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September 14, 2009

Mr. George J. Goodwin
Superintendent of Schools
Lansingburgh Central School District
576 Fifth Avenue
Troy, New York 12182

Report Number: S9-9-34

Dear Mr. Goodwin 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 Lansingburgh Central School District (District) in our audit. The audit period was from September 1, 2007 to November 30, 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 some steps to ensure that students may purchase healthy food and beverages items, the District still offers food and beverages that do not meet established nutritional guidelines and compete with the healthier choices offered. The District has adopted a wellness policy and the most recent State Education Department (SED) review, in 2006, found

that the school lunch program complied with Federal guidelines. In addition, interviews of District personnel that conduct school events indicate that they are aware of the District's wellness policy.

We found that the District could improve its efforts to promote healthy eating habits. The wellness policy does not establish a plan to monitor District compliance, nor does it detail nutritional standards that guide the food and beverage choices provided or sold to students. Further, the District established a wellness committee, although the committee does not currently meet. District officials told us they use a combination of comprehensive nutritional standards (i.e., food service management company's Balanced Choices Program and the beverage vendor's school policy) to guide à la carte and vending food and beverage choices for students.

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

An IOM report,¹ conducted with the Center for Disease Control at the direction of Congress, concluded that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities during the school day for competitive foods (e.g., snacks and beverages) should be limited. In contrast, the District provides its students with a wide variety of snacks and beverages in its à la carte and vending machine choices. Further, many of the District's à la carte and vending choices do not comply with nutritional standards. Although all snack items tested complied with the District's own program, the program guidelines only require 50 percent of the items offered to meet the precise nutritional standards of the program, allowing unhealthy snacks to be offered to students at the same time. However, we compared 10 items to the IOM guidelines; we found that none of the 10 items would 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. This was done by restricting the sale of a variety of diet sodas with a vending machine timer. However, foods and beverages restricted per IOM standards, such as a variety of flavored water, diet tea, ice cream, chips, and cookies, were available for purchase during lunch periods. 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 Rensselaer County. There are four schools in operation within the District, with approximately 2,600 students attending during 2008-09. The District's budgeted expenditures for 2008-09 are approximately \$36.6 million for the general fund and \$880,000 for

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

the cafeteria fund. During 2007-08, 47 percent of the District's students qualified for Free and Reduced Meals and the District had a 26 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 that provides meal service to students, including employment of staff and management of food inventory and supplies. A Food Service Director oversees the food service program and snack vending operations, which include 25 employees working in four buildings. There are two elementary schools, one middle school and one high school:

- The elementary schools are composed of students in grades K through 5. Lunch periods run for 20 minutes starting as early as 10:45 am and ending as late as 1:10 pm.
- The middle school is composed of students in grades 6 through 8. Lunch periods run for 20 minutes starting at 10:48 am and ending at 12:36 pm.
- The High School is composed of students in grades 9 through 12. Lunch periods run for 20 minutes starting at 10:48 am and ending at 12:36 pm.

The District has four cafeterias for student use, which serve approximately 1,600 lunches per day. The daily lunch menu options are different for the district's elementary school students, than for older students. The elementary schools lunch menu offers a choice of a special of the day entree including vegetable, fruit, bread and dairy. A daily sandwich alternative is available to the entrée on the following days: Monday-Bologna, Tuesday-Ham and Cheese, Wednesday-Turkey, Thursday-Mixed Sub, and Friday-Tuna Salad. The High School offers a more detailed lunch menu that includes a choice of meal from one of four different menus, featuring an entrée, pizza, hot sandwich, or cold sandwich, included with all the meals is vegetable, fruit, and milk.

The District has seven vending machines for student use located throughout the District; the majority are located in the high school. The District uses two outside vendors to stock the beverage and ice cream machines. The food service management company personnel stock the snack machine available for student use. The beverage vendor orders and stocks the machines with items allowed by its company policy. The ice cream vendor orders and stocks the machines

under the observation of the food service management company with an assortment of healthy and regular choice items. The snack machine, filled by the food service management company, uses the management company's balance choice snack program to guide ordering and stocking the machine. Food service personnel and district staff review the food choices stocked by the vendors through observation of the machines. District officials also rely on students and parents to communicate concerns regarding vending items.

