



THOMAS P. DiNAPOLI
COMPTROLLER

STATE OF NEW YORK
OFFICE OF THE STATE COMPTROLLER
110 STATE STREET
ALBANY, NEW YORK 12236

STEVEN J. HANCOX
DEPUTY COMPTROLLER
DIVISION OF LOCAL GOVERNMENT
AND SCHOOL ACCOUNTABILITY
Tel: (518) 474-4037 Fax: (518) 486-6479

September 14, 2009

Dr. Richard S. Marsh
Superintendent of Schools
Bethpage Union Free School District
10 Cherry Avenue
Bethpage, NY 11714

Report Number: S9-9-32

Dear Dr. Marsh 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 Bethpage 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, established a health and wellness committee, and the most recent State Education Department (SED) review, in 2005, 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, no foods or beverages are sold in school stores, and 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 detail nutritional standards that guide the food and beverage choices provided or sold to students. 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,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 variety of snacks and beverages in its à la carte and vending machine choices. Since the District does not have nutritional guidelines for competitive foods and beverages, we compared the 10 items to the IOM standards and 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. However, foods and beverages restricted per IOM standards, such as a variety of teas, sports beverages, juices containing less than 100 percent fruit juices, ice creams and numerous snacks items, 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 Nassau County. There are five schools in operation within the District, with approximately 3,100 students attending during 2008-09. The District's budgeted expenditures for 2008-09 are approximately \$71 million for the general fund and \$792,000 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, 6 percent of the District's students qualified for Free and Reduced Meals, and the District had a 13 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 oversees the meal service program. A Food Service Director oversees the food service program and cafeteria vending operations, which include 28 employees working in five buildings. There are three elementary schools, a middle school and a senior high school:

- The three elementary schools are composed of students in grades K through 5. Lunch periods run for 25 to 30 minutes starting as early as 11:00 am and ending as late as 1:20 pm.
- The middle school is composed of students in grades 6 through 8. Lunch periods start at 10:45 am and end at 12:58 pm.
- The senior high school is composed of students in grades 9 through 12. Lunch periods start at 10:42 am and end at 12:56 pm.

The District has five cafeterias for student use, which serve approximately 1,080 lunches per day. The daily lunch options include the main entrée and the selection of a minimum of three to a maximum of five of the following side options: milk choice of 1 percent low-fat white or chocolate milk, skim milk, hot or cold vegetable, bread/grain, assorted fresh fruit and fruit juices. In addition, the following items are available daily as alternatives to the regular lunch menu for all schools: shaker salad, chef salad, grilled chicken Caesar salad, fresh fruit platter, fresh veggie platter, yogurt lunch, veggie burger, wraps including turkey and cheese or ham and cheese, egg salad, tuna salad, or chicken salad. The middle and high schools have additional items available daily in addition to the above referenced items, they include cottage cheese, hamburgers, cheeseburger, deli bar, hot paninis, bottled or canned beverages, iced teas and water.

The District has 20 vending machines for student use located throughout the District. The District uses an outside vendor to stock the vending machines. The District has a contract with the vendor directly for machines located outside of the cafeterias and the food service vendor subcontracts to the same vendor for machines located within the cafeterias. The vending company is responsible for ordering and stocking the vending machines, basing the food items stocked on what the District allows per their contract. The food service department personnel review the food choices stocked through observation of the machines.

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.²

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

The District has adopted a local school wellness policy. The policy outlines that all foods served in the student cafeterias will comply with the current USDA Dietary Guidelines for Americans and that food providers will offer a variety of age appropriate healthy food and beverage selections for elementary schools, middle school and high school. In addition, the policy indicates that classroom celebrations should encourage healthy choices and portion control and adds that classroom snacks should reinforce the importance of healthy choices. Lastly, the policy addresses food as rewards and indicates that alternatives to food rewards should always be considered; and finally, restricts carbonated beverages available to students to after the instructional portion of the day. Although the District has these goals in the policy, the policy does not have guidelines to use as snack and beverage criteria for its vending and à la carte items. However, bid specifications for general menu offerings are provided in the food service contracts. 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,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 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 nutrition committee, which is composed of various members including administrators, representatives from the food service vendor, faculty, students, parents, parent teacher association members (PTA), members of the board of education, and the director of athletics. Each school in the District has a building level nutrition committee that is comprised of the Principal or his/her representative, teachers, PTA, representative from food service vendor and sometimes students. The building committees meet on a monthly basis. Representatives from these committees then attend the District-wide nutrition committee meetings that take place at least twice a year. They discuss topics that relate to nutrition, health and physical activity. This includes suggesting changes to the Wellness Policy, hand-washing signs in all classrooms, water shoe use by students who use the pool, transforming the school to a nut-free zone, review of the cafeteria food program and sharing thoughts about food throughout the buildings during the school day.

