



Los Angeles Unified School District
Office of the Inspector General
Internal Audit Section

Audit Report

Breakfast in the Classroom Program

OA 13–498

February 13, 2013



Los Angeles City Board of Education
Office of the Inspector General

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February 13, 2013

David Binkle, Director of Food Services
Food Services Division
Los Angeles Unified School District
333 South Beaudry Avenue
Los Angeles, CA 90017

John E. Deasy, Ph.D
Superintendent of Schools

Alfred Rodas
Inspector General, Interim

RE: Audit Report of the Breakfast in the Classroom Program

Dear Mr. Binkle:

This is our report on the audit of the **Breakfast in the Classroom Program**.

These are the report's key sections:

- The Executive Summary describes the scope of the audit and provides a summary of our key audit findings, as well as a two page memo issued by the Food Services Division dated February 12, 2013.
- The Discussion section details our audit procedures, findings and recommendations.
- Appendix A contains the survey results from principals, teachers, plant managers and custodial staff, nurses and health care assistants regarding the Breakfast in the Classroom Program. Appendix B shows a comparison of breakfast meals served before and after the Breakfast in the Classroom Program. Appendix C shows a comparison of revenue from breakfast received before and after the Breakfast in the Classroom Program.
- Annex A lists others receiving copies of this report. Annex B lists the members of the audit team.

On February 12, 2013, a memo was issued by your office to all Principals district wide, in advance of the final audit report, entitled, "**BREAKFAST IN THE CLASSROOM UPDATE AND PARENT VOLUNTEER MEALS.**" Many of the issues addressed in the memo appeared to be in response to audit findings communicated to Management during the course of the audit in November 2012 and December 2012. We commend the Management of the Food Services Division for acting upon the knowledge gained as a result of this audit.

However the memo did not address 2 recommendations (recommendations 3 and 4) that are included in this audit report. These recommendations, if adopted, should reduce the risks of potential monetary loss to the District caused by possible over-billing or under-billing of

reimbursements for providing breakfasts to students. We request the Management of the Food Services Division to provide a response to recommendations 3 and 4 by March 31, 2013 to the Office of the Inspector General.

I appreciated the courtesies and cooperation extended to us during the audit.

Sincerely,



Katharine Monishi
Interim Deputy Inspector General,
Internal Audit



Alfred Rodas
Inspector General, Interim

About the Office of the Inspector General

The Office of the Inspector General reports directly to the Board of Education. We conduct independent audits, reviews and investigations of District operations, contracts and vendors in order to:

- ✓ Find ways to improve processes, programs, functions and activities
- ✓ Provide information that supports effective decision making
- ✓ Identify real or potential misuse of District resources
- ✓ Prevent and detect waste, fraud and abuse within the District

Through our work, we strive to encourage a culture of accountability, transparency, collaboration and excellence and to assist the Board and the Superintendent in their efforts to provide a high quality education for the students and parents of the Los Angeles Unified School District.



Why did the OIG do this audit?

This audit was conducted at the request of a Board Member, to review the **Breakfast in the Classroom Program** for the period of July 2011 to November 2012.

What was the main objective?

Determine whether breakfasts were provided properly and timely to students in the classrooms, and whether classrooms were kept in safe and sanitary conditions.

What OIG goals does this audit support?

- ✓ *Find ways to improve processes, programs, functions and activities*
- ✓ *Provide information that supports effective decision making*
- ✓ *Identify real or potential misuse of District resources*

What District key strategies does this audit support?

- ✓ *Ensure a safe, caring and nurturing environment for all youth.*
- ✓ *Operate an effective, efficient, and transparent organization in order to assure the public trust.*

<p><i>Areas requiring attention and what the District should do next are discussed briefly in the Executive Summary of this report.</i></p>

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EXECUTIVE SUMMARY

This report contains the results of our audit of the **Breakfast in the Classroom Program**.

