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September 14, 2009

Mr. Richard Organisciak
Superintendent of Schools
New Rochelle City School District
515 North Avenue
New Rochelle, New York 10801

Report Number: S9-9-40

Dear Mr. Organisciak 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 New Rochelle City School District (District) in our audit. The audit period was from September 1, 2007 to January 31, 2009.

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 comments to issues 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 established a health and wellness committee. The most recent State

Education Department (SED) review in 2006 found that the District did not fully comply with Federal guidelines. Subsequent to the review, the District took steps to bring the school lunch program into compliance. Interviews of District personnel who 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 has regulations that address comprehensive beverage guidelines and portion size and nutritional limits for à la carte items in the areas of calories, fat, saturated fats, carbohydrates and sodium. However, the District's wellness policy can be enhanced to include specific nutritional standards that guide the vending machine choices.

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,¹ 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, six 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 guidelines, eight of the 10 items would not have met the standards.

Finally, District officials adequately prevented students from accessing certain foods and beverages before the end of the last scheduled meal period, as required by Education Law and SED guidelines. However, foods and beverages restricted per IOM standards, such as chips, pretzels, crackers, trail mix, 100 percent fruit juices in 11.5-ounce portions and a variety of flavored waters and orange seltzer water. By making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

Background and Methodology

The District is located in Westchester County. There are 11 schools in operation within the District, with approximately 10,650 students attending during the 2008-09 school year. The District's budgeted expenditures for 2008-09 are approximately \$222 million for the general fund and \$2.9 million for the cafeteria fund. During 2007-08, 39 percent of the District's students qualified for Free and Reduced Meals and the District had a 64 percent minority student population.

¹ 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.

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 Food Service Director who is employed by the food service management company. The Food Service Director oversees the food service program and cafeteria vending operations, which include 75 employees working in 11 buildings. There are seven elementary schools, two middle schools and one high school as well as a pre-kindergarten and one alternative school:

- The early childhood elementary school is composed of students in pre-kindergarten through grade two. Lunch periods run for 30 minutes starting at 11:30 am and ending at 12:30 pm.
- The elementary schools are composed of students in grades K through 5. Lunch periods run for 30 minutes starting at 11:30 am and ending at 1:00 pm.
- The middle schools are composed of students in grades 6 through 8. Lunch periods start at 10:30 am and end at 1:00 pm.
- The High School is composed of students in grades 9 through 12. Lunch periods start at 10:35 am and end at 2:10 pm.
- The Alternative school is composed of students in special education. Lunch periods run for 35 minutes starting at 11:30 am and ending at 12:05 pm

The District has 11 cafeterias for student use, which serve approximately 4,050 lunches per day. All elementary school students are offered lunch options that include a special entrée of the day, with vegetable, fruit and milk. On a daily basis, alternative choices to the special entrée are prepared, which include sandwiches (peanut butter and jelly, or cheese), a bagel meal (includes ham and cheese bagel, vegetable, fruit and milk), or an entrée salad plate (served with bread, fruit and milk). A larger variety of food options are offered to the middle and high school students. The middle school students can choose from the meal of the day, which includes an entrée, vegetable, fruit/juice and milk or pick food from one of the food stations set up daily in the cafeteria. The middle school food stations include a deli bar (with made to order sandwiches), the grill (with its variety of hamburgers and patties), the pizzeria (with various

varieties), grab-n-go (ready-made salads, sandwiches and meal combos), and pasta bar, all include a choice of fruits, vegetables and milks. The high school uses the food station theme. Students have a choice of entrée from the home station, pasta station, deli bar, the grill, the pizzeria, and the grab and go station. Each of these areas has a special prepared for the day and then food items prepared and offered daily, which allows students to choose from a variety of options. In addition, all lunches include fresh fruit or 100 percent fruit juice, vegetable or side salad, and skim, 1 percent low fat milks in plain or flavored varieties.

The District has 15 vending machines for student use located in the middle and high schools. Outside vending companies order and stock all vending machines. The vendor stocks the machines based on what the students are purchasing. The food service director informally monitors food and beverage items stocked by the outside vendor.