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

School Lunch Program

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

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

The last SMI review was conducted at the Bethpage Union Free Central School District John F. Kennedy Middle School (grades 6 through 8) for the period February 1 through 7, 2005. The review findings, dated February 26, 2005, are summarized into two areas. The first finding area Menus, production records and standardized recipes stated, "The menus planned meet the requirements of the nutrient standard menu planning option and offer a variety of entrees, fruits and vegetables, grains and breads and milk choices. The production records and standardized recipes were detailed and well organized." The second area of review was for Nutritional Analysis. The report states, "based on the observations made on January 26, 2005, and the completed nutrient analysis; Bethpage Union Free School District is low in calories and high in sodium for students whose ages are equivalent to grades 6 – 8."

The SED provided suggested activities as recommendations in order to correct the improvement areas. The District acknowledged these suggested activities and incorporated the activities as follows:

1. "After the creation of menus, conduct a nutrient analysis to see if the menus are meeting the recommended nutrient standards. If the menus are not meeting the recommended nutrient standards, adjust them accordingly."
2. "Serve larger portion sizes or additional serving sizes of additional fruit/vegetables, breads/grains to students to ensure they are getting adequate calories."
3. "Add or increase amount of pasta, rice, potatoes, corn, peas, etc. to stews, soups, and casseroles."

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.

4. Add sauces/topping to menu items (e.g., honey-mustard sauce on chicken, low or non-fat sour cream on Mexican entrees, etc.).
5. “Purchase fresh and frozen vegetables, where feasible, to substitute for canned vegetables or rinse canned vegetables with water before cooking.”
6. “Read labels, watching for salt and ingredients containing sodium.”
7. “Use garlic and onion powders instead of garlic and onion salts.”

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 lunch period from 20 vending machines for student use and à la carte items in the cafeteria. While such foods and beverages are allowed by the District’s wellness policy, IOM guidance would suggest that federally reimbursable school nutrition programs should be the main source of nutrition at schools, and that opportunities for competitive foods (e.g., snacks and beverages) be limited.⁷

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

Based on the lack of competitive food guidance in New York State; the Comptroller’s Office met with various health professionals from NYSHEPA, American Cancer Society, American Heart Association, New York State Nutrition Association and Department of Health. After these meetings, we decided to compare district offerings to the Institute of Medicine (IOM) guidelines. The IOM standards were not required to be adopted and followed by school districts as part of our audit. The IOM report entitled “Nutritional Standards for Foods in Schools” 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

⁶ Child Nutrition and WIC Reauthorization Act of 2004 section 210.11

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

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

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 have not adopted guidelines regarding vending and à la carte items; rather the District’s local school wellness plan stated, “food providers will offer a variety of age appropriate healthy food and beverage selections for elementary schools, middle school and high school. classroom celebrations should encourage healthy choices and portion control... classroom snacks should reinforce the importance of healthy choices.” The District has provided a listing of all “available snacks” at each of its schools on its District website, but has failed to adopt specific standards to what is deemed acceptable snack items.

Based on the lack of detailed District criteria for snack and beverages, we judgmentally selected 10 snack items and compared them with the District’s goal of providing healthier alternatives by using the IOM standards. We found that 10 of the 10 items did not meet the IOM guidelines, as detailed in the following table:

