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September 14, 2009

Mr. Terry MacNabb  
Superintendent of Schools  
Waterloo Central School District  
109 Washington Street  
Waterloo, New York 13165

Report Number: S9-9-36

Dear Mr. MacNabb 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 Waterloo Central 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 on 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 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, established a child nutrition advisory committee, and the most recent State

Education Department (SED) review, in 2006, found that the District did not fully comply with Federal guidelines and subsequent to the review, steps were taken to bring the school lunch program into compliance. In addition, interviews of District personnel that conduct school events indicate that most were aware of the District's wellness policy.

We found that the District could improve its efforts to promote healthy eating habits. The District wellness policy provides direction for its own specific comprehensive nutritional standards to guide food and beverage choices for students during the school day.

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

An IOM report,<sup>1</sup> conducted with the Center for Disease Control at the direction of Congress, concluded that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities during the school day for competitive foods (e.g., snacks and beverages) should be limited. In contrast, the District provides its students with a wide variety of snacks and beverages in its à la carte choices. Specifically, one of the 10 items tested did not comply with the District's own standards. Further, when compared to the IOM standards, none of the 10 items would have met the standards.

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 a variety of flavored whole milks, chips, pretzels, cookies, marshmallow rice treats, sports drinks, flavored waters and variety of ice creams, were available for purchase during lunch periods. By making such products available to students, District officials are limiting their efforts to encourage healthy food choices.

## **Background and Methodology**

The Waterloo Central School District (District) is located in Seneca County. There are five schools in operation within the District, with approximately 2,000 students attending during the 2008-09 school year. The District's budgeted expenditures for 2008-09 are approximately \$33 million for the general fund and \$762,000 for the cafeteria fund. During 2007-08, 38 percent of the District's students qualified for Free and Reduced Meals and the District had a 7 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

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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.

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 School Lunch Manager who oversees the food service program, which includes 23 full time employees working in five buildings. There is a primary school, elementary school, intermediate school, middle school and high school:

- The primary school is composed of students in grades K through 2. Lunch periods run for 30 minutes starting at 11:00 am and ending at 1:15 pm.
- The elementary school is composed of students in grades K through 5. Lunch periods run for 30 minutes starting at 11:25 am and ending at 1:10 pm.
- The intermediate school is composed of students in grades 3 through 5. Lunch periods run for 30 minutes starting at 10:55 am and ending at 1:10 pm.
- The middle school is composed of students in grades 6 through 8. Lunch periods run for 30 minutes starting at 10:24 am and ending at 12:12 pm.
- The High School is composed of students in grades 9 through 12. Lunch periods run for 30 minutes starting at 10:49 am and ending at 12:42 pm.

The District has five cafeterias for student use, which serve approximately 1,225 lunches per day. The daily lunch menu options differ depending on the school the student is attending. The elementary school menu includes a choice of a special of the day entrée or alternative special entrée, choice of one of two substitute entrees that are offered everyday or a choice of an option made on Tuesday and Thursday only, with fruit and vegetables and choice of milk in low-fat varieties. The Middle School and High School both offer a choice of a special hot entrée, a choice of one of the three available daily entrees or choice of entrée available on Friday only, with fruit and vegetable, and a choice of low-fat milk.

The District has five vending machines for student use located throughout the District. The District does not own any vending machines. The vending companies order and stock the machines with food items based on what the students are buying and if it meets District policy. District officials stated that responsibility for the vending machines resides with the groups that sponsor the particular machine.

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

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

## **Audit Results**

### **Local School Wellness Policy**

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

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

The District has adopted a local school wellness policy. The policy provides direction for its own specific comprehensive nutritional standards to guide food and beverage choices for students during the school day. The policy refers to nutritional guidelines, when it states, "The goal is to encourage all students and staff to engage in healthy eating habits by providing nutritious food choices which are high in nutrients, low in fat and added sugars, and of moderate portion size." The policy then specifically details the nutritional guidelines for the District to follow. However, 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

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

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

more stringent guidelines promoted by the IOM should be considered by District officials to promote healthier eating habits. In addition, the policy could be enhanced to include the list of fundraising alternatives created by the wellness committee that promote physical activity, non-food items and healthy food choices, instead of referencing that it will be found in each school's main office.

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 committee, which is composed of 13 members including principals, nurses, director of physical education, food service department manager, food service department cook, parents, health teacher, assistant superintendent of instruction, board of education member and students. The committee meets approximately three times per year to discuss topics related to nutrition, health, and physical activity. This includes the creation of the school wellness policy, discussion of district fundraisers, conducted school health index assessment, review of tobacco usage and planning events for wellness days.

### **School Lunch Program**

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

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

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<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.

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 Lafayette School (grades 3-5) for the period October 2 through 6, 2006. The review findings, dated November 20, 2006, are summarized into two areas — “Menus, production records and standardized recipes are appropriate and support the nutrient analysis” and Nutritional Analysis. The report has three recommended improvements, it states:

1. Decrease the amount of total and saturated fat served to in grades 3-5
2. Increase the amount of iron served to in grades 3-5
3. Increase the amount of calories served to in grades 3-5.

