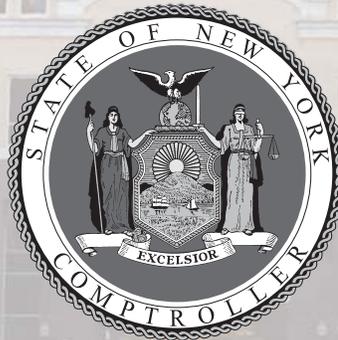




Nutrition in School Districts Across New York State

2009-MS-3



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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

September 2009

Dear District Officials:

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, in part, 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.

Following is a report of our audit of 20 school districts, entitled Nutrition in School Districts Across New York State. This audit was conducted pursuant to Article V, Section 1 of the State Constitution, and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The New York State Department of Health 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. Further, New York ranks second in the United States in adult obesity medical expenditures, with annual spending estimates at nearly \$6.1 billion, and the estimated annual health care costs attributed to obese children total \$242 million. Given that 95 percent of children are enrolled in schools, where children have the opportunity to eat a large portion of their daily food intake and be physically active, effective school health programs could be an important component in addressing the obesity epidemic.¹

The federal Child Nutrition and Women, Infants, and Children (WIC) Reauthorization Act of 2004 (Reauthorization Act) requires that districts participating in the National School Lunch Program (NSLP) adopt wellness policies that ensure compliance with NSLP guidelines and provide nutritional guidance for all foods, including competitive foods, offered on school campuses. Competitive foods² are snacks and beverages, available in vending machines and elsewhere on districts' campuses, that are not included in the traditional federally reimbursable school lunch program. School districts in New York State are heavily regulated with regard to their provision of reimbursable NSLP meals, but they have flexibility in adopting guidance for competitive foods and beverages.

Scope and Objective

The objective of our audit was 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. Our audit addressed the following related questions:

- Have school districts adopted local wellness policies and created wellness advisory committees?
- Are school districts providing students with food and beverage choices that comply with State and federal laws, nutritional guidelines, and their own wellness policies?

¹ Centers for Disease Control and Prevention. "Make a Difference at your School! CDC Resources Can Help You Implement Strategies to Prevent Obesity Among Children and Adolescents." August 15, 2008: 2. <http://www.cdc.gov/HealthyYouth/keystrategies/index.htm>

² Child Nutrition and WIC Reauthorization Act of 2004 section 210.11

Audit Results

The 20 school districts audited have done a good job of adopting wellness policies, establishing advisory committees and providing school lunch programs that meet NSLP guidelines. However, they have not taken adequate measures to ensure that competitive foods and beverages offered to students always meet the standards set in their wellness policies and/or other established nutritional guidelines.

We found that all of the school districts had adopted wellness policies. However, the amount of direction provided by these policies differed. New York State does not provide guidance to local school districts about wellness policy requirements. Ten of the 20 districts' wellness policies lacked a required plan for measuring implementation. Positively, 16 districts had an active nutrition committee.

The State Education Department (SED) closely monitors each school district's lunch program to determine that it complies with Federal nutrition guidelines. It performs on-site reviews at each district every five years, observing and conducting nutritional analyses to confirm that foods meet nutritional guidelines and requirements. Our review of the most recent SED reviews confirmed that all 20 school districts' lunch programs provided students with healthy, well-balanced meals.

SED allows school districts to set their own guidelines for competitive products. However, there are no current Federal guidelines, and SED regulations are limited to restricting when some competitive foods and beverages may be sold during the school day (e.g., only after the last lunch period). Our audit found that four districts did not develop any guidelines in their wellness policies for competitive foods and beverages. Of the 16 districts that adopted such guidance, 12 districts did not fully comply with it. Our tests found that only 109 of 160 competitive food items tested in these sixteen schools (about 68 percent) met the districts' guidelines. In addition, two districts did not comply with SED regulations since they offered certain competitive foods to students which are prohibited from sale prior to the end of the last scheduled meal period. Only four districts both adopted guidelines for competitive foods, and complied with those guidelines.