VENDING AND À LA CARTE ITEMS	
Snack Item	Meets IOM Standards
Chocolate flavored beverage	No
Iced tea beverage	No
Cereal cluster snack	No
Ice cream sandwich	No
Strawberry ice cream bar	No
Novelty ice cream bar	No
Breakfast novelty snack	No
Almond ice cream bar	No
Chocolate caramel cookie bar	No
Cookies and cream ice cream bar	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 — Each school building has a selection of à la carte items available for sale. District officials indicated that the District’s food service point of sale system allows parents of elementary, middle and high school students to place restrictions on the à la carte items their child can purchase. In addition, à la carte sales are restricted until after the standard lunch is served at the elementary level. The selection of à la carte items are relatively the same at each of the schools with the exception of two elementary schools (Kramer Lane and Campagne Elementary) which provide a selection of ice cream varieties. Ice cream selection at the middle and high school is available through the vending machines. The items available during the lunch period included baked tortilla chips, reduced-fat white cheddar popcorn, baked cheese snacks, honey barbequed flavored snacks, baked nacho cheese chips, baked nacho ranch flavored chips, baked original flavored chips, baked barbeque flavored chips, multigrain chips, whole grain chocolate chip cookies and various varieties, 100-calorie wafer snacks, graham cracker snacks, pretzels, cheddar flavored puffed rice snack.
- 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 teas, sports beverages, juices containing less than 100 percent fruit juices, ice creams and numerous snacks items, were available for purchase during lunch periods. Positively, the vending machine that contained soda was on a timer set to allow sales only after the last lunch period. However, the remaining 19 vending machines available for student use throughout the District were accessible to students throughout the entire school day, including during lunch.

The District offers food and beverage choices that provide minimal nutritional value and compete with school meal options. For example, students can purchase snack items including cheese flavored snacks, chips, pretzels, fruit flavored snacks, hot fudge sundae flavored breakfast novelty snack, cookies, rice treats, granola bars, chocolate covered cookie bar, popcorn, trail mix, cereal bars, and an assortment of ice creams. Beverages available included diet and regular teas, flavored waters, energy and sport beverages and a variety of juices containing less than 100% fruit juices (such as fruit punch, orange, and lemonades). These snack and beverage items are available for students to purchase as a supplement during lunch period rather than eat the meal that the District is serving. Further, 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 that these products were offered for a variety of reasons, which included:

- To provide snacks and drinks to students during after school, evening, and Saturday sports and activities
- To provide snacks and drinks to the Adult Education population in the evening
- To provide snacks and drinks to the faculty and staff
- To increase accessibility to food items for children with no lunch periods
- To reduce congestion and expedite service time for prepackaged supplemental food items and freeing up lines for purchase of complete meals and entrees
- To provide alternative snacks (labeled accordingly) for students with specific food allergies, examples: elementary school children with nut allergies. Children know they can safely have a snack from that machine.

The revenues from vending for the scope period were approximately \$36,762 and the 2008-09 cafeteria budget was \$792,000. While we recognize the District's has a variety of reasons for providing vending, by making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

School Stores and Events

District personnel that sell or serve food and beverages on school grounds or at school events must be aware of, and comply with, the District's local school wellness policy to ensure that students are offered nutritious food and beverage choices.

The District has one school store located at the high school. It is usually open three periods a day when the teacher is available between 10 am and 1 pm. District officials stated that no food is for sale at the store, only school supplies, books and review books. The store was not open during our observation of the high school.

Per the District's Wellness Policy, fundraisers and school events, such as in-class activities or celebrations that involve food being sold or provided should include nutritious choices. The policy states "classroom celebrations should encourage healthy choices and portion control. Schools should assist parents with guidance on foods that are appropriate for such celebrations. Alternatives to food rewards should always be considered. Classroom snacks should reinforce the importance of healthy choices." A District official interviewed explained that the decision on what is allowed during in-class celebrations is a building level decision left up to the principal, where some allow cupcakes while others do not. While in the District, we randomly interviewed two teachers and two principals to determine their awareness of the policy guidance. Each of these individuals stated that healthy choices or healthy alternatives are used when school events occur, whether it is a celebration, a snack or fundraiser. Generally, the principal stated fundraising activities must be approved by the main office, usually taking place during sporting events and if they offer cakes and candy, they must offer healthy alternatives.