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

1. Review purchased prepared foods to determine if lower fat products would be acceptable and affordable. Use fat-free mayonnaise in salads and condiment toppings. Purchase lower fat ranch dressing. Purchase more lean cuts of meat (deli and ground)
2. Increase portion size and variety of fruits and vegetables
3. Increase amount of pasta, rice, and potatoes on menu cycle. Increase serving sizes when appropriate and affordable, offering larger serving size and/or extra servings of bread and grains.

## **Vending**

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

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

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

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

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 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

District policy provides specific nutritional value guidelines for both food and beverages sold or served anywhere on school property during the school day, which includes à la carte and vending. The wellness policy guidelines are broken into elementary school and secondary school standards. Both school levels are subject to snacks that are no more than 7 grams of total fat per serving (excluding nuts), no more than 2 grams of saturated fat per serving, and no more than 15 grams of sugar. Beverages are limited in the elementary schools to 100 percent fruit or vegetable juice, milk, and water. All secondary schools beverages shall not exceed 20 ounces, and can be flavored or plain water, drinks that contain at least 50 percent fruit juice, unflavored or flavored low-fat or fat-free milk, electrolyte replacement drinks that don’t contain more than 15 grams of sugar per 8 ounce serving, and no soda or carbonated drinks.

We judgmentally selected 10 snack items to test for compliance with the District’s own nutritional standards and comparisons to the more stringent IOM standards. We found that one item did not meet the District’s own standards for snacks and beverages. Further, had the District adopted the IOM standards, none of the items tested met the IOM standards, as detailed in the following table:

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

VENDING AND À LA CARTE ITEMS		
Snack Item	Meets District Standards	Meets IOM Standards
Strawberry Kiwi flavored drink	Yes	No
Chocolate flavored low-fat Milk	Yes	No
Vanilla flavored whole Milk	No	No
Grape flavored sports drink	Yes	No
Cranberry Grapefruit flavored water	Yes	No
Sports drink	Yes	No
Chocolate chip cookies	Yes	No
Marshmallow Rice Treat	Yes	No
Chocolate chunk cookies	Yes	No
Pretzels	Yes	No

Compliance with Education Law and SED Guidelines

We also found that District officials 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 — The District offers the students a selection of à la carte items in all schools. According to the school lunch manager, the point of sale software used by the District allows parents of each student to place restrictions on the à la carte items their child can purchase. The schools have a selection of à la carte items available including chips, fruit rolls, pretzels, marshmallow rice treats, frozen 100 percent fruit juice drink, sports drinks, cookies, crackers, waters, flavored waters, flavored whole milks, 100 percent juices and variety of ice creams.
- Vending Machines — We found that all vending machines were operated in accordance with Education Law and SED guidelines (during the lunch period). The only vending machine available for students to purchase from during lunch periods contained water. All other vending machines that were available for student use were on timers.

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 chips, fruit rolls, pretzels, marshmallow rice treats, sports drinks, flavored waters, cookies, crackers, flavored whole milks, and a variety of ice creams. Although these items generally comply with the District’s local school wellness policy, the items would not always meet IOM guidelines.

We asked District officials why such products were offered on school grounds. District officials indicated that vending machines are used to provide water during the day and as a convenience for students after normal school hours. According to District officials, the District does not deal directly with any vending machine company. For the vending machines located within the

District, the agreements are between the vendor and the club or group running the machines. District officials stated that responsibility for the vending machines resides with the group that sponsored the machine. Therefore, the District was unable to provide us with figures on vending machines sales or revenues.

### **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.

District officials stated that there are no stores operating in the school system.

In addition, the District conducted school events, such as in-class activities and fundraisers. We judgmentally selected and interviewed two teachers and two principals to determine awareness of, and compliance with the local school wellness policy. Each of the principals stated that they were aware of the wellness policy, while the teachers were unfamiliar with the specifics of the policy. All individuals stated that only store bought items were allowed in school for in-class activities. They stated that food in classrooms is discouraged because of allergies, but it is at the teacher's discretion if food is allowed in their classroom. The wellness policy states, "At any school function (parties, celebrations, receptions, sporting events, etc) healthy food choice options should be available to students. The use of foods of minimal value as learning incentives should not be practiced, and healthy food choices or non-food items should be substituted." One teacher explained that he asks parents during open houses and with notes home to supply nutritious store bought items for in-class activities. Celebration and snack item examples offered included cupcakes, cookies, popcorn, fruit, and pizza parties.

Further, the policy states, "The Waterloo Central School District highly encourages organizations to use non-food items or foods designed for delivery and consumption after school hours as fundraisers. All fundraising projects are encouraged to follow the District Nutrition Standards. All fundraising projects for sale and consumption within and prior to the instructional day will be expected to make every effort to follow the District's Nutrition Standards when determining the items to be sold. Items being sold that do not meet the District Nutrition Standards may be acceptable for student consumption within moderation (i.e. limit quantity sold to an individual student). Items being sold that do not meet the District Nutrition Standards may be acceptable when offered on an intermittent basis. The Committee will develop a list of fundraising alternatives that promote physical activity, non-food items and healthy food choices. The list will be available in the main office of each school building." Although the list was not available, fundraiser examples included shirts, spring picture, beaded bracelets, carnations, pins, ribbons, hats, flannel day and dress down day. While such items would generally comply with the District's wellness policy, items such as cupcakes and pizza would not always comply with the more stringent IOM guidelines. By making such products available to students, District officials are limiting their efforts to encourage healthy food choices.