In addition to assessing whether the school districts complied with their own wellness policies, we compared the districts' competitive food and beverage offerings to the guidelines adopted by the Institute of Medicine (IOM). Although school districts are not required to follow IOM guidelines, we used these guidelines as a comparative standard. An IOM report,³ conducted with the Centers for Disease Control and Prevention at the direction of Congress, concluded that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities for competitive foods should be limited to wholesome items like fruit, vegetables, whole grains and low-fat or non-fat milk. (See Appendix B for more information.) In contrast, we found that the school districts' competitive foods and beverages met the IOM guidelines in only nine of the 200 items tested (about 5 percent). Items available in the schools that failed to meet IOM guidelines included chocolate shortcake, ice cream bars, cheddar and bacon-flavored potato chips and cherry pies.

³ 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.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix C, have been considered in preparing this report.

Introduction

Background

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.

A memo to New York State school superintendents from the State Education Department (SED) officials in January 2007 cited asthma, diabetes and cardiovascular disease as some of the health complications suffered by overweight students.⁴ Numerous studies also show a direct link between good nutrition, regular vigorous physical exercise and increased academic performance among children. The Centers for Disease Control and Prevention recognizes that long-term, well-coordinated strategies are integral to reversing the obesity epidemic. Schools can play a key role in preventing and addressing the problem of obesity in children. Given that 95 percent of children are enrolled in schools, and it is at schools that children have the opportunity to eat a large portion of their daily food intake and be physically active, effective school health programs could be an important component in addressing the obesity epidemic.⁵

The federal Child Nutrition and WIC Reauthorization Act of 2004 (Reauthorization Act of 2004) requires that school districts participating in the National School Lunch Program (NSLP) adopt wellness policies that state nutritional goals for students and ensure compliance with NSLP guidelines. New York State Education Law (Education Law) also recommends that each

⁴ Field Memo from SED (Interim Deputy Commissioner) to District Superintendents Subject: Physical Education: Addressing Critical Issues

⁵ Centers for Disease Control and Prevention. "Make a Difference at your School! CDC Resources Can Help You Implement Strategies to Prevent Obesity Among Children and Adolescents." August 15, 2008: 2. <http://www.cdc.gov/HealthyYouth/keystrategies/index.htm>.

school district establish a child nutrition advisory committee to improve nutritional awareness and to promote healthy eating habits.

In addition to NSLP meals, school districts offer competitive foods and beverages to students. Competitive foods⁶ are snacks and beverages, available in vending machines and elsewhere on districts' campuses, which are not included in the traditional federally reimbursable school lunch program. Although NSLP meals are heavily regulated, school districts have much greater discretion in adopting standards for competitive products. Generally, the school lunch program is carried out through a school lunch manager or cafeteria manager. In addition, different individuals were responsible for competitive foods and beverages at the 20 districts we audited. For the most part, vendors stocked the vending machines with input from the school lunch manager, and the school lunch managers monitored the machines to review their contents. The school lunch managers' relationships with the districts also varied across our 20 districts: some were Board of Cooperative Educational Services employees, some were district employees, and others were vendors that contract with the district.

The 20 districts we audited have 186 vending machines, similar to the ones pictured below, located in various areas on campus.



⁶ Child Nutrition and WIC Reauthorization Act of 2004 section 210.11

Objective

The objective of our audit was 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. Our audit addressed the following related questions:

- Have school districts adopted local wellness policies and created wellness advisory committees?
- Are school districts providing students with food and beverage choices that comply with State and federal laws, nutritional guidelines, and their own wellness policies?

Scope and Methodology

For the period September 1, 2007 through April 30, 2009, we reviewed school districts' nutritional capacities, applicable policies, competitive foods, school lunch and school district functions relating to nutrition at the following 20⁷ districts: Bethpage Union Free School District, Brentwood Union Free School District, Catskill Central School District, Gates-Chili Central School District, Hancock Central School District, Hudson Falls Central School District, Lansingburgh Central School District, LeRoy Central School District, Monticello Central School District, New Rochelle City School District, New York Mills Union Free School District, Niskayuna Central School District, Port Jefferson Union Free School District, Warrensburg Central School District, Waterloo Central School District, Watervliet City School District, Waverly Central School District, Webster Central School District, Westbury Union Free School District, and Wyandanch Union Free School District.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix D of this report.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix C, have been considered in preparing this report.

⁷ See Appendix A for relevant statistics (budgets, student enrollment, etc.) for these 20 school districts.