While such items would generally comply as healthy choices and non-food items, items such as cupcakes 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.
6. 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 OF DISTRICT OFFICIALS

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

BETHPAGE UNION FREE SCHOOL DISTRICT
Board of Education

Michael J. Kelly, President
Joel S. Dauman, Trustee
Kurt Spears, Trustee

Sandra Watson, Trustee

Thomas Frost, Vice President
Anna Israelton, Trustee
Hugh Walker, Trustee

June 9, 2009

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

Subject: State Comptroller's Nutrition Preliminary Draft Findings -Audit Observations and Recommendations for Bethpage UFSD, Response from District Officials

Preliminary Draft Report Number: S9-9-32

Dear [REDACTED]:

The Board of Education for the Bethpage Union Free School District, along with the Superintendent of Schools and the entire Bethpage community, are deeply appreciative of the audit which was recently conducted by the Office of the State Comptroller. The audit team assigned conducted themselves in a highly professional manner, and was extremely thorough in the review of the District's Nutrition ("Lunch") Program-related documents and records. The field work conducted and the audit report's observations and recommendations, as found in the subject audit report, have provided a most valuable service to the Bethpage community.

It is our understanding that the Bethpage UFSD was one of twenty districts throughout New York State where the Comptroller's Office conducted an audit "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." Furthermore, it is understood that the intent of the Comptroller is to "prepare a global report that summarizes the significant issues identified at the districts audited."

Accordingly, please be aware that we are pleased with the overall results of the Comptroller's audit. Given the broad scope and nature of the audit, the areas of criticism are extremely minor and easily addressed. It is especially heartening to note that no wrongdoing, fraud and/or abuse was found or even suggested by the audit team. Having been part of and/or affiliated, in some capacity, with the Bethpage School District for many years, it is reassuring, though not surprising at all, that this report bears out and validates the honesty and professionalism of our very hard working and diligent employees.

RESPONSE TO RECOMMENDATIONS:

While the Bethpage Public School District duly acknowledges (recognizes) the audit recommendations as delineated within the subject preliminary draft audit report and pledges to continue to take the necessary and needed actions to continue to improve upon the District's Child Nutrition Program and corresponding food service operations, the following clarifications (and/or qualifications) are in order:

Recommendation # 1:

District officials should amend the local school wellness policy to specify which standards should be used to guide food and beverage choices offered to students.

District's Response:

The School District concurs with the State Comptroller's recommendation that the School Wellness Policy should be subject to amendment and/or revision.

The District does in fact have a review mechanism in place (Board of Education's Policy Review Committee) that may facilitate, as appropriate and if warranted, a complete review and revision to the District's Policies and Procedures, inclusive of the local school wellness policy.

Please be aware that the School Wellness Policy is a "living document," subject to continual revisions and updates, in order to keep the document compliant and consistent with both State and Federal guidelines under which the District's Child Nutrition Program currently operates. In pursuit of this goal, during the coming school year (2009-2010), the District's Nutrition Committee will take on the required effort to research, discuss, review and, hopefully, recommend enhancements and/or changes to the contents of the School Wellness Policy so as to address the need for defining/detailing nutritional standards that will help guide the food and beverage choices provided and/or sold to our students. As part of this process, the District's Nutrition Committee will certainly review various authoritative sources on child nutritional standards, inclusive of any SED and Federal requirements, as well as those guidelines found

within the Institute of Medicine's report. In addition, we will take the opportunity to also incorporate some of the standards criteria that is currently found in the District's Food Service Management Company's (FSMC) contract (Schedule B1 – General Menu Offerings of bid specifications).

Recommendation # 2:

District officials should consider adopting the Institute of Medicine (IOM) standards for the local school wellness policy.

District's Response:

The School District, at this juncture, is not in a position to unilaterally concur with and/or embrace the State Comptroller's recommendation that the District adopt the IOM standards and incorporate same into its School Wellness Policy. It should be noted that some of the District's own requirements of its food management company are more rigorous than those of the IOM.

Regardless, as referenced above, the District food service program and School Wellness Policy is subject to and compliant with both State and Federal guidelines, regulations and laws as they pertain to student nutrition.

In the future, if the IOM standards are incorporated into the State and or Federal guidelines, which we operate under, then most certainly and assuredly we will follow all the revised regulations and guidelines promulgated by our governing agencies.

Recommendation # 3:

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

District's Response:

The School District concurs with the State Comptroller's observation. As in the past, the District shall continue to provide/serve a traditional lunch that meets the SED requirements to all students who choose to avail themselves of the District's lunch program.

