by the New York School Nutrition Association (NYSNA)”. The policy remains general in its statement “The district will provide families with a list of recommendations for party foods.” Additionally, a District goal in the policy is to “Monitor school fundraisers involving food sales or food rewards to ensure compliance with district guidelines for offering nutritional choices.” Clearly, detailed guidance in the policy would provide needed direction. In addition, the District uses the “choose sensibly” guidelines for snacks; guidelines for beverages are not specifically referenced in the policy. In addition, while we recognize that the Reauthorization Act of 2004 does not establish nutritional standards for District officials to use when adopting their policy<sup>3</sup>, we believe that the more stringent guidelines promoted by the IOM should be considered by District officials to promote healthier eating habits.

The lack of a comprehensive local school wellness policy increases the risk that the food and beverages available to students will not meet established nutritional guidelines to promote healthy eating habits and proper nutritional goals.

### **Child Nutrition Advisory Committee**

Every school district is authorized and encouraged to establish a child nutrition advisory committee.<sup>4</sup> Committee members, who represent all aspects of school nutrition, are encouraged to meet at least quarterly to review topics that relate to the current nutritional policies of the district. The law encourages parents of students to be notified of the committees’ existence, ability to participate, and scheduled meeting dates. Lastly, the Committee is encouraged to

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<sup>2</sup> Section 204 of Public Law 108-265—June 30, 2004 Child Nutrition and WIC Reauthorization Act of 2004

<sup>3</sup> Section 204 of Public Law 108-265—June 30, 2004 Child Nutrition and WIC Reauthorization Act of 2004

<sup>4</sup> Section 918 of NYS Education Law Article 19, Section 918 – School District Nutrition Advisory Committee

formally update the Board of Education once a year to give the status of the District's programs to improve student's nutritional awareness and to promote healthy diets.

The District had established a school wellness committee. However, the committee no longer meets, having had its last meeting prior to June 2007. Therefore, the committee does not do any of the items encouraged by section 918 of NYS Education Law. The original committee was composed of 10 members including an assistant superintendent of business, coordinator of student services, principal, nurse, teacher, school physician, nurse practitioner, supervisor of school food services, director of physical education and athletics, community members. The committee met to discuss topics that included creation of the wellness policy, student wellness project with local hospital, and establishment of wellness committees at the building level. Positively, the District does have a pilot wellness committee working at the Paul Road Elementary school. The committee focuses on wellness topics relating to that specific elementary school.

### **School Lunch Program**

Schools that participate in the NSLP must meet Federal nutrition guidelines as outlined in the Department of Health and Human Services' "Dietary Guidelines for Americans."<sup>5</sup> In March 2008, the State Education Department (SED) issued a memo "Incorporating the 2005 Dietary Guidelines for Americans into School Meals", which instructs school districts to implement the 2005 guidelines within the current meal pattern requirements and nutritional standards. The memo further outlines the promotion of "increased consumption of whole grains, fruits and vegetables, fat-free or low-fat milk, and dairy products."

The SED conducts School Meals Initiative (SMI) reviews for each school district on a five-year rotating basis to determine if the lunch program complies with Federal nutrition guidelines. For these reviews, SED conducts a nutrient analysis test, for at least five menu days, using supporting documentation including menus, production reports, standard recipes and nutritional labels. In addition, an on-site observation is performed to confirm that the reported ingredients and recipes are used, and tests are conducted using nutrition analysis software to compare food products to requirements.

The last SMI review was conducted for the Gates Chili Middle School for the period October 20 through 24, 2004. The review findings, dated January 23, 2004 (based on the dates of the review this appears to be a typographical error on the part of SED), are summarized into two areas — "Menus, production records and standardized recipes are appropriate and should continue to be used in a similar manner in the future." and Nutritional Analysis. The report has three recommended improvements, it states:

1. "Calories are significantly below current established minimum standards"
2. "Iron is below current established minimum standards"

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<sup>5</sup> For example, the guidelines recommend that no more than 30 percent of calories come from fat, with less than 10 percent from saturated fats. In addition, school lunches should provide one-third of the recommended dietary allowances of protein, vitamins A and C, iron, calcium and calories.