School Wellness Policy and Advisory Committee

The Reauthorization Act of 2004 requires that school districts develop a wellness policy for all foods and beverages available on each school campus with the objectives of promoting student health and reducing childhood obesity. Education Law provides that every school district is encouraged to establish a child nutrition advisory committee to improve nutritional awareness and promote healthy eating habits. We found that, while each district has adopted a school wellness policy, these policies could be improved to more clearly delineate the nutritional standards used. We also found that 16 of the 20 districts had an active nutrition committee to enhance the effectiveness of their wellness policy.

School Wellness Policy

The 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 the NSLP must establish a local school wellness policy. The wellness policy is required, at a minimum to:

- Include 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
- Include 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
- Establish a plan for measuring implementation of the policy
- Involve parents, students and representatives of the school food authority, school board, and school administrators in the development of the policy.⁸

⁸ Section 204 of Public Law 108-265—June 30, 2004 Child Nutrition and WIC Reauthorization Act of 2004

School nutrition policies must address all foods and beverages sold or served on school grounds or at school events. Therefore, the policies must address the competitive foods available to students, such as à la carte items offered in school cafeterias; foods and beverages sold in vending machines, snack bars, bake sales, school stores, and fundraising activities; and refreshments at parties and celebrations. Districts should base their decisions about competitive products on nutritional goals.

We found that each of the 20 school districts had established a wellness policy as required by the Reauthorization Act of 2004. However, the content of the wellness policies at the individual districts ranged from general in nature to specifically detailed with nutritional guidelines. For example, one district's policy stated, one of its goals is to provide healthier alternatives to snacks and "provide healthier alternatives to selling candy at fundraisers;" while another district's policy has guidance on beverages for student consumption and portion sizes and nutritional limits for à la carte foods in the areas of calories, fat, saturated fats, carbohydrates and sodium. Sixteen of the 20 districts had either adopted or developed detailed competitive food and beverage guidelines, but only eight of these 16 districts (Brentwood, Gates-Chili, Hudson Falls, Monticello, New Rochelle, Waterloo, Waverly and Wyandanch) have incorporated these guidelines into their wellness policies. We address the districts' compliance with Federal nutrition guidelines for school lunch programs and with their own standards for competitive foods and beverages in the next section of this report.

The Reauthorization Act of 2004 also requires that school districts that participate in the NSLP establish a plan for implementing their wellness policy to measure progress toward the policy's goals and to help ensure that the district meets NSLP guidelines. Upon review, we found that 10 of the 20 districts' wellness policies lacked a plan for measuring implementation of the policy. Consequently, officials at these 10 districts may not be able to determine whether the district is actually implementing the district's wellness policy or whether the district is achieving the nutrition goals for student wellness set by the board of education.

We attribute the inconsistency in the content of districts' wellness policies to the flexibility afforded to local districts in setting standards. Because New York State has not issued guidance on wellness policies and the appropriate nutrition standards to use when deciding which competitive foods and beverages

Child Nutrition Advisory Committee

to offer on their campuses, districts have had to independently develop and implement their own policies. Uniform guidance would help ensure that school district wellness policies meet minimum standards and foster good student nutrition practices. Furthermore, districts must establish a plan for enforcing their policies and measuring progress toward the goal of ensuring all students are offered healthy food and beverage choices.

Education Law states that every school district is authorized and encouraged to establish a child nutrition advisory committee.⁹ 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. Education Law encourages parents of students to be notified of the committees' existence, their ability to participate, and of the scheduled meeting dates. Lastly, the committee is encouraged to formally update the board of education once a year on the status of the district's programs to improve students' nutritional awareness and to promote healthy diets.

A child nutrition advisory committee is ideally a group of diverse members of the school community that has set the nutritional interest of the students as a priority. While Education Law does not require districts to establish a child nutrition advisory committee, it encourages such committees because they can benefit their districts. In addition to helping create, evaluate, modify and improve the effectiveness of the wellness policy and foster awareness, the committee can also actively engage in a multitude of other activities, including:

- Supporting an educational curriculum that teaches healthy nutrition
- Providing educational information to parents or guardians regarding healthy nutrition and the health risks associated with obesity
- Offering opportunities to parents or guardians to encourage healthier student eating habits
- Providing educational information to teachers and other staff about the importance of healthy nutrition

⁹ Education Law Article 19, Section 918 – School District Nutrition Advisory Committee

- Considering recommendations and practices of other districts and nutrition studies
- Studying all facets of the district’s nutritional policies, such as its goals to promote health and proper nutrition, vending machine sales, and menu criteria.