The Breakfast in the Classroom Program (BIC) provides breakfast at no charge to students (regardless of income) in a classroom setting, after the first bell at the start of the school day.¹ On March 28, 2012, Superintendent John Deasy announced the BIC Program or Food for Thought, a joint venture initiative of the LAUSD, Los Angeles Fund for Public Education and nine other partners². The program also provides millions of dollars in increased reimbursement to District cafeteria funds, helping to offset the general fund subsidy to Food Services Division.³

During the Fiscal Year 2011-2012, 20 schools in LAUSD implemented the Breakfast in the Classroom Program – a pilot program designed to produce a replicable classroom breakfast model that reduces childhood hunger and improve academic performance.⁴ Jack O’Connell, former State Superintendent of Public Instruction at the California Department of Education supported the Breakfast First Campaign, which the California Food Policy Advocates has organized to promote School Breakfast outside the cafeteria because it dramatically increased the number of students eating breakfast and starting the day ready to learn.⁵

Of the 20 schools that participated in the BIC pilot program in the last school year, we visited nine schools, since teachers and administrators had already implemented the program for four months or more prior to our audit.

Objective

The main objective was to determine whether breakfasts were provided properly and timely to students in the classrooms, and whether classrooms were kept in safe and sanitary condition.

Summary of Key Audit Findings

Favorable Conditions Noted

The Food Services Division prepared and set up the Breakfast in the Classrooms procedures for schools to follow, and provided training to school staff prior to the implementation of the program. In addition, the advisory team from the Los Angeles Fund for Public Education regularly attended the training prior to implementation to assist the schools in transitioning to the BIC Program.

¹ [http://cafe-la.lausd.net/sites/default/files/About Breakfast](http://cafe-la.lausd.net/sites/default/files/About%20Breakfast)

² The nine partners are California Food policy Advocates, the CAA Foundation , the California Endowment, Child Obesity 180, Share our strength, No Kid Hungry LA, InnerCity Struggle, the Healthy School Food Coalition and SEIU Local 99

³ Letter from Superintendent Deasy- LAUSD BIC Implementation Memo

⁴ BIC Participation Before and After document by Food Services Division

⁵ Joint Letter with the California Department of Education and the California State Controller’s Office regarding the importance of a strong School Breakfast Program (SBP)

Most students delivered the breakfast food items to the classrooms on time at selected school sites visited and returned the leftover meals to the cafeteria. Most teachers were providing instruction during breakfast while ensuring the students received and ate their food. Also, the food items served were in accordance with the District's approved menu.

Participating BIC schools were offered financial Incentives⁶ of twenty cents per student, per day as long as the school's participation rate was at least 70% school wide in universal breakfast month to month. The LAUSD Superintendent offered the incentives to help schools, who continue to experience tremendous budget cuts, and gain more funds to spend on improving instruction at their respective schools.

Items Requiring Attention

Control activities at selected school sites visited needed to be strengthened to ensure that all Breakfast in the Classroom procedures were followed for the benefit of students. Below are highlights of the conditions we found:

- ✓ There was a lack of management oversight at some schools in complying with District policies on clean-ups and some students did not perform clean-ups during breakfast.
- ✓ Some students at selected school sites visited did not deliver food bags to the classrooms and return the food bags to the cafeteria in accordance with BIC training materials.
- ✓ Some BIC procedures presented in training materials relative to timeliness were not followed, such as exceeding the allowable breakfast time by 5 to 30 minutes.
- ✓ The recording of BIC meals taken by students was not done consistently on lined rosters at some classrooms visited.
- ✓ There are no established BIC procedures regarding the reconciliation of lined rosters to leftover meals. We found discrepancies between lined rosters and leftover food items.

Development

On February 12, 2013, the Director of the Food Services Division issued a memo to all Principals district wide entitled, "**BREAKFAST IN THE CLASSROOM UPDATE AND PARENT VOLUNTEER MEALS.**" Many of the issues addressed in the memo appeared to be in response to audit findings communicated to Management during the course of the audit in November 2012 and December 2012. We are pleased that the Management of the Food Services Division acted upon the knowledge gained as a result of the audit and communicated corrective actions to school site stakeholders such as Principals and Cafeteria Managers.


