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September 14, 2009

Dr. Max Riley  
Superintendent of Schools  
Port Jefferson Union Free School District  
550 Scraggy Hill Road  
Port Jefferson, New York 11777

Report Number: S9-9-30

Dear Dr. Riley 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 Port Jefferson Union Free School District (District) in our audit. The audit period was from September 1, 2007 to October 31, 2008.

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

### **Summary of Findings**

While District officials have taken 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 2008, found that the District did not fully comply with Federal guidelines; subsequent to the review, steps were taken to bring the school lunch program

into compliance. In addition, no foods or beverages are sold in school stores, and 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 wellness policy does not provide sufficient detail about nutritional standards that guide the food and beverage choices provided or sold to students. The District has sent a "healthy snack suggestions" document home to parents. The document provides specific guidelines to what constitutes a healthy snack in terms of total fat, saturated fat, sodium and sugar. In addition, the document provides a listing of snacks that are acceptable and not permitted. However, the guidelines in this document have not been adopted District-wide to be used as a standard for providing healthy choices.

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

An IOM report,<sup>1</sup> conducted with the Center for Disease Control at the direction of Congress, concluded that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities during the school day for competitive foods (e.g., snacks and beverages) should be limited. In contrast, the District provides its students with a variety of snacks and beverages in its à la carte and vending machine choices. Specifically, three of 10 items tested did not meet District-developed guidelines. Further, when compared to the IOM standards, nine of the 10 items tested would not have met the standards.

Finally, District officials adequately prevented students from accessing prohibited 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 were available for purchase during lunch periods. Items made available include a variety of sports beverages, fruit flavored drinks, teas, chips, rice/corn puffs, popcorn, pretzels, crackers, cookies, granola bars, cereal bars, fruit flavored snacks, and a variety of ice cream. 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 Suffolk County. There are three schools within two buildings in operation within the District, with approximately 1,300 students attending during 2008-09. The District's budgeted expenditures for 2008-09 are approximately \$36.3 million for the general fund and \$225,000 for the cafeteria fund. During 2007-08, 3 percent of the District's students

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

qualified for Free and Reduced Meals, and the District had a 9 percent minority student population.

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

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

The District has a food service management company provide the services required for the operations of the District's school lunch program. The company is responsible for the entire kitchen staff and ordering of all food items served as well as maintaining items within the ice cream vending machine. The Food Service Director, who works for the food service management company, oversees the food service program throughout the District, includes six employees working in two buildings. There is an elementary school and a middle/high school that share the same building.

- The elementary school is composed of students in grades K through 5. Lunch periods start as early as 11:25 am and end as late as 12:45 pm.
- The middle school is composed of students in grades 6 through 8 as well as high school students in grades 9 through 12. Lunch periods start as early as 11:47 am and end at 12:21 pm.

The District has two cafeterias for student use, which serve approximately 215 lunches per day. At the middle/high school, the daily lunch menu options include a choice between two daily entrées served with milk (white, chocolate, and strawberry), fruit, and vegetables. There is an alternative choice of hamburger, cheese burger, or chicken served on a wheat roll with a garden salad or fresh vegetable sticks, a fresh fruit choice and milk. Other choices include whole-wheat mozzarella cheese pizza, oven baked mozzarella sticks with curly fries and marinara sauce, assorted deli sandwiches served on wheat bread, wheat wraps, or wheat rolls, or a specialty salad of the day. At the elementary school, the daily lunch menu options include a choice between two daily entrées served with milk (white, chocolate, and strawberry), fruit or fruit juice and vegetables. There is an alternative of a yogurt or a bagel lunch served with vegetable, fruit, milk, and mozzarella cheese wedge. Other choices include bagel with butter or cream cheese, yogurt cup with bread slice, American cheese sandwich, sun butter and jelly sandwich, or assorted deli sandwiches served on wheat bread.

The District has 11 vending machines for student use located in the middle/high school. The food service management company is responsible for the ice cream machine and another outside vendor responsible for the beverage and snack machines. The vendor orders and stocks the machine with input provided from the District as to what items are acceptable.