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

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

Audit Results

Local School Wellness Policy

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

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

The District has adopted a local school wellness policy. However, the policy does not establish a detailed plan for measuring implementation of the policy, as required. District officials stated

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

that the implementation of the policy and continued evaluation was conducted informally by the District Business Administrator and the Director of Pupil Personnel, with no formal written guidelines. In addition, the policy states “Foods and beverages sold or served at school will meet the nutrition recommendations of the *U.S. Dietary Guidelines for Americans*.” However, the policy could be enhanced by including more direction. For example, although District officials use the beverage vendor company policy for beverage machine guidelines, and the food service management company “50/50 balanced choice snack program” for snack vending and à la carte items, the guidelines are not specifically referenced in the policy. In addition, while we recognize that the Reauthorization Act of 2004 does not establish nutritional standards for District officials to use when adopting their policy,³ 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.⁴ 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 committee’s 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 10 members including school nurses, board of education member, principal, physical education teacher, parent, business administrator, food service director and director of pupil personnel. However, the committee does not currently meet, therefore notification of meetings and member participation is not done. Further, the Board of Education is updated by topic as needed by the Superintendent or Director of Pupil Personnel. District officials stated that the committee met, prior to the adoption of the wellness policy, to discuss topics related to nutrition, health, and physical activity. This included creating the wellness policy, reviewing the culture of school buildings, restriction of food, education in curriculum, physical education topics, physical activity for students, exercise and body mass index requirements.

School Lunch Program

Schools that participate in the NSLP must meet Federal nutrition guidelines as outlined in the Department of Health and Human Services’ “Dietary Guidelines for Americans.”⁵ In March 2008, the State Education Department (SED) issued a memo “Incorporating the 2005 Dietary

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

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

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

Guidelines for Americans into School Meals,” which instructs school districts to implement the 2005 guidelines within the current meal pattern requirements and nutritional standards. The memo further outlines the promotion of “increased consumption of whole grains, fruits and vegetables, fat-free or low-fat milk, and dairy products.”

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

The last SMI review was conducted for the Turnpike Elementary School for the period February 13 through 17, 2006. The review findings, dated September 8, 2006, are summarized into two areas — Menus, production records and standardized recipes are used and Nutritional Analysis. The report states: “The Child Nutrition Program of Lansingburgh Central School District is currently meeting the nutritional requirements of the Child Nutrition Program’s School Meals Initiative.”

Vending

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

Competitive foods are not included in the basic school lunch program and there are no Federal nutrition guidelines for these items. However, in New York State, a District may not serve soda or candy before the last lunch period ends. Education Law, Article 19, Section 915 provides that “from the beginning of the school day until the end of the last scheduled meal period; no sweetened soda water, no chewing gum, no candy including hard candy, jellies, gums, marshmallow candies, fondant, licorice, spun candy and candy coated popcorn, and no water ices except those which contain fruit or fruit juices, shall be sold in any public school within the state.” SED guidelines also provide that beverages labeled as, “aerated” or that bubble and fizz for several minutes after opening are to be categorized as “Soda Water.” However, other than this clarification, the SED has not published or endorsed criteria for competitive foods. An SED official told us “we do not provide an approved listing because it would be too extensive and would change every day 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

⁶ Child Nutrition and WIC Reauthorization Act of 2004 section 210.11

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

meetings, we decided to compare district offerings to the Institute of Medicine (IOM) guidelines. The IOM standards were not required to be adopted and followed by school districts as part of our audit. The IOM report entitled “Nutritional Standards for Foods in Schools” also establishes standards for nutritive food components. The report concludes that if competitive foods are made available, they should consist of nutritious fruits, vegetables, whole grains, and combination products⁸ and non-fat or low-fat milk and dairy products. It also recommends imposing restrictions on the sale of foods and beverages with high fat, saturated fat, sodium, etc.