3. “Total fat and saturated fat exceed current recommendations of  $\leq 30\%$  and  $< 10\%$ , respectively.”

The District responded to the recommended improvements listed above, with the following plan:

1. “Substitute higher calorie menu items for lower calorie menu items, keeping in mind all other nutrient standards. Increase serving sizes where appropriate and affordable. Add menu items. Juice will be available daily as an additional side dish choice along with the addition of tossed salad with low-fat dressing. Croutons will be available daily to add to soups and salads. Add or increase amounts of pasta, rice, potatoes, corn, peas to stews, soups and casseroles. Market the meal in such a fashion that the students are encouraged to take more side dishes in addition to the entrees.”
2. “Incorporate more sources of iron using the following guideline: meat/meat alternatives, dry beans and peas, eggs, peanut butter, turkey, bread/grain products, canned apricots, green beans, wax beans, bean sprouts, beets, cherries, green peas, canned potatoes, winter squash, sweet potatoes, canned tomatoes, tomato juice, paste, puree, sauce, spinach and canned vegetable juice.”
3. “Menu planning ideas- offer a light meal option each day, substitute lean ham for bacon or sausage, offer mustard, catsup and/or low-fat mayonnaise with sandwiches, offer higher fat favorites to students less often. Purchasing ideas- review lower fat entrée products, and purchase reduced fat processed meats. Preparation Techniques- substitute nonfat yogurt for half of mayonnaise in recipes, reduce amount of cheese on sandwiches, and when seasoning vegetables, reduce the amount of butter or margarine and experiment with herbs and spices to add more flavor.”

## Vending

In addition to the foods and beverages provided by the School Lunch Program, “competitive foods”<sup>6</sup> (snacks and beverages) are available to students during the school day from 21 vending machines for student use, a library juice bar and à la carte items in the cafeteria. While such foods and beverages are allowed by the District’s wellness policy, IOM guidance would suggest that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities for competitive foods (e.g., snacks and beverages) be limited.<sup>7</sup>

Competitive foods are not included in the basic school lunch program and there are no Federal nutrition guidelines for these items. However, in New York State, a District may not serve soda or candy before the last lunch period ends. Education Law, Article 19, Section 915 provides that “from the beginning of the school day until the end of the last scheduled meal period; no sweetened soda water, no chewing gum, no candy including hard candy, jellies, gums, marshmallow candies, fondant, licorice, spun candy and candy coated popcorn, and no water ices except those which contain fruit or fruit juices, shall be sold in any public school within the

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<sup>6</sup> Child Nutrition and WIC Reauthorization Act of 2004 section 210.11

<sup>7</sup> A 2007 report entitled, “Nutrition Standards for Healthy Schools: Leading the Way Toward Healthier Youth” authored by the IOM and the Food and Nutrition Board organizations.

state.” SED guidelines also provide that beverages labeled as, “aerated” or that bubble and fizz for several minutes after opening are to be categorized as “Soda Water.” However, other than this clarification, the SED has not published or endorsed criteria for competitive foods. An SED official told us “we do not provide an approved listing because it would be too extensive and would change everyday as new products come on to the market.”

The New York State School Nutrition Association has created the “Choose Sensibly” guidelines for snacks and beverages. According to the guidelines, sensible snack choices should have no more than:

- 7 grams of fat
- 2 grams of saturated fat
- 360 milligrams of sodium
- 15 grams of sugar.

Beverage choices include low-fat milk and low-fat flavored milk, juice with 25 percent or more fruit juice, water or flavored water with no added sugar, artificial sweeteners or caffeine, and beverages with 10 milligrams or less of caffeine per serving.

Based on the lack of competitive food guidance in New York State, the Comptroller’s Office met with various health professionals from NYSHEPA, American Cancer Society, American Heart Association, New York State Nutrition Association and Department of Health. After these meetings, we decided to compare district offerings to the Institute of Medicine (IOM) guidelines. The IOM standards were not required to be adopted and followed by school districts as part of our audit. The IOM report entitled “Nutritional Standards for Foods in Schools” also establishes standards for nutritive food components. The report concludes that if competitive foods are made available, they should consist of nutritious fruits, vegetables, whole grains, and combination products<sup>8</sup> and non-fat or low-fat milk and dairy products.