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 if available and/or other standards, and assessed whether the food and beverage choices available to students complied with the District's policies and SED requirements, where applicable.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

## **Audit Results**

### **Local School Wellness Policy**

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

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

The District has adopted a local school wellness policy. The policy refers to the following guideline “foods and beverages sold on campus during the school day will offer a variety of age-appropriate, healthy choices” and “vending machines will have healthy choices including nuts, low-fat chips, granola bars. Soda and candy will not be offered.” Although the District has these

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

guidelines in the policy, officials do not have detailed guidelines to use as criteria for its vending, including snacks, beverages, and à la carte items. Clearly, the policy could be enhanced by including more direction. While we recognize that the Reauthorization Act of 2004 does not establish nutritional standards for District officials to use when adopting their policy<sup>3</sup>, we believe that the more stringent guidelines promoted by the IOM should be considered by District officials to promote healthier eating habits.

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

### **Child Nutrition Advisory Committee**

Every school district is authorized and encouraged to establish a child nutrition advisory committee.<sup>4</sup> Committee members, who represent all aspects of school nutrition, are encouraged to meet at least quarterly to review topics that relate to the current nutritional policies of the district. The law encourages parents of students to be notified of the committees' existence, ability to participate, and scheduled meeting dates. Lastly, the Committee is encouraged to 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 wellness/nutrition committee, which is composed of 18 members including the Superintendent, Director of Health/Physical Education/Athletics, Food Service Director and staff, faculty, parents, school nurses, board members, and the Business Manager. The committee meets approximately five times per year to discuss topics related to nutrition, health, and physical activity. This includes changes to the wellness policy, hand-washing signs in the classrooms, the use of water shoes during use of the pool, transformation to a nut free school, foods available in the classroom, and what is served in the cafeterias.

### **School Lunch Program**

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

The SED conducts School Meals Initiative (SMI) reviews for each school district on a five-year rotating basis to determine if the lunch program complies with Federal nutrition guidelines. For these reviews, SED conducts a nutrient analysis test, for at least five menu days, using supporting documentation including menus, production reports, standard recipes and nutritional

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

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

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

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 Port Jefferson Union Free School District/Edna Louise Spear Elementary School (K through 5) for the period April 14 through 18, 2008. The review findings, dated June 16, 2008, are summarized into two areas. The first finding area Menus, production records and standardized recipes stated, “Menu, production records, and standardized recipes are used appropriately.” The second area of review was for Nutritional Analysis. The report has one recommended improvement, as follows: “currently, Port Jefferson Union Free School District is meeting the needs of the students for calories, cholesterol, sodium, fiber, iron, calcium, vitamin A, vitamin C, protein, and total fat. Saturated fat has decreased slightly from 11.97 percent to 11.84 percent but is still above the recommended standard.” The recommended saturated fat standard is less than 10 percent.

The District responded to the SED’s recommended improvements by agreeing to implement a variety of ideas provided by SED, they include:

1. Purchasing leaner meats
2. Purchasing reduced fat processed meats
3. Purchase lower fat variety breads
4. Revise specifications to prohibit vegetable oils, such as coconut oil, palm oil, palm kernel oil, and hydrogenated shortening or stick type margarine
5. Use non-stick cooking spray in place of oil or shortening for braising and sautéing
6. Use part-skim mozzarella cheese in pizza, salad bars and tacos
7. Reduce amount of cheese in sandwiches
8. Reduce ground beef in chili by half and add more beans
9. Substitute part-skim mozzarella cheese for one-half (or more) of cheddar cheese in recipes/salad bars.

## **Vending**

In addition to the foods and beverages provided by the School Lunch Program, “competitive foods”<sup>6</sup> (snacks and beverages) are available to students during the school lunch period from 11 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

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

federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities for competitive foods (e.g., snacks and beverages) be limited.<sup>7</sup>

Competitive foods are not included in the basic school lunch program and there are no Federal nutrition guidelines for these items. However, in New York State, a District may not serve soda or candy before the last lunch period ends. Education Law, Article 19, Section 915 provides that “from the beginning of the school day until the end of the last scheduled meal period; no sweetened soda water, no chewing gum, no candy including hard candy, jellies, gums, marshmallow candies, fondant, licorice, spun candy and candy coated popcorn, and no water ices except those which contain fruit or fruit juices, shall be sold in any public school within the 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” establishes standards for nutritive food components. The report concludes that if competitive foods are made available, they should consist of nutritious fruits, vegetables, whole grains, and combination products<sup>8</sup> and non-fat or low-fat milk and dairy products. 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.

