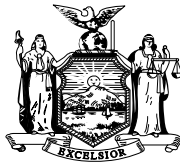


State of New York  
Office of the State Comptroller  
NOTICE

NOTICE IS HEREBY GIVEN THAT THE FISCAL AFFAIRS OF THE BRENTWOOD UNION FREE SCHOOL DISTRICT FOR THE PERIOD BEGINNING ON SEPTEMBER 1, 2007 AND ENDING ON NOVEMBER 30, 2008 HAVE BEEN EXAMINED BY THE OFFICE OF THE STATE COMPTROLLER AND THAT THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER HAS BEEN FILED IN MY OFFICE WHERE IT IS AVAILABLE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS. PURSUANT TO SECTION THIRTY-FIVE OF THE GENERAL MUNICIPAL LAW, THE GOVERNING BOARD OF THE BRENTWOOD UNION FREE SCHOOL DISTRICT MAY, IN ITS DISCRETION, PREPARE A WRITTEN RESPONSE TO THE REPORT OF EXAMINATION PREPARED BY THE OFFICE OF THE STATE COMPTROLLER AND FILE ANY SUCH RESPONSE IN MY OFFICE AS A PUBLIC RECORD FOR INSPECTION BY ALL INTERESTED PERSONS NOT LATER THAN DECEMBER 14, 2009

PAULINE LALOR-CUEVAS  
DISTRICT CLERK  
BRENTWOOD UNION FREE SCHOOL DISTRICT



**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

Ms. Donna Jones  
Superintendent of Schools  
Brentwood Union Free School District  
Anthony F. Felicio Administration Building  
52 Third Avenue  
Brentwood, NY 11717

Report Number: S9-9-46

Dear Ms. Jones 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 Brentwood Union Free 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 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 2008, 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. Positively, all vending machines were only operational after the school day. 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. Although, the wellness policy does not address foods and snacks for in-classroom activities nor foods being used for rewards, specifically, it does indicate that schools should encourage parents to pack healthy lunches and snacks. The District policy references nutritional standards (Choose Sensibly) in the wellness policy, however the snack guidelines included in the policy do not establish beverage guidelines (other than for milk) and do not address calorie limitations or trans-fats. In addition, although the policy indicates that the District's approved snack list will be disseminated to parents, the list has not been incorporated into the wellness policy.

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 variety of snacks and beverages in its à la carte and vending machine choices. Specifically, one of the 10 items tested did not comply with the District's own standards. Further, when compared to the IOM guidelines, nine of the 10 items would not have met the standards.

Finally, District officials adequately prevented students from accessing prohibited foods and beverages before the end of the last scheduled meal period, as required by Education Law and SED guidelines. However, foods and beverages restricted per IOM standards were available for purchase during lunch periods. Items made available include baked chips, popcorn, cheese flavored snacks, pretzels and fruit flavored beverages containing less than 100 percent fruit juice. By making such products available to students, District officials are limiting the impact of their efforts to encourage healthy food choices.

## **Background and Methodology**

The District is located in Suffolk County. There are 18 schools in operation within the District, with approximately 15,750 students attending during 2008-09. The District's budgeted expenditures for 2008-09 are approximately \$294.5 million for the general fund and \$7.1 million

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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.

for the cafeteria fund. During 2007-08, 69 percent of the District's students qualified for Free and Reduced Meals and the District had an 88 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 Coordinator who oversees the food service program, which includes 122 employees working in 18 buildings. There are 11 elementary schools, four middle schools, a freshmen center and two high schools:

- The elementary schools are composed of students in grades K through 5. Lunch periods run for 25 minutes starting as early as 10:20 am and ending as late as 2:00 pm.
- The middle schools are composed of students in grades 6 through 8. Lunch periods run for 40 minutes starting as early as 9:31 am and ending as late as 1:07 pm.
- The freshmen center is composed of students in grade 9. Lunch periods run start at 9:40 am and end at 1:16 pm.
- The high schools are composed of students in grades 10 through 12. Lunch periods runs for 40 minutes starting at 10:05 am and ending at 1:06 pm.