It is the District's position that its food service program and operation is in compliance with State and Federal guidelines and regulations as they apply to the serving of "traditional" school

lunches. Those pertinent comments, critiques, criticisms and/or suggestions which may have been manifested from past State and or Federal Student Nutritional Program Reviews (CRE, SMI) were all duly addressed and corrected to the satisfaction of the District's governing agencies.

Recommendation # 4:

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

District's Response:

The School District concurs with the State Comptroller's observation. As in the past, the District shall continue to avail itself of any opportunity to revise and adjust the food and beverage offerings, in a manner based on sound and diversified nutritional goals, to maximize and encourage healthy student eating habits.

Beginning in the summer of 2009, the District plans, along with its nutrition consultant and FSMC, to perform a thorough review of the food and beverage offerings found within the menu employed during school year 2008-2009. After completion of the review process, the District will revise its current School Wellness Policy, so that it reflects/delineates and aligns with the adjustments made to the upcoming school year (2009-2010) menu as it relates to food and beverage offerings to be served to students.

Recommendation # 5:

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

District's Response:

The School District appreciates and recognizes the intent and direction of the State Comptroller's observation. As stated in the District's Response to Recommendation # 4, in the summer of 2009 the District will take the opportunity to review, revise and/or limit, as it deems appropriate and consistent with all governing agencies, the competitive food items currently made available to students (through the cafeteria food line and/or vending machines) within the various student cafeterias.

At that juncture, if deemed appropriate and timely in nature, the District will revise its current School Wellness Policy so to possibly address and/or delineate the population of competitive foods approved for sale. Any change would certainly have as an underlying tenet the issue of insuring that the competitive food offerings are nutritionally sound and do not compete or supersede nor denigrate the food offerings made available through the student meal program.

Recommendation # 6:

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

District's Response:

The School District appreciates and recognizes the intent and direction of the State Comptroller's observation.

The District's Wellness Policy states that "Classroom celebrations should encourage healthy choices and portion control. Schools should assist parents with guidance on foods that are appropriate for such celebrations." It goes on to state that: "Alternatives to food rewards should always be considered." In addition, "Classroom snacks should reinforce the importance of healthy choices."

The District's Wellness Policy does provide for, in some degree, each building retaining an element of oversight and flexibility in each building's decision-making process as it pertains to what may/should be encouraged in determining and approving healthy snacks to be provided at an in-classroom activity and/or building-level fundraiser.

Each building principal, along with his and/or her respective designated PTA Nutrition Sub-Committee Group, as well as with the respective teacher's input, collectively decide on the types of healthy snacks appropriate for their students who may be celebrating an in-classroom activity (e.g. birthday) and/or a related student/parent organization fundraiser.

Of course, if a parent were to object to a snack that was to be offered during the classroom event, we would certainly take whatever actions necessary to insure that we honor that parent's concerns and not provide their child with the subject snack. We believe that an approach that accommodates building decision-making and parental input, as to the type of snack choice for in-classroom and/or fundraising events, works best for all elements of the building community.

It is our intention that the District will file its corrective action plan (CAP) within 90 days, as requested.

In summary, the Board of Education, on behalf of the residents and staff of the Bethpage Union Free School District, wish to thank the office of the State Comptroller for their work and effort, given through the audit process, in safeguarding the taxpayers' funds. We again appreciate the depth of your review and duly accept the constructive comments and recommendations as put forth by the State Comptroller's audit team.

Again, we are most pleased that nothing within this audit has indicated any malfeasance, wrongdoing, fraud, mismanagement and/or abuse is taking place. To the contrary, the District can point with pride and confidence that the District's staff and organization performs and operates only at the highest levels of professionalism, integrity and honesty.

See Note 1 Page 19

Sincerely,



Michael J. Kelly
President, Board of Education



Richard S. Marsh, Ed.D.
Superintendent of Schools

cc: State of New York
Office of the State Comptroller
110 State Street
Albany, New York 12236

APPENDIX B

OSC COMMENT ON THE DISTRICT'S RESPONSE

Note 1

This audit determined 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. To this end, we reviewed District operations in this area. The audit report did not report on whether “malfeasance, wrongdoing, fraud, mismanagement and/or abuse” is taking place. Rather, the audit’s conclusion reports on the extent to which the food choices the District provides for students conforms with its wellness policy and promotes healthy eating habits.