#### Compliance with Policy and IOM Standards

The District’s local school wellness plan includes guidance to provide healthier alternatives for snacks, however District officials have not adopted detailed guidelines regarding vending and à la carte items. District officials and the food service management company judgmentally approve of items to offer to students in the District. The District has sent a “healthy snack suggestions”

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

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

document home to parents. The document provides specific guidelines to what constitutes a healthy snack in terms of total fat, saturated fat, sodium and sugar. In addition, the document provides a listing of snacks that are acceptable and not permitted. However, the guidelines in this document have not been adopted District-wide to be used as a standard for providing healthy choices. Based on the lack of detailed District criteria for snack and beverages, we judgmentally selected 10 snack items to test for compliance with listing sent home to parents as well as comparisons to the IOM standards. We found that three of 10 items tested did not meet the guidelines suggested to parents. Further, had the District adopted the IOM standards, nine of the items tested would not have met the IOM standards, as detailed in the following table:

<b>VENDING AND À LA CARTE ITEMS</b>		
<b>Snack Item</b>	<b>Meets District Standards</b>	<b>Meets IOM Standards</b>
Whole Grain Cinnamon Brown Sugar Breakfast Pastries	Yes	No
Whole Grain Strawberry Breakfast Pastries	Yes	No
Oatmeal Cookies	Yes	No
Fruit Flavored Cereal	Yes	No
Vanilla Cream Cookie Sandwiches	No	No
Fruit Snacks (Brand 1)	Yes	No
Fruit Snacks (Brand 2)	Yes	No
Pink Lemonade	No	No
BBQ Flavored Corn Chips	No	No
Cinnamon Flavored Cereal Bar	Yes	Yes

### Compliance with Education Law and SED Guidelines

We also found that the District adequately limited access to prohibited foods and beverages until the end of the last lunch period as required by Education Law and SED guidelines. Specifically:

- À La Carte Items — Each school building has a selection of à la carte items available for sale. The District students are not restricted as to the quantity that can be purchased of à la carte items that are for sale. The items available during the lunch period included: chips, pretzels, popcorn, marshmallow rice treats, fruit flavored snacks, graham crackers, cereal bars, whole grain breakfast pastries, fruit, whole grain soft pretzels, cereal, water, 100 percent fruit juices, flavored waters, and a variety of ice cream (elementary school only).
- 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 were available for purchase during lunch periods. The items available during the lunch period included a variety of sports beverages, fruit flavored drinks, teas, chips, rice/corn puffs, popcorn, pretzels, crackers, cookies, granola bars, cereal bars, fruit snacks, and a variety of ice cream (high school only).

The District offers food and beverage choices that provide minimal nutritional value and compete with school meal options. For example, students can purchase items such as chips, pretzels, popcorn, fruit flavored snacks, graham crackers, cereal bars, whole grain breakfast pastries, fruit, whole grain soft pretzels, cereal, crackers, granola bars, water, 100 percent fruit juices, flavored waters, sport drinks, teas and a variety of ice cream during lunch period rather than eat the meal that the District is serving. Further, some of these items would not comply with the District “healthy snack suggestion” listing and these items generally do not comply with the IOM guidelines.

We asked District officials why such products were offered on school grounds. District officials indicated there is a need to offer refreshments to students outside of the normal cafeteria hours and that vending items generate small commissions, which are used to offset cafeteria expenses. The sales from vending for the scope period were approximately \$42,000 and the 2008-09 cafeteria budget is \$225,000. While we recognize the District has a need to offer students refreshments outside of normal cafeteria hours, 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 store, located in its elementary school. Items for sale include pencils, erasers, and other school supplies; no food is sold in the store.