Of the 20 school districts we audited, 16 districts have child nutrition advisory committees that actively meet and provide guidance on nutritional topics. The other four districts (Gates-Chili, Hancock,¹⁰ Lansingburgh and Le Roy) had either not established a committee or had established a committee that was currently inactive (i.e., no longer meeting). At the 16 districts that have nutrition committees, we found that the committees have helped encourage healthy choices, provided nutritional guidance, and focused on topics that relate to nutrition, health and physical activity. By establishing or maintaining an active child nutrition advisory committee, districts can engage administrators, parents, faculty and staff in meaningful conversation about nutrition issues. Doing so can help districts benefit from diverse opinions and tap alternate resources that might otherwise be overlooked.

Recommendations

1. School districts should work with SED to identify uniform standards for use in their wellness policies and in selecting competitive foods and beverages offered to students on campuses and at district events.
2. School districts whose wellness policies lack guidance about competitive products should amend their policies to specify which standards should be used to guide food and beverage choices offered to students.
3. School districts should amend their local school wellness policies to establish a plan for measuring implementation of the policy.
4. School districts should establish and maintain an active nutrition advisory committee to discuss and communicate nutrition topics.

¹⁰ While the Hancock district does not have a nutrition committee, the Superintendent of Schools meets monthly with the Board of Education to discuss nutrition issues.

Foods and Beverages Offered at School Districts

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 good eating habits and proper nutritional goals. Effective school nutrition policies and programs can help children learn to make lifelong healthy food choices. When district officials promote and provide nutritious foods, they encourage healthy eating habits that can directly combat the childhood obesity problem.

We found that the school lunch programs were being operated in accordance with Federal and State guidelines. The school lunch programs were offering students meals that met minimum nutritional standards. Students were offered a variety of healthy meal choices and entrees at each district we observed.

However, school district officials have not taken adequate measures to ensure that competitive foods and beverages offered to students always meet the standards set in their wellness policies and/or other established nutritional guidelines. Two districts offered certain competitive foods before the end of the last lunch period, which were prohibited by Education Law. We also found significant differences in the types of competitive products available at the districts. Four districts had not set any criteria for competitive foods and beverages. While four of the remaining 16 districts complied with their policies for competitive foods and beverages, the other 12 districts offered products that did not comply with their own wellness policies. Further, none of the schools offered competitive foods and beverages that always complied with the more stringent IOM standards; in fact, only nine of 200 competitive foods offered at the 20 school districts did.

School Lunch Programs

Schools that participate in the NSLP must meet 2005 Federal nutrition guidelines for school meal programs as outlined in the U.S. Department of Health and Human Services' Dietary Guidelines for Americans.¹¹ In March 2008, SED issued a memo

¹¹ 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.

instructing school districts to implement the 2005 guidelines within the current meal pattern requirements and nutritional standards, and to promote increased consumption of whole grains, fruits and vegetables, fat-free or low-fat milk and dairy products.

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 that includes menus, production reports, standard recipes and nutritional labels. In addition, an on-site observation is conducted to confirm that the reported ingredients and recipes are used, and tests are conducted using nutrition analysis software to compare food products to requirements.

We reviewed the most recent SMI reviews conducted at each of the 20 school districts. The SMI reviews collectively indicated that the traditional lunch programs complied with Federal and State guidelines and provided students with healthy, well-balanced meals. If an SMI review determines that certain standards are not being, SED requires the district to take immediate corrective action. The most recent SMI reviews at six of the 20 districts (Hudson Falls, Lansingburgh, Niskayuna, Waverly, Westbury and Wyandanch) had no findings or recommendations. Reviews at each of the remaining 14 districts required minor corrective actions. We found that each of the districts immediately addressed and corrected the noted areas. We commend the school districts for providing healthy, traditional school lunches.

Compliance with Education Law for Competitive Foods and Beverages

Although school district meals provided through the NSLP are well regulated, there is little guidance regarding the competitive foods¹² available in vending machines, snack bars, or cafeterias as à la carte items. There are no current Federal nutrition guidelines for competitive foods, and SED guidance is limited. Education Law 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 state that beverages

¹² Child Nutrition and WIC Reauthorization Act of 2004 section 210.11

labeled as “aerated,” or that bubble and fizz for several minutes after opening, are categorized as soda water.