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

Compliance with Policy and IOM Standards

District officials indicated that snack vending and à la carte items, both snack and beverage, were subject to the food service management company’s “50/50 Balance Choice Program” guidelines and beverage vending is subject to the vendor’s own school policy, although the District’s local school wellness plan did not clearly specify this was the case.

The Balanced Choice Program allows snack items that meet the following criteria, total calories of 200 or less, 35 percent of calories from fat, 10 percent of calories from saturated fat, 480 mg of sodium and 35 percent of sugar by weight, excluding nuts, seeds, nut butters, fruits and vegetables. The Balance Choice Program states that the beverage items must be 100 percent fruit or vegetable juice limited to 12 oz portion size, fat-free or 1 percent milk in 8-16 oz portion size, unlimited size water and flavored water without added sugar, caffeine-free except flavored milk, carbonated water and 100 percent carbonated fruit juice with USDA approval. The District is able to choose the level of participation in the program, deciding on the percentage of items offered that would meet the criteria. The District has chosen that at least 50 percent of the à la carte items offered must meet the Balanced Choice Program guidelines.

The vendor’s beverage school policy includes acceptable high school vending items including water, no or low-calorie beverage with 10 calories or less per 8 oz serving. In addition, fat-free or low-fat milk, juice and sports drinks in 12 oz servings or less that meet the following calories per 8-ounce serving: fat-free or low-fat flavored milk with 150 calories or less, 100% juice with no added sweeteners, with 120 calories or less and other drinks with 66 calories or less.

We judgmentally selected one of the District’s elementary schools to test for compliance with the District’s own nutritional snack standards. We found that 50 percent of all items tested met the

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

Balanced Choice Program standards. Although the test results showed compliance with the District’s own policy, the guidelines only require half of the items offered to meet the precise nutritional standards of the program.

Further, we judgmentally selected 10 snack items for comparisons to the IOM standards. Had the District adopted the IOM standards, none of the items tested met the IOM standards, as detailed in the following table:

VENDING AND À LA CARTE ITEMS	
Snack Item	Meets IOM Standards
Peach Papaya flavored Diet White Tea	No
Sour Cream and Onion Potato Chips	No
Strawberry Sundae Crunch Ice Cream Bar	No
Cheese flavored Nacho Chips	No
Blueberry Frosted Tarts	No
Chocolate Chip Cookie Sandwich	No
Ice Cream Bar	No
Chocolate Chip Soft Cookies	No
Vanilla Ice Cream Bar	No
Vanilla Fudge Ice Cream Cone	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 — Elementary school à la carte items are sold after lunch is served. In addition, according to the food service director, the District’s food service point of sale software restricts the sale of à la carte items for elementary school students at the direction of the student’s parent. The middle and high schools do not offer à la carte items for sale. The elementary schools have a selection of à la carte items available including cookies, chips, and a 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). However, foods and beverages restricted per IOM standards, such as a variety of flavored water, diet tea, ice cream, chips, and cookies, were available for purchase during lunch periods. Positively, timers were set on the diet soda items located in the high school cafeteria machine, restricting sales until after the last lunch period.

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 cookies,

chips, and a variety of ice creams, flavored waters, and diet teas during the lunch period rather than eat the meal that the District is serving. Further, these items generally do not comply with the District's guidelines, or the IOM guidelines.

We asked District officials why such products were offered on school grounds. District officials explained that there is a need to offer refreshments to students outside of the normal cafeteria hours and that vending items generate commissions, which are used to offset the cost of operating the cafeterias. The revenues from vending for the scope period were approximately \$21,900 and the 2008-09 cafeteria budget was \$880,000. In addition, District officials stated that a previous attempt at eliminating all snacks was met with parental dissatisfaction, which led to reinstatement of the program. While we recognize the parents' concerns as well as the District's need to offer products outside the normal school day, 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.