In addition, the District conducted school events, such as in-class activities and fundraisers. We judgmentally selected and interviewed two teachers and two principals to determine awareness of, and compliance with the local school wellness policy. Both individuals at the middle/high school stated that the school allows no food or drink in hallways or classrooms except for rare circumstances. However, at the elementary school, the individuals interviewed stated that healthy choices for snacks are encouraged through a snack list provided to parents. Celebration and snack items available on this list include fresh fruit, fresh vegetables, unsweetened applesauce, whole grain bread or crackers, low-fat plain yogurt, low-fat string cheese, animal crackers, baked chips, cereal, cereal bars, fruit and yogurt bars or bites, low-fat popcorn, low sodium pretzels, low-fat pudding, rice cakes, water, low-fat milk, and 100 percent fruit juice. The individuals interviewed stated that food is largely sold during fundraisers, whereas bake sales are not held during the school day; all fundraisers must be approved by school administration.

While such items would generally comply as healthy choices, certain items 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 which standards should be used to guide food and beverage choices offered to students.

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

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the GML, Section 2116-a (3)(c) of the Education Law and Section 170.12 of the Regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Sincerely,

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

## **APPENDIX A**

### **RESPONSE FROM DISTRICT OFFICIALS**

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



PORT JEFFERSON UNION FREE SCHOOL DISTRICT

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**Colleen Lipponer, CPA**  
Assistant Superintendent for Business

*-via certified mail, return receipt requested-*

June 22, 2009

Stephen J. Hancox, Deputy Comptroller  
Office of the State Comptroller  
Division of Local Government and  
School Accountability  
110 State Street  
Albany, NY 12236

**Re: Port Jefferson Union Free School District  
Response to Nutrition Audit (Report Number: S9-9-30)**

Dear Mr. Hancox:

On behalf of the Board of Education of the Port Jefferson Union Free School District (the "Board"), I would like to thank you and your staff for providing us with an opportunity to respond to the Draft Nutrition Audit - Report Number S9-9-30 ("Draft Audit Report"), which was prepared by your Office. The exit conference held on May 19, 2009 provided further opportunity to clarify and substantiate some of the issues raised in the preliminary report.

The School District is committed to offering its students healthy and nutritional food choices. To that end, the School District has developed and adopted a Wellness Policy to promote student health and wellness, established a wellness/nutrition committee comprised of 18 members, including administrators, board members, faculty and parents and implemented improvements to its lunch program as a result of a recent School Meals Initiative (SMI) review conducted by the New York State Education Department. These efforts have enabled the School District to make significant improvements to its nutritional program and to the food and snacks available to students. The District will continue its efforts to foster the health and well being of its students, taking into account the recommendations offered by your Office as discussed more fully below.

As a preliminary matter, while the Board acknowledges and takes seriously the criticisms and recommendations contained in the Draft Audit Report, we are concerned that the Draft Audit Report would lead a reader to conclude that the School District has failed to comply with performance standards applicable to the School District's nutritional program. It is our understanding that the primary purpose of the audit conducted by your Office 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." Based upon the foregoing, it would logically follow that the Draft Audit Report should accurately assess the School District's nutritional program using *established* guidelines of the New York State Education Department and the National School Lunch Program (hereinafter "NSLP"), together with the applicable laws and regulations governing wellness policies in schools<sup>1</sup>; however, the Draft Audit Report is largely based upon performance standards developed by the Institute of Medicine (hereinafter referred to as "IOM standards"), which as you correctly note, do not apply to the School District.<sup>2</sup> To our disappointment, these IOM standards, although inapplicable, were used by your Office to measure and evaluate the success of the District's nutritional program. In the School District's opinion, this measurement, even if used for comparative purposes by your Office, is misleading to 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.

See  
Note 1  
Page 16

See  
Note 2  
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Notwithstanding the above-referenced concerns, the School District appreciates the suggestions and recommendations offered by your Office. The Draft Audit Report provided to the School District lists five recommendations resulting from your exhaustive review. This letter is intended to present the School District's response to the findings contained in the Draft Audit Report.