We reviewed competitive foods and beverages made available to students at each of the 20 districts. We found that 18 of the 20 districts had properly restricted access to prohibited items from the beginning of the school day until the end of the last scheduled meal period. These 18 districts enabled timers on the vending machines and/or unplugged the machines during the prohibited times. Two districts, Niskayuna and Gates-Chili, offered prohibited items to students prior to the end of the last lunch period as follows:

- At Niskayuna, mints, hard candies and gum were available in vending machines. Niskayuna officials attributed the presence of these items in the machines to a stocking error caused when the District changed from using District personnel to stock the machines to using the personnel of an outside vendor.
- At Gates-Chili, mints and gum were available in a vending machine in the senior lounge area that was not under the direct control of the food service department, but was stocked by an outside vendor.

Even if vendors are generally responsible for stocking vending machines, district officials are still responsible for ensuring that machines are operated in a manner that complies with the Law. When competitive foods and beverages are offered to students at times not allowed by law, there is a risk that students may substitute competitive foods for the more nutritious foods available through the school lunch program.

Compliance with District Policies and a Comparison to IOM standards

Wellness policies, whose objectives include promoting good nutrition and reducing childhood obesity, apply to the wide variety of competitive foods and beverages that are available throughout the school district environment. To comply with the Reauthorization Act of 2004, districts must establish their own guidance for the types of competitive products to offer students. School district officials should then ensure that all competitive food and beverage products offered on school grounds comply with district policy.

Sixteen districts have adopted detailed competitive food and beverage guidelines. However, four districts (Bethpage, New York Mills, Warrensburg and Watervliet) have only general

guidance pertaining to competitive foods and beverages. These four districts set nutritional goals, but did not establish tangible criteria to use when weighing the nutritive benefits of various competitive foods and beverages. Of the 16 districts that had detailed guidelines:

- Ten districts have adopted or are using the standards promoted by an association of school food service managers and corporate members (i.e., Choose Sensibly).
- Five districts have guidance in place that incorporates most of the standards promoted by the same association of school food service managers and corporate members.
- One district (New Rochelle) established standards that resemble the guidance promoted by the Institute of Medicine (IOM) in some respects, but are different in other respects.¹³

For each district, we judgmentally selected 10 commonly available competitive food or beverage items to determine whether they complied with district policy.¹⁴ Only four districts (Hancock, Lansingburgh, Monticello and Westbury) provided competitive foods and beverages that complied with their own policies. The remaining districts offered products that were not permissible according to district policies. The following table documents the results of our testing.

¹³ This district's criteria sets the same limits for the percentage of calories from fats, saturated fats and sugars (carbohydrates), and provides for fewer total calories (150) for elementary students. However, the district's guidance allows slightly higher sodium levels than IOM standards and it does not require that foods contain a portion size of fruit, vegetables, or whole grains. It also allows beverages for secondary students to contain 50 percent or more fruit juice.

¹⁴ Four districts have no criteria for competitive foods and beverages. Thus, we compared those districts to IOM standards only.

COMPETITIVE ITEMS THAT DID NOT MEET DISTRICT STANDARDS		
District	Items Not Meeting District Criteria	Specific Products That Did Not Meet Criteria
Bethpage	No standards	
Brentwood	1	Chocolate shortcake ice cream bar
Catskill	3	Cheddar and bacon flavored potato chips, potato sticks, and potato crisps
Gates-Chili	1	Pizza flavored pretzel
Hancock	IN COMPLIANCE	
Hudson Falls	3	Party snack mix, cheddar fries, peanut butter cookie bar
Lansingburgh	IN COMPLIANCE	
Le Roy	9	Low fat strawberry milk, caramel cookie candy bar, chocolate cookie vanilla cream cookie sandwich, candy flavored ice cream bar, cake flavored ice cream bar, chocolate peanut butter candy, candy coated peanut butter pieces, chocolate chip flavored breakfast pastries, and chocolate cookie
Monticello	IN COMPLIANCE	
New Rochelle	6	Baked cheddar crackers, cheddar-flavored chips, oatmeal raisin cookie, animal crackers, banana nut flavored cookie, chocolate chip cookie
New York Mills	No standards	
Niskayuna	5	Ice cream novelty, cheddar and bacon snack chips, peanut butter bar, cherry pie, chocolate éclair ice cream bar
Port Jefferson	3	Vanilla cream cookie sandwiches, pink lemonade, BBQ flavored corn chips
Warrensburg	No standards	
Waterloo	1	Vanilla-flavored whole milk
Watervliet	No standards	
Waverly	1	Strawberry low-fat yogurt
Webster	8	Mint-flavored milk, cappuccino vanilla, cheese crackers, cheddar cheese pretzel novelty, peanut butter chocolate candy bar, cherry breakfast toaster snack, pineapple trail mix, and vanilla ice cream bar
Westbury	IN COMPLIANCE	
Wyandanch	1 (10 flavors of the same beverage)	Variety of beverages made by same vendor (fruit punch, grape, pink lemonade, raspberry peach, apple, mango, peach tea, strawberry kiwi, lemon tea, and diet lemon tea)