The District has 29 cafeterias for student use, which serve approximately 10,380 lunches per day. The District utilizes an offer versus serve menu that allows students to choose three different items from the menu that would constitute a complete lunch. In addition to the entrée of the day, students have various lunch options available to them. Items available daily include low-fat white, chocolate and strawberry milk, skim milk, assorted fresh fruit, assorted fresh vegetables, mixed greens salad, tuna fish salad sandwich, peanut butter and jelly sandwich, cheese, lettuce and tomato sandwich, and vegetable burger. In addition, the District offers a variety of salad plates including a tuna fish salad plate, a vegetarian plate, soup and hero plate as well as a low-fat menu. The tuna and salad plates include fresh greens, garnishes, choice of dressing, bread sticks, dessert, and chilled milk. The vegetarian plate includes a baked potato, carrot rings, cheese sticks, choice of vegetable, soup or salad du jour, bread sticks, dessert, and chilled milk. The soup and hero plate include the soup of the day, hero or sandwich (hot or cold), vegetable,

chilled fruit and chilled milk. Lastly, the low-fat menu includes an entrée, steamed vegetable or salad, low-fat dressing, whole grain bread, fresh fruit, and skim milk.

The District has seven vending machines for student use located in the high schools and freshman center. There are no vending machines available to elementary or middle school students. The District uses an outside vendor responsible for ordering and stocking the vending machines, basing the food items stocked on what the District allows. The Administration reviews 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 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>

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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

The District has adopted a local school wellness policy. However, the policy does not address food and snacks for in-classroom activities nor foods being used for rewards. The policy encourages parents to pack healthy lunches and snacks in accordance with nutrition standards. The policy indicates that foods and beverages sold or served at school through the school lunch and breakfast program will meet the nutrition recommendations of the U.S. Dietary Guidelines for Americans. In addition, it stipulates that foods and beverages sold by clubs, organizations and the school store will only be sold at the end of the school day and follow the USDA Guidelines. In regards to snacks, the policy adds that “sensible snacks will be offered” and references the guidelines “identified by NYSSNA” (Choose Sensibly). However the policy could be enhanced by including more direction. For example, the snack guidelines included in the policy do not establish beverage guidelines (other than for milk) and do not address calorie limitations or trans-fats and despite the District website providing a listing of approved snacks which it disseminates to parents, it is not incorporated into the wellness 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,<sup>3</sup> we believe that the more stringent guidelines promoted by the IOM should be considered by District officials to promote healthier eating habits.

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

### **Child Nutrition Advisory Committee**

Every school district is authorized and encouraged to establish a child nutrition advisory committee.<sup>4</sup> Committee members, who represent all aspects of school nutrition, are encouraged to meet at least quarterly to review topics that relate to the current nutritional policies of the district. The law encourages parents of students to be notified of the committees’ existence, ability to participate, and scheduled meeting dates. Lastly, the Committee is encouraged to formally update the Board of Education once a year to give the status of the District’s programs to improve student’s nutritional awareness and to promote healthy diets.

The District has established a child nutrition advisory committee (Health and Wellness Committee), which is composed of various members including District administrators, faculty, students, parents, a nurse, a Parent Teacher Organization member, a Board of Education member, and school lunch personnel. The committee meets approximately six times per year to discuss topics that relate to nutrition, health and physical activity. This includes updating changes to the wellness policy, establishing partnerships with local entities for nutritional programs and disseminating surveys and thoughts about food and nutrition throughout the District buildings during the school day.

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

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

## **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 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 Brentwood Union Free School District Laurel Park Elementary School (grades 1-5) for the period December 1, 2008 through December 5, 2008. The review findings, dated April 9, 2009, are summarized into two areas — "Menus, production records and standardized recipes are used appropriately" and Nutritional Analysis. The report states: "Brentwood's UFSD's Laurel Park elementary School (grades 1-5) is meeting the needs of students for calories, cholesterol, fiber, iron, calcium, vitamins A & C, protein and total and saturated fat as a percentage of calories. All students are showing an excess in sodium."

The SED provides a series of suggestions to help reduce sodium levels. The District responded that they currently "rinse our government canned vegetables, which reduces some of the sodium." In addition, the District indicated that the District's Coordinator of Food Services "will start implementing all suggestions from the SMI review to reduce sodium."

## **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 from seven vending machines, which are operational at 2:00 pm. These machines are all located in the high school or the freshman center, where the school day ends at 2:00 p.m. Competitive foods are also available as à la carte items offered in connection with the school lunch in the cafeterias. 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>

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<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.

<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.

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.”

The New York State School Nutrition Association has created the “Choose Sensibly” guidelines for snacks and beverages. According to the guidelines, sensible snack choices should have no more than:

- 7 grams of fat
- 2 grams of saturated fat
- 360 milligrams of sodium
- 15 grams of sugar.

Beverage choices include low-fat milk and low-fat flavored milk, juice with 25 percent or more fruit juice, water or flavored water with no added sugar, artificial sweeteners or caffeine, and beverages with 10 milligrams or less of caffeine per serving.