### *The District's Local Wellness Policy*

The Draft Audit Report offers two recommendations in connection with the School District's Student Wellness Policy. Specifically, it recommends that the School District "amend its local wellness policy to specify which standards should be used to guide food and beverage choices offered to students" and that "all foods and beverages served to students be authorized by the local wellness policy."

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<sup>1</sup> Section 204 of Public Law 108-265, June 30, 2004, Child Nutrition and WIC Reauthorization Act of 2004.

<sup>2</sup> Notably, the IOM standards did not apply to the School District's nutritional program for the audit period of September 1, 2007 through October 31, 2008.

The School District's Student Wellness Policy states, in relevant part, that "the District shall ensure that reimbursable school meals meet or exceed the program requirements and nutritional standards found in federal and state regulations." Your review of the policy indicates that, although there are guidelines contained in the policy, "officials do not have detailed guidelines to use as criteria for its vending, including snacks, beverages and ala carte items." The School District will undertake a review of its current policy in an effort to make it more comprehensive and to further ensure that the policy is in compliance with the applicable law and regulations to maximize the nutritional aspects of food, beverages and snacks offered to our students.

### *Adoption of the IOM Standards*

As noted above, and echoed by your Office in your Draft Audit Report, the IOM standards do not currently apply to the School District. Notwithstanding the foregoing, we thank you for your suggestion.

### *SED Requirements for Traditional School Lunches*

The State Education Department conducted a School Meals Initiative (SMI) review of the School District in April 2008. You correctly state that the SED review found that "menu, production records and standardized recipes are used appropriately" by the School District and that the School District "is meeting the needs of the students for calories, cholesterol, sodium, fiber, iron, calcium, vitamin A, vitamin C, protein and total fat." The SMI review did find that the levels of "saturated fat ... are still above the recommended standard." In response, the School District implemented several initiatives to reduce the saturated fat levels offered to its students. The School District will continue its efforts to meet and exceed the recommended standards identified by SED.

Notably, for the most part, your Office determined that the School District was in compliance with New York State Education Law and SED guidelines, finding that the School District "adequately prevented students from accessing prohibited foods and beverages before the end of the last scheduled meal period as required by Education Law and SED guidelines." We will however, continue our review of the school lunch program to further encourage and promote student health and wellness throughout the School District.

### *Competitive Foods*

The Draft Audit Report accurately states that there are no Federal guidelines for competitive foods (snacks and beverages). On the State level,

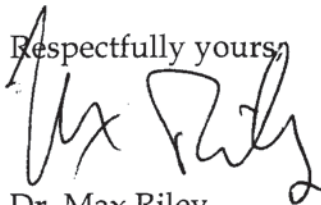
Education Law prohibits the sale of certain enumerated sweetened foods from the beginning of the school day until the end of the last scheduled meal period.<sup>3</sup> Your Office has acknowledged that the District is in compliance with this law and with the SED guidelines for all of its vending machine operations. The School District will review its offerings of competitive foods to its students to support their healthy food choices.

### *Summary*

As required, the Board of Education and Administration will be developing a corrective action plan to specifically address each recommendation contained in the State Comptroller's Audit. This Plan will be adopted by the Board and submitted within ninety days of receipt of the final audit report, to the State Comptroller's Office and the New York State Education Department.

We thank the Comptroller for bringing these matters to our attention.

Respectfully yours,



Dr. Max Riley  
Superintendent

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<sup>3</sup> N.Y. Educ. Law § 915 (2008)

## **APPENDIX B**

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

#### Note 1

As indicated in the audit report, we reviewed 10 vending and à la carte products offered in the District and found that three of the 10 products did not comply with District's own criteria, applicable to the District's nutritional program.

#### Note 2

As detailed in our report, the audit reviewed several aspects of the school's efforts to ensure all food available to students during the school day and at school activities met established nutritional guidelines, not just compliance with IOM standards. After consulting with health professionals representing several major medical groups, we selected the IOM standards as performance criteria to evaluate the District's competitive foods because they generally offered healthier food and beverage choices to students. IOM developed these standards for schools, with attention given to foods and beverages that compete with the NSLP offerings. We believe the IOM standards apply to school districts and are superior to other published guidelines.