Our tests found that only 109 of 160 competitive items tested (about 68 percent) met the districts' guidelines. School district officials are not monitoring compliance with their wellness policies adequately. We found that the 10 districts¹⁵ that monitor compliance do so in different ways. At some districts, monitoring is done by product vendors; in others, monitoring is handled by district officials or student organizations. Regardless of which party performs the monitoring function, however, district officials are responsible for ensuring that all competitive products offered are consistent with district policies.

Given the lack of uniform guidance for competitive foods in New York State, we met with health professionals from several organizations.¹⁶ Based on information provided by these groups, we decided to use the Standards for Foods in Schools¹⁷ developed by the Institute of Medicine (IOM), a component of the National Academy of Sciences, to measure the nutritive value of competitive food offerings at the districts we audited. While some districts have adopted an alternative set of guidelines tailored to many vendors' product lines, we believe that the IOM guidelines provide students with healthier choices. For example, unlike the guidance adopted by some school districts, IOM standards require competitive foods to include at least one serving of fruit, vegetables, whole grains products, or low-fat/non-fat milk. (See Appendix B for more information.) Further, IOM standards do not allow competitive foods to contain trans-fats or exceed 200 calories.

We compared the same 10 competitive food and beverage items tested in the audited school districts to IOM standards. Only nine out of 200 (4.5 percent) products met the IOM standards, whereas 109 of 160¹⁸ (68 percent) products had met the standards adopted by the school districts. Clearly, most competitive foods and beverages currently available in the school districts would not meet the more stringent guidelines favored by the health professionals that we contacted.

All competitive foods and beverages offered at schools compete with the healthier school lunch items offered. To avoid

¹⁵ The other 10 districts did not have a monitoring component in their wellness plans, as reported in the prior section.

¹⁶ Including the New York State Healthy Eating and Physical Activity Alliance (NYSHEPA), American Cancer Society, American Heart Association, New York State Nutrition Association, and New York State Department of Health.

¹⁷ See Appendix B for the detailed IOM standards.

¹⁸ Four districts had no criteria for competitive foods and beverages.

contributing to the childhood obesity crisis, school officials must ensure that competitive products offer nutritive value and promote healthy eating habits. We asked district officials why competitive products were offered on school grounds. District officials collectively indicated there is a need to offer refreshments to students before and after the lunch period, and after school hours. Officials also told us that making competitive foods available made their school lunch service more efficient (e.g., a student purchasing a bottle of water can avoid the lunch line). In addition, district officials said that the revenue derived from competitive food sales helped supplement the cafeteria budget. We analyzed the revenue from vending during our audit period and found that, on average, the revenue from the sale of competitive foods and beverages for these 20 districts amounted to about 2 percent of the districts' cafeteria budgets. Based on the relatively small amount of revenue derived from these sales, school districts should reconsider the rationale for offering competitive foods and beverages to students. Some districts have already taken this step. Wyandanch officials decided in 2006 to limit competitive food offerings to beverages only. Due to the immaterial revenue generated from these sales, as well as the products' limited nutritive value, the district discontinued competitive snack products entirely in 2006.

Recommendations

5. School districts must limit student access to prohibited competitive foods and beverages before the last scheduled meal period.
6. School districts should ensure that their wellness policies contain guidelines that identify the types of competitive foods and beverages that can be offered on district premises.
7. School districts should monitor all competitive foods and beverages available on district premises to ensure that they comply with the local school wellness policy.
8. School districts should consider limiting the competitive foods and beverages available to students by adopting the IOM standards.