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.²

The District has adopted a local school wellness policy and regulation. Although, the District's wellness policy lacks specific nutritional standards to guide vending machine choices for students during the day, the District's has a regulation titled "procedures to achieve wellness policy goals." This document does provide guidance on beverages for student consumption and portion sizes and nutritional limits for à la carte in the areas of calories, fat, saturated fats, carbohydrates and sodium. The established criteria adopted by the District closely resembles the IOM standards in some respects such as in percentage of calories for fats, saturated fats and sugars (carbohydrates) and actually provides for less total calories (150) for elementary level students. However, the criteria does allow slightly higher sodium levels than recommended by the IOM, does not require that these foods contain a portion size of fruit, vegetables, whole grains and at the secondary level allows beverages that contain 50 percent or more fruit juice, less restrictive than the IOM requirement of 100 percent fruit juice.

In addition, the document addresses fundraising activities, classroom snacks, celebrations, and prohibits vending sales of candy to students on school grounds as well as restricts non-vending candy sales to after the instructional day. However, the policy can be enhanced with regard to placing restrictions on vending items as the current guidance only pertains to beverages as well as à la carte items. Further, the document is specific in regards to fundraising indicating "foods and beverages sold as part of fundraising activities may not be offered for sale during the times program meals are sold and eaten." It is general, however, in its statement that "schools will encourage fundraising activities that promote nutrition and physical activity" and "distribute a list of ideas for health oriented fundraising activities." Additionally, the document adds that "snacks served during the school day or in after-school care or enrichment programs can make a positive contribution to children's diets and health, with an emphasis on serving fruits and vegetables as the primary snack and water as the primary beverage." Regarding celebrations, the document indicates that the "District will disseminate a list of healthy party ideas to parents and teachers...schools will be encouraged to select and provide foods from this list."

While we recognize that the Reauthorization Act of 2004 does not establish nutritional standards for District officials to use when adopting their policy,³ and recognize that the District has adopted its own set of standards, we believe that the District should consider fully adopting all the components of the more stringent guidelines promoted by the IOM to promote healthier eating habits.

The lack of a comprehensive local school wellness policy that does not address vending machines 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.⁴ Committee members, who represent all aspects of school nutrition, are encouraged

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

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

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

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 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 has established a health and wellness committee, which serves as the District's child nutrition advisory committee, which is composed of 22 members including District officials, Medical Director, food service director, faculty, parents and nurses. The committee meets approximately three times per year to discuss topics related to nutrition, health, and physical activity. This includes organizing the annual no junk foods week fair, green environmental issues, recycling activity and walking initiatives.

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."⁵ 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 New Rochelle City School District/Daniel Webster Elementary School (Grades K through 5) for the period May 1 through 5, 2006. The review findings, dated September 12, 2006, are summarized into two areas — "Menus, production records and standardized recipes are used." and Nutritional Analysis. The report has one recommended improvement, it states: "New Rochelle City School District is meeting the needs of the students in grades K through 5 for cholesterol, sodium, fiber, iron, calcium, vitamin A, vitamin C, protein, total fat and saturated fat." The report does recommend that the District "ensure students are getting adequate calories." The District acknowledged SED's recommended improvement activities to increase calories and initiated corrective action.

⁵ 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.

Vending

In addition to the foods and beverages provided by the School Lunch Program, “competitive foods”⁶ (snacks and beverages) are available to students during the school day from 15 vending machines for student use 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.⁷

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 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.”

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 products⁸ and non-fat or low fat milk and dairy products. It 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.

⁶ Child Nutrition and WIC Reauthorization Act of 2004 section 210.11

⁷ 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.

⁸ 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 does not provide nutritional standards to guide vending machine choices for students during the day; however the District does have a regulation titled “procedures to achieve wellness policy goals”. This document provide guidance on beverages for student consumption as well as outlines portion sizes for à la carte items, however does not address snacks in vending machines besides restricting candy sales. The District's policy places the following limitation on à la carte items: elementary school: calories limited to 150, no more than 35 percent from fat, 10 percent for saturated fats, 35 percent from carbohydrates and no more than 250 mg of sodium. The same restrictions are in place for the secondary grades with the only differences being in calories (increased to 200) and sodium (increased to 300).