There are no prescribed standards in the State regarding competitive foods available in school districts. 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

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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 per portion.

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

Compliance with Policy and IOM Standards

The District wellness policy incorporated the snack portion of the “Choose Sensibly” guidelines in its policy for snacks, but did not address beverage guidelines (other than milk products). We judgmentally selected 10 snack items to test for compliance with the District’s own nutritional standards and compared to the more stringent IOM standards. We found that one item did not meet the District’s own standards for fat, saturated fat, sodium and sugar. Further, had the District adopted the IOM standards, nine of the 10 items tested would not have met the IOM standards, as detailed in the following table:

<b>VENDING AND À LA CARTE ITEMS</b>		
<b>Snack Item</b>	<b>Meets District Standards</b>	<b>Meets IOM Standards</b>
Flavored Water	N/A*	No
Fruit Punch Beverage	N/A*	No
Sports Beverage	N/A*	No
Chocolate Shortcake Ice Cream Bar	No	No
Banana Flavored Ice Cream Bar	Yes	No
Coconut Flavored Ice Cream Bar	Yes	No
Fudge Ice Cream Bar	Yes	No
Ice Cream Pop	Yes	No
Cheese Flavored Chips	Yes	No
100% Fruit Slush Beverage	Yes	Yes

\*The District policy did not establish beverage guidelines (other than milk products).

Compliance with Education Law and SED Guidelines

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

- À La Carte Items — In the elementary, middle and high schools, à la carte items are sold during lunch. The District has adopted a list of 44 products which are deemed acceptable snacks and portion controlled, these include cheese and crackers, a variety of pretzels, baked chips, fruit bars, fruit flavored snacks, popcorn and soy chips and may not be always available. The à la carte items sold in the middle and high schools during our site

visits included baked chips, soy chips, popcorn, water, flavored water and fruit flavored beverages containing less than 100 percent fruit juice. À la carte items sold in the elementary schools are much more restrictive including a limited selection of baked chips and pretzels.

- Vending Machines — We found that all vending machines were operated in accordance with Education Law and SED guidelines (until the end of the lunch period). Positively, all the vending machines that were available for student use were all on timers and some manually unplugged. Further, all vending machines were inoperable until the end of the school day.

The District offers food and beverage choices that provide minimal nutritional value. For example, after 2:00 pm, students can purchase items such as diet soda, teas, lemonades, sports beverages, water and a variety of ice creams. In addition, during lunch period, students can purchase baked chips, popcorn, cheese flavored snacks, pretzels and fruit flavored beverages containing less than 100 percent fruit juice rather than eat the healthy meal that the District is serving. Further, these items generally do comply with the District’s local school wellness policy; the “Choose Sensibly” guidelines, however would not meet the IOM guidelines.

We asked District officials why such products were offered on school grounds. District officials indicated there is a need to offer refreshments to students who participate in extracurricular activities such as sports after school. The revenues from vending for the scope period were approximately \$5,900 and the 2008-09 cafeteria budget was \$7.1 million. While we recognize the District has a 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.

The District does not have a school store.

In addition, the District conducted school events, such as in-class activities and fundraisers. We judgmentally selected and interviewed two teachers and two principals to determine awareness of, and compliance with the local school wellness policy. Each individual stated that he or she was aware of the policy. The teachers in the high school are aware that food is allowed only in the cafeteria. The elementary school allows food in the classroom, but tries to promote healthy eating for in-class activities. The Food Services Coordinator explained that the District is limiting birthday celebrations by offering a monthly birthday treat during one lunch period. The purpose of this is to celebrate all birthdays in that month and avoid the individual classroom parties. In addition, elementary school personnel indicated that suggestions are made and encouraged to provide healthy snacks for in-class activities, however at times cupcakes are provided. Fundraisers activities are not allowed during school and candy sales have been discouraged with a focus on healthier alternatives. While such items would generally comply with the District’s wellness policy, items such as cupcakes, 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 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 all foods and beverages that are served to students are authorized by the local school wellness policy.
4. District officials should ensure that the traditional school lunch always meet the SED requirements.
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 FROM DISTRICT OFFICIALS**

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



Donna Jones  
Superintendent of Schools  
Dr. Joan K. Lange  
Assistant Superintendent for Secondary Education  
Aurelia Henriquez  
Assistant Superintendent for Elementary Education

Brentwood, NY 11717  
Telephone (631) 434-2325  
FAX (631) 273-6575

June 10, 2009

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

Dear Mr. Hancox,

This letter is in response to the Nutrition Audit, conducted by members of your office that took place in December of 2008. This response contains a corrective action plan for the recommendations made, the Brentwood School District's reaction to the findings reported, as well as concerns with the methodology of the analysis itself.