### **Recommendations**

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

2. District officials should ensure that all foods and beverages that are served to students are authorized by the local school wellness policy.
3. District officials should ensure that the traditional school lunch always meet the SED requirements.
4. District officials should consider limiting the competitive foods available to students.
5. District officials should consider providing only healthy snacks to students for in-classroom activities.
6. District officials should consider amending the policy to include the list of fundraising alternatives that promote physical activity, non-food items and healthy food choices as developed by the Wellness Committee.
7. District officials should closely monitor vending machines run by groups or organizations within the District to ensure healthy foods and beverages are provided.

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.

# Waterloo Central School District

District Offices

109 Washington St., Waterloo, N.Y. 13165

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May 20, 2009

[REDACTED]  
Office of the State Comptroller  
State Office Building, Room 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

RE: Nutritional Audit Response

Dear [REDACTED]:

Thank you for this opportunity to respond to the Waterloo CSD Nutritional Audit. A fundamental area of concern in our response is the use by the auditors of the Institute of Medicine (IOM) standards. The auditor's use of IOM standards in this report is the first time that our District had even heard of these standards. Not only was it the first time that these standards were made known to us but it must also be emphasized that nowhere in the nutrition guidelines from the State Education Department is IOM mentioned. The inclusion in the audit report of a chart comparing the Waterloo CSD tested products to IOM standards is misleading. Readers of this report might conclude from this chart and the use of the IOM standards by the auditors that the Waterloo Schools are completely out of compliance with state mandates related to nutrition. The auditor's introduction and use of a set of standards that have not been accepted by SED nor known to the school is, in my opinion, an unfair practice and potentially misleading. The Waterloo CSD takes seriously its responsibility to our students, staff and community to provide a healthy and nutritional food service program. This is accomplished through Board Policy, our Wellness Committee, and on-going monitoring of the food products that are available in our schools.

See  
Note 1  
Page 16

See  
Note 2  
Page 16

The following is the Waterloo School District's response to the recommendations contained in the audit:

**CORRECTIVE ACTION**

**Recommendations:**

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

**District Response:**

The District will review the IOM standards for consideration of implementing the standards in our food offerings and fundraising activities.

**Recommendations:**

2. District officials should ensure that all foods and beverages that are served to students are authorized by the local school wellness policy.

**District Response:**

The District will review all food items available through the School Lunch Program to ensure that all food and beverage offerings meet the Districts Wellness Policy Guidelines. The audit found one milk product that did not meet the guidelines. This product is no longer available in our district.

**Recommendations:**

3. District officials should ensure that the traditional school lunch always meets the SED requirements.

**District Response:**

The District will continually monitor food served in the traditional lunch to ensure that we meet all SED regulations.

**Recommendations:**

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

**District Response:**

The District will review all ala carte food and beverage items, analyze them for nutritional value, as well as comparing these values to the SED regulations and the Districts Wellness Policy Guidelines. The District will reduce the number of competitive foods available.

**Recommendations:**

5. District officials should consider providing only healthy snacks to students for in-classroom activities.

**District Response:**

Building Principals and Teachers will receive a copy of the Wellness Policy. Principals and teachers will be encouraged to request that parents who provide foods for classroom activities are healthy food choice items.

**Recommendations:**

6. District officials should consider amending the policy to include the list of fundraising alternatives that promote physical activity, non-food items and healthy food choices as developed by the Wellness Committee.

**District Response:**

The District is currently updating the Wellness Policy to include appropriate fundraising activities.

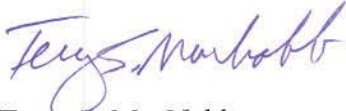
**Recommendations:**

7. District officials should closely monitor vending machines run by groups or organizations within the District to ensure healthy foods and beverages are provided.

**District Response:**

The District will monitor vending machine sales to ensure that appropriate beverages are being sold. Food sales from vending machines are not allowed. Student clubs that receive commission checks from vendors filling the vending machines will be required to get usage reports.

Respectfully submitted,



Terry S. MacNabb  
Superintendent of Schools

CC: Patricia Johnson, Assistant Superintendent for Business  
Brian Corey, Food Service Director  
BOE Members

## **APPENDIX B**

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

#### Note 1

Our audit reported on the generally positive results of SED's most recent SMI review of the School Lunch Program and the District's corrective actions to address the review's recommendations, and also reported on the District's compliance with Education Law and SED guidelines for à la carte offerings and vending machines' permitted hours of operation.

#### Note 2

As mentioned in the report, there is a lack of uniform nutritional guidance from New York State for competitive foods. 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.