We judgmentally selected 10 snack items to test for compliance with the District’s own nutritional standards and compared to the more stringent IOM standards. We found that six of 10 items did not meet the District’s own standards. Further, had the District adopted the IOM standards, eight of the 10 items tested would not have met the IOM standards, as detailed in the following table:

VENDING AND À LA CARTE ITEMS		
Snack Item	Meets the District Standards	Meets IOM Standards
Baked Cheddar Crackers	No	No
Ranch Flavored Chips	Yes	No
Cheddar Flavored Chips	No	No
Unsalted Snack Mix	Yes	No
Oatmeal Raisin Cookie	No	No
Animal Crackers	No	No
Banana Nut flavored cookie	No	No
Chocolate Chip Cookie	No	No
Baked Chips	Yes	Yes
Popcorn	Yes	Yes

Compliance with Education Law and SED Guidelines

We also found that District officials adequately limited 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, middle and high school offer à la carte items to the students. District students are not restricted as to the quantity of à la carte items that can be purchased. The items available for sale include cookies and baked chips at the elementary school, flavored/vitamin enhanced water, popcorn and frozen yogurt at the middle school and chips, popcorn and cookies at the high school.

- Vending Machines — We found that all vending machines were operated in accordance with Education Law and SED guidelines (during the lunch period). However, foods and beverages restricted per IOM standards, such as baked chips, pretzels, popcorn, crackers, trail mix, 100 percent fruit juices in 11.5-ounce portions, variety of flavored waters and orange seltzer water, were available for purchase during lunch periods.

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 baked chips, pretzels, crackers, trail mix, 100 percent fruit juices in 11.5-ounce portions and a variety of flavored waters during lunch period rather than eat the meal that the District is serving. Further, although these items generally comply with the District's policy, they do not meet IOM guidelines.

We asked District officials why such products were offered on school grounds. District officials indicated that vending machines sales are part of the food service management company contract with the District. The revenue from vending for the scope period was approximately \$78,000 and the 2008-09 cafeteria budget was \$2.9 million. While we recognize the District has an agreement with the food service management company to provide vending, 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 a school store located at the High School. No food items are sold in the school store, rather school supplies such as pens, pencils and notebooks are sold.

In addition, the District conducted school events, such as in-class activities and fundraisers. We judgmentally selected and interviewed three teachers and two principals to determine awareness of, and compliance with the local school wellness policy. The three individuals interviewed at the middle school stated that the school allows no food or drink in classrooms. However, at the high school, the two individuals interviewed stated that healthy choices for snacks are encouraged and a focus is placed on non-food items at celebrations. In addition, a District official explained that although the District encourages students to bring only healthy foods, parents and students are sometimes reluctant to give up bringing non-healthy foods to school. In addition, the individual indicated that some District clubs need to raise funds to participate in national competitions and therefore sell items that are not so healthy such as cakes at bake sales. The District has established guidance for fundraisers, classroom snacks and celebrations and the District disseminates a list of healthy party ideas to parents and teachers and schools are encouraged to provide foods from this list.

While such items would generally comply as healthy choices and non-food items, items such as cakes would not always comply with the 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 specify the standards that should be used to guide beverage choices offered to students.
2. District officials should consider incorporating all the IOM standards for the local school wellness policy.
3. District officials should continue to ensure that the traditional school lunch always meet the SED requirements.
4. District officials should ensure that all foods and beverages that are served to students are authorized by the local school wellness policy.
5. District officials should consider limiting the competitive foods available to students.
6. District officials should consider allowing 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. If you have any further questions, please contact the Statewide and Regional Projects Unit at (607) 721-8306.

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.



CITY SCHOOL DISTRICT OF NEW ROCHELLE
515 NORTH AVENUE
NEW ROCHELLE, NEW YORK 10801-3416

RICHARD E. ORGANISCIAK
SUPERINTENDENT OF SCHOOLS

FAX: (914) 632-4144
TEL: (914) 576-4200

June 30, 2009

[REDACTED]
Principal Examiner
Statewide & Regional Projects
Division of Local Government and School Accountability
Office of the State Comptroller
State Office Building, Room 1702
44 Hawley Street
Binghamton, NY 13901-4417

Dear [REDACTED]:

Attached please find the response of the New Rochelle School District to the Nutrition Audit conducted by the office of the State Comptroller.

We sincerely appreciate the opportunity to have discussed the findings of the report and the cooperation shown to us by the members of your staff.