APPENDIX A

RELEVANT STATISTICS FOR 20 SAMPLED DISTRICTS

School District	County	2008-09 Budget (millions)	Schools in District	Enrollment	Free or Reduced Cost Meals	Minority Student Population
Bethpage Union Free School District	Nassau	\$71	5	3,100	6%	13%
Brentwood Union Free School District	Suffolk	\$294.5	18	15,750	69%	88%
Catskill Central School District	Greene	\$37.5	3	1,760	38%	22%
Gates-Chili Central School District	Monroe	\$81	6	4,780	33%	23%
Hancock Central School District	Delaware	\$10	2	450	52%	8%
Hudson Falls Central School District	Washington	\$36.9	5	2,300	41%	4%
Lansingburgh Central School District	Rensselaer	\$36.6	4	2,600	47%	26%
LeRoy Central School District	Genesee	\$21.4	2	1,400	25%	6%
Monticello Central School District	Sullivan	\$74	6	3,500	50%	46%
New Rochelle City School District	Westchester	\$222	11	10,650	39%	64%
New York Mills Union Free School District	Oneida	\$11.6	1	600	31%	6%
Niskayuna Central School District	Schenectady	\$70	8	4,200	6%	13%
Port Jefferson Union Free School District	Suffolk	\$36.3	3	1,300	3%	9%
Warrensburg Central School District	Warren	\$19.4	2	870	37%	4%
Waterloo Central School District	Seneca	\$33	5	2,000	38%	7%
Watervliet City School District	Albany	\$21	2	1,400	69%	27%
Waverly Central School District	Tioga	\$22	4	1,775	37%	3%
Webster Central School District	Monroe	\$134.5	11	9,100	12%	8%
Westbury Union Free School District	Nassau	\$99.5	6	4,100	77%	97%
Wyandanch Union Free School District	Suffolk	\$54.5	4	2,100	74%	100%

APPENDIX B

INSTITUTE OF MEDICINE STANDARDS

The Institute of Medicine (IOM) report entitled, “Nutritional Standards for Foods in Schools” also establishes standards for nutritive food components. The report concludes that if schools make competitive foods available, they should consist of nutritious fruits, vegetables, whole grains, and related combination products¹⁹ 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,²⁰ 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.

¹⁹ Combination products must contain a total of one or more servings (as packaged) of fruit, vegetables or whole grain products per portion.

²⁰ Calorie limit does not apply to à la carte items that are NSLP menu items, but items cannot exceed calorie content of comparable NSLP entrée items.

APPENDIX C

RESPONSES FROM DISTRICT OFFICIALS

We provided a draft copy of this global report to each of the 20 school districts we audited and requested responses. The 10 school districts that responded generally agreed with our findings and recommendations and stated they plan to initiate some corrective action. The districts that responded were Bethpage, Brentwood, Catskill, Hancock, New York Mills, Lansingburgh, Port Jefferson, Warrensburg, Watervliet and Webster. The remaining 10 school districts were provided with an opportunity to respond to this global report, but they chose not to do so.

The following comments were excerpted from the responses we received.

The following districts generally agreed with the global report's findings and recommendations, and a selection of their comments is shown below:

Lansingburgh: "There is no dispute with the contents of the report."

Webster: "We appreciate the time and energy that the State has devoted to the issue of childhood nutrition, health and wellness."

Bethpage: "...we wish to thank the State Comptroller for providing, through this draft report, results and recommendations on Child Nutrition that may be used as a resource for district officials to use in effectively improving upon the managing of food service operations..."

Catskill: "The audit results and recommendations have helped the District fine tune its already in use wellness plan."

New York Mills: "We thank you and the Nutrition Audit Team for your willingness to work collaboratively with the New York Mills UFSD as we research, discuss, and revise our school wellness policy to reflect appropriate changes that will benefit the health and wellness of our students and school community."

The following districts offered suggestions for improvements to the guidance available and their comments are contained below:

Warrensburg: "It would be beneficial to school leaders and likely improve the outcomes in curbing childhood obesity if the New York State Department of Health, the New York State Education Department and the State of New York, Office of the Comptroller would jointly develop clear, concise specificity for the development of acceptable wellness policy guidelines for competitive foods and beverages. In order to insure consistent effectiveness throughout the state, a common standard of measure should be created for determining nutritional guidelines."

Brentwood: "To aid the District in this endeavor, we would welcome guidance from the State and Federal levels regarding the Wellness Policy, competitive foods and recommended nutritional requirements for food and beverage products including Institute of Medicine (IOM) standards."