The report also recommends imposing restrictions on the sale of foods and beverages with high fat, saturated fat, sodium, etc. According to the report, snack choices should have no more than 200 calories, and no more than 35 percent of the calories should be from fat while no more than 10 percent of the calories should be from saturated fat. Further, snack choices should have no more than 200 mg of sodium or 480 milligrams of sodium if served à la carte as an entrée portion. They also should be trans-fat-free, and have no more than 35 percent of total calories from sugars. Acceptable beverage choices include water without flavoring, additives or carbonation; low-fat and non-fat milk; portion sized 100 percent fruit juice; and, beverages that are caffeine-free with the exception of trace amounts of naturally occurring caffeine substances. Sports drinks should not be available except when provided for student athletes participating in sports programs that involve vigorous activity of more than one-hour’s duration.

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<sup>8</sup> Combination products must contain a total of one or more servings as packaged of fruit, vegetables or whole grain products as portioned.

## Compliance with Policy and IOM Standards

The District School Wellness Policy states “the district will promote the distribution or sale of healthy snacks that follow guidelines of the “choose sensibly guidelines” developed by the New York School Nutrition Association.” The vending and à la carte snack items are subject to these guidelines. We judgmentally selected 10 snack items to test for compliance with the District’s own nutritional standards and comparisons to the more stringent IOM standards. We found that one item in the cafeteria area did not meet the District’s own standards for fat, saturated fat, sodium and sugar. Further, had the District adopted the IOM standards, none of the items tested met the IOM standards, as detailed in the following table:

| <b>VENDING AND À LA CARTE ITEMS</b> |                                 |                            |
|-------------------------------------|---------------------------------|----------------------------|
| <b>Snack Item</b>                   | <b>Meets District Standards</b> | <b>Meets IOM Standards</b> |
| Iced Animal Cookies                 | Yes                             | No                         |
| Cheddar Crackers                    | Yes                             | No                         |
| Sweet 'n Salty Honey Nut Mix        | Yes                             | No                         |
| Pizza flavored Pretzel              | No                              | No                         |
| Bar-B-Que Chips                     | Yes                             | No                         |
| Honey Graham flavored Cereal Bar    | Yes                             | No                         |
| Baked Cheddar Crackers              | Yes                             | No                         |
| Baked Cheese Snacks                 | Yes                             | No                         |
| Sandwich Cookies                    | Yes                             | No                         |
| Cotton Candy flavored ice cream Cup | Yes                             | No                         |

Two vending machines, not under the direct control of the food service department, are located in the senior lounge area. These machines contained both snack and beverage items such as chips, popcorn, nuts, pretzels, cookies, snack mix, fruit snacks, crackers, donuts, cupcakes, pastry turnovers, mints, gum, ice tea, fruit drinks containing less than 100 percent fruit juice, lemonade, and sports drinks. Many of these items generally do not comply with District policy guidelines or IOM standards.

## Compliance with Education Law and SED Guidelines

We also found that District officials do not limit access to prohibited food and beverages until the end of the last lunch period as required by Education Law and SED guidelines. Specifically:

- À La Carte Items — The elementary and middle schools offer à la carte items to the students, however none are offered to high school students. According to the District Supervisor of Food Service, the District’s point of sale software used by the school food service department allows parents of elementary, middle and high school students to place restrictions on the à la carte items their child can purchase. In addition, we observed at one elementary school, a restriction at the building level that only allowed one à la carte item to be sold per student per day. The elementary and middle schools has a selection of à la carte items available including crackers, cereal bars, honey wheat

sticks, cookies, dried fruit, chocolate covered rice crispy, marshmallow treat, cake with frosting, cinnamon cake, chips, energy drinks and a variety of ice creams.

- Vending Machines — One of the District’s 21 vending machines contain prohibited items and are accessible to students before the end of the last lunch period. Examples of prohibited items include mints and gum. The prohibited items were found in the senior lounge area vending machine.