The District's primary concern is that the report compares the School Food Program, as well as competitive food options, to nutritional standards that were unknown to the District, nor most other school districts in New York State, prior to this audit. Although Congress directed the Center for Disease Control to undertake a study with the Institute of Medicine (IOM) to review and make recommendations about appropriate nutritional standards for the availability, sale and consumption of foods at schools, the results of this review, which were released on April 25, 2007, were never shared with school districts. The entire study was conducted unbeknownst to our District. It is, therefore, unjust to use these standards as a basis for your report. A more reasonable analysis would use the "Choose Sensibly" guidelines, which were issued by NYSSNA and adopted in the District's Wellness Policy.

See Note 1 Page 15
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Your report makes the following statements with which the District does not concur.

- The Wellness Policy does not address food and snacks for in-classroom activities.

The District's Wellness Policy states the School Lunch Program and PTA will work to educate the parents on healthy alternatives. This is accomplished by sending home nutrition information, posting nutrition tips on the District's website and by providing a list of foods that meet the District's snack standards. In addition, the policy discusses providing ideas for healthy celebrations/parties (i.e., in-classroom activities).

- The report states that the District does not have a comprehensive Wellness Policy.

Since its inception, the District's Wellness Policy has been a work-in-progress. Through annual assessments by the District's Wellness Committee, the policy has become quite comprehensive. Over the past two years, the District entered into a partnership with Stony Brook University Hospital and the Heart Links Program, who provided an outside review of the policy and made recommendations. The only area that is in need of additional clarification, as pointed out in your audit, concerns beverages other than dairy products. The Wellness Committee will be recommending to the Board of Education that the policy be expanded to more thoroughly cover these beverage options to be implemented during the 2009/10 school year.

- The report states that "competitive foods" are available to students during the school day from seven vending machines, which are operational at 2:00 pm.

It is important to note that these seven machines are located in two buildings: the High School and the Freshman Center. The school day ends at 2:00 pm at each of these buildings.

See Note 2 Page 15
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For each audit recommendation noted in the report, please find the following:

Audit Recommendation

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

Response

The District's Wellness Policy states that the school lunch and breakfast programs will meet the nutrition recommendations of the U.S. Dietary Guidelines for Americans. The acceptable levels of fat, saturated fat, sodium and sugar are clearly defined.

Audit Recommendation

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

Response

Once the State Education Department (SED) decides that these standards should be followed and shares this information with the District, the standards will be presented to the Wellness Committee and the Board of Education for consideration.

Audit Recommendation

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

Response

Items sold throughout the school day meet the guidelines of the District's Wellness Policy. One item that was dispensed by a vending machine, after school hours, did not meet the guidelines. This item will be removed from the machine and replaced with an item that meets the guidelines.

Audit Recommendation

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

Response

The District is committed to providing meals that meet the SED requirements. The latest SMI review showed that sodium levels were elevated. Measures have since been taken to reduce sodium levels from all foods, including government commodities which tend to have higher levels of sodium than other foods.

Audit Recommendation

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

Response

Competitive foods sold through vending machines are limited to after school hours. Although competitive foods sold through the school breakfast and/or lunch programs are in compliance with the District Wellness Policy, District staff is continuously searching for healthier option.

Audit Recommendation

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

Response

The District does not provide snacks for in-classroom activities. These items tend to be supplied by parents. Numerous communications have gone out to parents encouraging them to provide healthy alternatives for in-classroom activities. The District supplies, via its website, a list of “better choices” for these activities. Once a month, the School Lunch Program offers a baked treat so staff and students can use this opportunity to recognize birthdays or special events, once per month, rather than celebrating individually. In addition, teachers were provided a list of fundraising activities that do not involve food.

As a District, we are committed to educating and encouraging our students to make healthy food choices. If the IOM standards are formally adopted by the State, the District will certainly comply. We feel that it is extremely unfair to be held accountable in an audit on standards that were not shared with the District, nor mandated by the State. We look forward to further guidance in this area.

See Note 1 Page 15
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Sincerely,



Donna Jones  
Superintendent of Schools

Att.

## **APPENDIX B**

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

#### Note 1

As mentioned in the report, there is a lack of uniform nutritional guidance from New York State for competitive foods. The Choose Sensibly guidelines are not mandated by the State Education Department either. 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.

#### Note 2

The report has been updated to clarify the end of the school day at the high schools and freshman center.