As noted in our response, we were pleased to see that our efforts in the area of Health Wellness & Nutrition were acknowledged. Furthermore, we provide assurances that all recommendations will be carefully reviewed, taken under advisement and implemented where feasible.

Thank you for your guidance and clarification in helping our District to continue to offer a high quality, nutritious food services program to more than 10,000 students on a daily basis.

Sincerely yours,


Richard E. Organisciak
Superintendent of Schools

REO:ags
Attachment

cc: Members, Board of Education
John Quinn, Assistant Superintendent
Adrienne Weiss Harrison, District Medical Director
Deirdre McManus, Food Services Manager
Maggie McNichol-Skau, Public Information Officer



CITY SCHOOL DISTRICT OF NEW ROCHELLE
515 NORTH AVENUE
NEW ROCHELLE, NEW YORK 10801-3416

RICHARD E. ORGANISCIAK
SUPERINTENDENT OF SCHOOLS

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June 29, 2009

NEW YORK STATE COMPTROLLER'S OFFICE
NUTRITION AUDIT

During the 2005-2006 school year, the City School District of New Rochelle convened a Wellness Committee which worked diligently to research an appropriate policy and a regulation with nutritional guidelines to meet the federal requirement of § 204 of the Child Nutrition and Women, Infants, and Children Reauthorization Act of 2004 (PL 108-265) that all local educational agencies which participate in the National School Lunch Program have such documents in place by June 2006 for implementation in September 2006 (2006-2007 school year). The District's policy and regulation were in place and were implemented on time. In developing the nutritional guidelines, the Wellness Committee relied upon documents which had been published by federal agencies (see below under "Page 2).

As per the statement in your report, the District is in compliance with NYS Education Law and SED Guidelines as it pertains to the creation and operation of a Health & Wellness Committee.

In addition, the District staff, the District's Food Service vendor, and other members of the Wellness Committee continually work to improve the attractiveness, content, and variety of menu items offered in the school meal program within our Regulation/Nutritional guidelines. Our Wellness Committee members have networked with staff from other districts in our region, and have been looked to as leaders within the Lower Hudson Region with respect to our approach to Wellness, the comprehensiveness of our Policy and Regulation, including our nutritional guidelines.

While we agree with the NYS Comptroller's Office that improvement of any program is possible and should be an active goal, we offer the following responses to parts of the report of your Nutrition Audit of the City School District of New Rochelle:

Page 2

In the spring of 2006 when the District developed Wellness regulations, the IOM 2007 guidelines, to which your report repeatedly refers, had not been published. The Wellness Committee relied on expert guidelines which were available during the 2005-2006 school year, when our policy and regulations were written, and adopted by our Board of Education for implementation in the 2006-2007 school year. These expert guidelines included:

- o Dietary Guidelines for Americans, 2005, published by the U.S. Department of Human Health Services, HHS Pub # HHS-ODP HP-2005-01-DG AA.

- The DASH Eating Plan, published by the USD HHS, May 2003 edition, (NIH publication No. 03-4082 (DASH = Dietary Approaches to Stop Hypertension).
- Information presented at: The Seventh Advances in Pediatric Nutrition Conference, John Hopkins University School of Medicine, Department of Pediatrics, Division of Pediatric Gastroenterology and Nutrition, March 20-22, 2006.

Subsequent to reviewing the NYS Comptrollers Office Nutrition Audit Team's draft findings, we have reviewed the report's referenced 2007 IOM report, "*Nutrition Standards for Foods in Schools: Leading the Way Toward Healthier Youth*," and we learned the following:

1. The Institute of Medicine (IOM) report's nutrition standards "will be based on the Dietary Guidelines for Americans..." [found in "Box 1 Guiding Principals].
2. The IOM Report Standard 1 relative to dietary fat per portion is similar to our current regulation.
3. The IOM Report Standard 3 relative to snack item calorie limits is met. (In fact, our calorie limit of 150 calories at the elementary level is stricter than the IOM standard).
4. For IOM Report Standard 5 relative to non-nutritive sweeteners, our regulation is stricter in that we do not permit calorie and/or artificial sweeteners.
5. The IOM Report Standard 9 relative to sports drinks is met.
6. The IOM Report Standard 10 is met (food and beverages are not used as rewards or discipline) with the exception of certain IEP/504 students whose IEP/504 Accommodation Plans and/or Behavior Intervention Plan designate primary reinforcers. This exception is deemed necessary by our licensed and certified experts in Special Education.
7. The vast majority of our school meal program consists of "Tier 1" Foods and Beverages. It is important to note that we do not limit beverage portion size to 4 oz., as we feel that active children may need more hydration than 4 oz of fluid during the school day, particularly in warm weather, and, e.g., the average thermos size portion that parents send in with children who bring lunch is 8 oz or greater. The only caffeine permitted is in coffee/tea service at our high school.
8. Our snack foods are close to meeting Tier 2 criteria, with the exception of sodium content.