The District offers food and beverage choices that provide minimal nutritional value and compete with healthy school meal options. For example, students can purchase items such as flavored water, iced tea, fruit flavored drinks containing 100 percent or less fruit juice, lemonade, sports drink, crackers, chips, popcorn, fruit snacks, nuts, potato skins, pretzels, cookies, animal crackers, chocolate cupcakes, apple turnovers, wintergreen mints, peppermints, cinnamon gum, and spearmint gum during lunch period rather than eat the meal that the District is serving. Further, these items generally do not comply with the District’s local school wellness policy, the “Choose Sensibly” guidelines, or the IOM guidelines.

We asked District officials why such products were offered on school grounds. District officials explained that the vending machines provide for a more efficient lunch operation. In addition, there is a need to provide food and beverages to students who remain in the building after school hours, when the food service department is closed. The revenues from vending for the scope period were approximately \$15,300 and the 2008-09 cafeteria budget was \$2 million. While we recognize the District has certain space and capacity limitations, by making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

### **School Stores and Events**

District personnel that sell or serve food and beverages on school grounds or at school events must be aware of, and comply with, the District’s local school wellness policy to ensure that students are offered nutritious food and beverage choices.

The District has no stores at any of the school buildings. The high school library has a juice bar area that is open during the school day, however closed during food service serving hours. The juice bar was created by the District to give students a bookstore type of atmosphere. The school library purchases its food products from the Food Service Department. Items for sale throughout the day include flavored and plain water, 100 percent fruit juices, chips, fruit snacks, granola bars, cookies, and sports drinks, while some items would generally comply with the District’s wellness policy, they would not always comply with the more stringent IOM guidelines.

In addition, the District conducted school events, such as in-class activities and fundraisers. We judgmentally selected and interviewed two teachers and two principals to determine awareness of, and compliance with the local school wellness policy. Each individual stated that he or she was aware of the policy. All explained that the District allows only commercially-prepared food items with ingredient information provided to be brought to school. Each school handles food in classrooms differently. At an elementary school, non-food alternatives are encouraged such as a

student being VIP for the day, donation of a book to read, free book, or a student's name read over the public announcement system. Food and beverages allowed in the high school classroom is at the discretion of the teacher. Celebration and snack item examples offered included water and pizza parties. Fundraiser examples included chocolate, collecting box tops, flowers, frozen pizza and water bottles. While such items would generally comply with the District's wellness policy, they would not always comply with the more stringent IOM guidelines. By making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

## **Recommendations**

1. District officials should amend the local wellness policy to establish a plan to ensure compliance with district wellness policy goals.
2. District officials should amend the local wellness policy to specify the standards that should be used to guide beverage choices offered to students.
3. District officials should consider adopting the IOM standards for the local school wellness policy.
4. District officials should immediately appoint members to the school wellness committee to bring the District into compliance with the School Wellness Policy, ensuring that meetings are set to fulfill the primary committee function as described in the policy.
5. District officials should ensure that the traditional school lunch always meet the SED requirements.
6. District officials should ensure that all foods and beverages that are served to students are authorized by the local school wellness policy.
7. District officials must prevent student access to prohibited foods and beverages as defined by Education Law Article 19, Section 915 and SED guidelines until the end of the last scheduled meal period.
8. District officials should consider limiting the competitive foods available to students.
9. District officials should consider providing only healthy snacks to students for in-classroom activities and fundraisers.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the GML, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information

on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

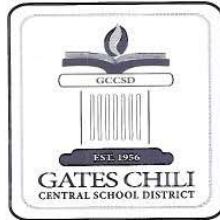
Sincerely,

Steven J. Hancox  
Deputy Comptroller  
Office of the State Comptroller  
Division of Local Government and  
School Accountability

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

The District officials' response to this audit can be found on the following pages.



RICHARD E. MACE, SR., Ph.D.  
Interim Superintendent of Schools  
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May 20, 2009

██████████  
Office of the State Comptroller  
State Office Building, Room 170s  
544 Hawley Street  
Binghamton, New York 13901-4417

Dear ██████████:

On January 8, 2009 at approximately 10:00 am at the Gates Chili Central School District Office, the District was selected to participate in a state wide audit focusing on nutrition in schools by the New York State Office of the Comptroller.