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, one assistant principal and one principal to determine awareness of, and compliance with the local school wellness policy. Each individual stated that he or she was aware of the policy and that they all try to promote healthy choices for students. This applied to in-class activities, whether a celebration or snack, or a fundraiser. Further, in-class activity items to be shared are required to be store bought. Celebration and snack item examples offered included cupcakes, cookies, fresh fruit, crackers, vegetables and dip, popcorn, fruit cups, fruit roll ups, cereal bars, pizza, bagels, juice, water and hard candy. Fundraiser examples included sales of entertainment books, cookie dough, holiday gifts, wrapping paper and dollar shamrocks. While such items would generally comply with the District's wellness policy, they would not always comply with the more stringent IOM guidelines. By making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

Recommendations

1. District officials should amend the local school wellness policy to establish a plan for measuring implementation of the policy.
2. District officials should amend the local wellness policy to specify which standards should be used to guide food and beverage choices offered to students.
3. District officials should consider adopting the IOM standards for the local school wellness policy.

4. District officials should ensure the school wellness committee periodically meets to fulfill the primary committee functions.
5. District officials should ensure that all foods and beverages that are served to students are authorized by the local school wellness policy.
6. District officials should consider limiting the competitive foods available to students.
7. District officials should consider providing only healthy snacks to students for in-classroom activities and fundraisers.

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

Sincerely,



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

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

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

LANSINGBURGH CENTRAL SCHOOL DISTRICT

At Troy
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Troy, New York 12182
www.lansingburgh.org

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Superintendent of Schools
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May 21, 2009

██████████
Office of the State Comptroller
State Office Building
44 Hawley Street, Room 1701
Binghamton NY 12901

Re: Report Number: S9-9-34

Dear ██████████

It was a pleasure meeting with the representatives from your office on Monday May 4, 2009 for our exit conference. We feel that a thorough review of our policies and procedures was completed, and find the recommendations to be helpful as we continuously strive to improve and expand our processes.


We are satisfied by your finding that we meet all SED and District guidelines for nutrition. We understand that OSC is recommending use of the IMO standards and we will review these as a possible guideline update for Lansingburgh CSD. We would like to clarify that the District was not made aware of the IMO standards until the exit interview with OSC staff. The only guideline we had prior to this meeting was the U.S. Dietary Guidelines for Americans, which we were following. Since no guidelines existed for appropriate snacks, the District instituted its 50/50 policy and instructed staff to help students in making healthy choices. Since students are dealing with these choices outside of school every day, we felt the need to teach how to make the right choices. Full implementation of the IMO standards would completely restrict offerings and students would only be able to choose outside the school setting.

The District did remove all snack offerings during the 2006-07 school year. Numerous parental complaints were received during this change. Additionally, the district lost approximately \$40,000 in revenue during that time period. If that type of revenue decline were allowed to continue, the District would be required to raise meal prices. This District is committed to ensure all students eat healthy. For many of our students, the meals they receive in school may be the only nutritional meal of the day, therefore raising prices could negatively impact all our students.

We respectfully disagree with the statement "The District offers food and beverage choices that provide minimal nutritional value and compete with school meal options." In both of our elementary buildings, students are unable to purchase any snack until after they have eaten their lunch. In our Middle School, the only snacks available are ice cream and students are allowed to purchase this only after finishing their meal. These snacks cannot compete with meal options since students must eat prior to purchasing the snack.

See
Note 1
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In closing, the District would like to commend the OSC staff for their professionalism and thoroughness during this audit process. We appreciate the comments and suggestions made during this process and look forward to using these suggestions to further strengthen our nutritional offerings.

Sincerely,

George J. Goodwin
Superintendent of Schools

cc: Lisa Kyer, Business Administrator
Lansingburgh CSD Board of Education

APPENDIX B

OSC COMMENTS ON DISTRICT OFFICIALS' RESPONSE

Note 1

During our fieldwork, we noted that vending machines (mostly in the high school) offered students the opportunity to purchase items such as ice cream, chips and cookies during the lunch period. These competitive foods not only provide minimal nutritional value, but also directly compete with school meal options.