Additionally, the IOM Report was never sent to the District for review or action by any federal, state, or local education, or health agency.

In our opinion, the federally reimbursable school nutrition program is the main source of nutrition at our schools.

Page 3

The District is well aware of the major childhood obesity health problem in New York and the U.S. In the spring of 2004, we conducted a BMI study of elementary school students in partnership with the New York Medical College School of Public Health. In January 2009, we reported BMI/Weight Status Category data for our students in grades K, 2, 4, 7, and 10 to the New York State Department of Health. However, in

terms of present and future health care costs, the District feels strongly that in order to avoid spending the estimated billions of dollars in costs of treating obesity-related diseases, government agencies need to invest millions of dollars in grants to school districts for obesity prevention programs. Providing nutritious meals in school will not, by itself, impact childhood and adolescent obesity, when the majority of a child's or adolescent's meals and snacks are provided by and eaten under the supervision of parents.

Bullet #2 on page 3 Please omit "as early as" prior to "11:30 A.M." as agreed to at our June 2 Nutrition Audit exit interview.

See
Note 1
Page 17

Page 5

The District is open to revisiting nutrition regulations to include vending machine items. However, in our view, vending/á la carte item sales are not affecting the school meal program participation rate. The District does distribute a list of "healthy fundraising activities" each year at the start of the school year.

Page 6

The District believes that the Wellness Policy and Regulation are comprehensive with regard to the school meal program which does promote healthy eating habits and proper nutritional goals.

Page 7 "Vending"

The District's view is that while vending items are available to secondary school students, federally reimbursable school nutrition programs are the main source of nutrition in our schools.

The commentary here does not reflect District practice. The District prohibits the sale of soda and candy in our school meal program and in the vending machines. The District would appreciate SED investing resources to develop an approved list of competitive food items, in lieu of each district having to research which items are compatible with desired nutritional standards. Such a statewide list would also bring market pressure to food service companies to reformulate their products to fall within generally accepted guidelines. Individual districts outside of New York City are not able to achieve such market pressure.

As the NYS Comptroller's Office has had the benefit of meetings with NYSHEPA, ACS, AHA, the NYSNA, and NYSDOH to identify nutritional guidelines, it would be advantageous to the health and nutrition of children and adolescents in NYS for a state agency to step up to the responsibility of distributing the agreed upon, recommended guidelines to each school district in NYS by mail, fax, or email.

Page 9

"Chips" that the District offers are baked items.

See
Note 1
Page 17

The District does not agree with the statement, "District officials are limiting the impact of their efforts to encourage healthy food choices."

With regard to vending sales (this information was provided to Mr. Peter Pagliaro of your office):

- The Food Service Management Company ("FSMC") provides food service management services to the District pursuant to an Agreement approved by the New York State Education Department. In accordance with that Agreement, an outside vendor handles the District's vending program.
- The District receives a 30% commission on the total vending sales. A check for this amount is delivered from the outside vendor to the District on a weekly basis. This commission is deposited directly into the District's food service program account.
- It is our understanding that from September 3, 2007 through January 31, 2009 the total commissions to the District on vending sales were \$78,022.69. These commissions are treated as a la carte sales under the District's Agreement with the FSMC.

Page 10-11 The District will take recommendations 1-6 under advisement.

APPENDIX B

OSC COMMENTS ON DISTRICT OFFICIALS' RESPONSE

Note 1

The report has been updated to reflect this change.

Note 2

We reviewed 10 food and beverage items offered at the District, and found that six of these products did not comply with the District's wellness policy. By offering these products, the District is limiting the impact of its efforts to promote healthy food and beverage choices.