On May 1, 2009 at 11:00 am, the State Comptroller scheduled an exit interview to discuss the preliminary draft findings of the nutritional audit. The Gates Chili Central School District's responses to the preliminary draft finds are as follows:

1. District officials should amend the local wellness policy to establish a plan to ensure compliance with district wellness policy goals.

**Response:** The District Wellness Policy will be under review in the upcoming 2009-2010 school year and will be reworked so that it is modeled after the initiative that is taking place at Paul Road Elementary school.

2. District Officials should amend the local wellness policy to specify the standards that should be used to guide beverage choices offered to students.

**Response:** The District Wellness Policy will be under review in the upcoming 2009-2010 school year and this area will be reviewed at that time.

3. District officials should consider adopting the IOM standards for the local school wellness policy.

**Response:** IOM standards are currently not mandated by USDA or NYS SED. The program for school meals is currently undergoing re-authorization and we fully expect to see some across the board standards for school meals at the completion of the re-authorization process.

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*"Each day we create the right conditions for learning."*

Gates Chili Central School District • 3 Spartan Way • Rochester, NY 14624 • [www.gateschili.org](http://www.gateschili.org)

4. District officials should immediately appoint members to the school wellness committee to bring the District into compliance with the School Wellness Policy, ensuring that meetings are set to fulfill the primary committee function as described in the policy.

**Response:** Effective September of 2009, the district will request participation on the District Nutrition and Wellness Committee. The committee will review the current School Food Service Program and Wellness Policies. The District will also develop an Administrative Regulation for both policies as well as make recommendations to the Superintendent of Schools.

5. District Officials should ensure that the traditional school lunch always meets the SED requirements.

**Response:** The SED review, CRE/SMI, used for this Audit was 5 years old. The district just was reviewed in April 2009 for the CRE/SMI. There were minimal findings in the CRE Review portion and we are awaiting the results of the SMI portion. Programs guidelines will be adjusted accordingly if it is found that we do not meet the SED requirements.

6. District officials should ensure that all food and beverages that are served to students are authorized by the school wellness policy.

**Response:** After the School Wellness Policy is reviewed and revised, due diligence will be on going to assure that products offered for sale to students meet the guidelines of the school wellness policy.

7. District officials must prevent student access to prohibited food and beverages as defined by Education Law Article 19, Section 915 and SED guidelines until the end of the last scheduled meal period.

**Response:** This recommendation applies to one vending machine out of compliance in the Senior Lounge at the High School. The machine has since been removed and replaced with a machine that does not allow these vending options that were cited, gum, mints, lifesavers. Furthermore, the District Audit committee has been charged with creating district wide vending policy recommendation for all vending in the district.

8. District officials should consider limiting the competitive foods available to students.

**Response:** The District Audit committee has been charged with creating a district wide vending policy recommendation for all vending in the district. This policy will further limit the competitive foods available to students at meal times.

***Please realize that student vending sales make only .8% of the district's revenues.***

9. District officials should consider providing only healthy snacks to students for in classroom activities and fundraisers.

**Response:** The District Wellness Policy will be under review in the upcoming 2009-2010 school year and this area will be reviewed at that time.

In addition to the responses noted above, the Gates Chili Central School District requests it be stated in the Summary of Findings, "The Institute of Medicine (IOM) standards being used to audit Gates Chili nutrition are not yet mandated by the State of New York."

Also, under the Compliance with Education Law and SED Guidelines, the Gates Chili Central School District does not agree with the statement, "...the High School does not offer a la carte items to its students since it has no storage space available for product".

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|--------------------------|

The District does offer a la carte to students using its vending machines. The District utilizes the vending machines as a point of sale. By using the vending machines as a point of sale, the district expedites the cashing out of students in the lunch lines. The students access the vending machines after cashing out to obtain a la carte food items.

The Gates Chili Central School District is making every effort to serve highly nutritious food while following the current New York State guidelines. If in the future, Federal and State guidelines are to change to the Institute of Medicine standards, the Gates Chili Central School District will make every effort to comply.

Thank you for your time with this matter

Sincerely,



Dr. Richard Mace

Interim Superintendent of Schools

REM:mm

## **APPENDIX B**

### **OSC COMMENT ON DISTRICT OFFICIALS' RESPONSE**

Note 1

The report was updated to address this concern.