Watervliet: “Perhaps the greatest benefit of the audit process is finding out where more guidance may be needed. Clearly, schools need more direction on standards for competitive foods. We welcome more direction from the state in this area. Let’s continue this dialogue through a collaborative effort between appropriate entities like the State Education Department and the Department of Health, working in conjunction with school nutrition experts and even members of local school wellness committees.”

Catskill: “...We hope that your findings will help in developing a uniform guidance to ensure that school districts wellness policies meet minimum standards and ensure students are offered healthy food and beverage choices.”

Bethpage did not agree with the global report’s conclusion and with one of its recommendations, as indicated below:

Bethpage: “...The District does take exception to the draft report’s generalist, all-inclusive conclusion that ‘they (the 20 districts) have not taken adequate measures to ensure that the competitive foods and beverages offered to students always meet the standards set in their wellness policies and/or other established nutritional guidelines.’ Lastly, it was our understanding that the subject draft report (“global”) would not specifically identify each district’s particular deficiencies but rather would address the findings in a more collective manner. Without the benefit of the district’s responses included from its preliminary report, a constituent reading this draft report may misconstrue the breadth and/or gravity of the finding.”

State Comptroller’s Note

The report’s conclusion that the 20 districts had not taken adequate steps to ensure that competitive foods and beverages offered to students meet the standards set in their wellness policies is supported by the results of the audit. As stated in the audit report, 16 of 20 districts had set standards for competitive foods and beverages, and 12 (75 percent) of these districts were not in compliance with their own policies. Bethpage was one of only four districts that had not adopted detailed guidance in its wellness policy for the types of competitive products made available to students. Further, each district’s individual final audit report, which includes the district’s response letter, is issued at the same time as the global report, making it possible for any interested members of the public to read district officials’ comments on the audit.

Bethpage: “At this juncture, the District cannot embrace the State Comptroller’s recommendation that school districts should consider limiting the competitive foods and beverages available to students by adopting the Institute of Medicine (IOM) standards. It is understood that the NYS Comptroller’s Office is not the “funding” and/or “governing” organization to which school districts report to and are accountable to. Therefore, we cannot adopt the IOM standards, but instead must use the guidelines and standards as set forth from NYSED, which is collectively the funding and governmental organizational body for all New York school districts.”

State Comptroller's Note

The audit report clearly states that the IOM guidelines were not required of school districts and were used as a comparative measure for testing the nutritive value of selected competitive foods and beverages. Since Bethpage did not have any specific criteria for such products, we tested the sampled items only against IOM standards. The fact that the Office of the State Comptroller is not the “funding and/or governing” organization for school districts in no way limits the ability of concerned school district officials from taking proactive steps to adopt policies that can foster healthy eating habits among students and reduce the incidence of childhood obesity.

Port Jefferson did not agree with one of the global report's recommendations, as follows:

Port Jefferson: “...the Draft audit report is largely based upon performance standards developed by the Institute of Medicine, which as you correctly note, do not apply to the School District. To our disappointment, these IOM standards, although inapplicable, were used by your Office to measure and evaluate the success of the Districts' nutritional program. In the School District's opinion, this measurement, even if used for comparative purposes by your Office, is misleading the public and does not provide an accurate analysis of the School District's lunch program. The school district therefore reiterates its request to your Office to remove the IOM standards from the final audit report.”

State Comptroller's Note

The audit report clearly states that the IOM guidelines were not required of school districts and were used as a comparative measure for testing the nutritive value of selected competitive foods and beverages. The IOM standards were developed for schools, and they provide sound guidance for healthier choices in snack foods and beverages. As such they are applicable to school districts. Our tests evaluated selected snack items against both the IOM standards and against the District's performance criteria for these products. However, our audit also reported the generally positive results of SED's most recent SMI review of the School Lunch Program. We also reported that the District was in compliance with Education Law and SED guidelines for à la carte offerings and for vending machine operating hours.

APPENDIX D

AUDIT METHODOLOGY AND STANDARDS

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 to determine if the district's school lunch program complied with Federal nutritional guidelines. We also compared the wellness policy to the school's chosen 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.

In addition, we compared each district's competitive products to the guidelines issued by IOM. We tested to determine food and beverage choices available to students complied with the district's local school wellness policy, IOM standards and SED guidelines.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX E

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