We have attached the 2 page memo referenced above on the next page of this report and consider this as a response to the audit findings and recommendations presented in this report. The highlighted statements relate to audit findings presented to Management during the course of the audit. Although, the 2 page memo addresses many of the recommendations in this report, Recommendations 3 and 4 are not addressed. We request the Management of the Food Services Division to respond to recommendations 3 and 4 by March 31, 2013. Both of these recommendations should reduce the risks of potential monetary loss to the District on possible over-billing or under-billing of reimbursements for serving breakfast in classrooms.

⁶ Memo dated March 28, 2012 from Superintendent John Deasy.

INTEROFFICE CORRESPONDENCE
Los Angeles Unified School District
Food Services Division

TO: All Principals

DATE: February 12, 2013

FROM: David Binkle 
Director of Food Services

**SUBJECT: BREAKFAST IN THE CLASSROOM UPDATE AND PARENT
VOLUNTEER MEALS**

The following information is intended to provide an update and clarity on guidelines for who can receive meals at no cost in adherence to the USDA's meal reimbursement requirements.

As the District continues to increase the number of schools participating in the Breakfast in the Classroom (BIC) program, questions continue to be asked regarding whether parent volunteers can partake in the meals being served. Breakfast meals served include 3 daily items such as seasonal fruit, whole grain breads and low-fat milk.

Who Can Receive Meals?

- All Students enrolled at the participating school
- All Teachers hosting BIC in their designated classroom
- One LAUSD staff member assigned to a classroom
- One Volunteer assigned to a classroom (including parents)

How Can Meals be Received?

- Breakfast meals are made available in the following locations:
 - In the participating classroom
 - In a common area when returned to cafeteria

Meals for Students

Cafeteria Managers order meals based upon the number of enrolled students (less those opting out) in each classroom, including the teacher, assigned LAUSD employee and/or parent volunteer (if applicable). Although schools have options on how the meals are delivered to the classroom, food items must be distributed to the students in the classroom as follows:

- Food must be delivered directly to each classroom
- Food must remain in the insulated bags until served
- Meals must be consumed inside the designated classroom
- Any item taken by student, teacher or LAUSD staff assigned to the classroom out of the insulated containers may not be returned to the cafeteria
- Un-served items must remain inside the insulated bags and returned to the cafeteria

Role of Students:

- o Select menu items
- o Place all trash in the trash receptacles
- o Ensure desk and workstation are wiped clean
- o Place unopened packages in a common table for other students to eat or Parent Center can pick up for consumption. Teacher, staff or volunteer to determine acceptability

Meals Not Served to Students

Any student may decline a breakfast meal. Therefore, due to attendance and participation, some meals or individual components remaining in containers may be considered as excess.

As a measure of food safety defense, the following must be adhered to protect the food product integrity.

- Insulated breakfast bags are returned to cafeteria with items not served to students
- All items returned must be inspected by cafeteria staff
- All items that can be re-used are placed back into cafeteria service
- Cafeteria Manager coordinates with Principal to determine a "common table" location to place food items that cannot be reused by cafeteria staff, but are available for immediate consumption.
- Items that cannot be used for student service or donation must be discarded

Food Donation Program

- All items that are not able to be re-used can be placed in a location agreed upon by the Principal for donation to an approved nonprofit food donation programs. Please see Reference Guide, REF- 5634.0 "Food Donation Process" for further information.

Thank you for your support of the BIC program and your commitment to improving the health of our students. If you have any questions or concerns, please feel free to contact me at 213-241-2993 or at david.binkle@lausd.net

c: Dr. John Deasy
Michelle King
Executive Staff
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Jean Brown
Deputy Directors of Food Services
Senior & Area Food Services Supervisors
Food Services Training Specialists
Food Services Cafeteria Managers

Conclusion: Most breakfasts were provided to students properly and served on time. However, we found some weaknesses in adherence to the Breakfast in the Classroom procedures at selected school sites. We also note that although procedures for the program were presented in training materials, videos, and a 2 page memo sent to principals and other school staff, Management has not published a formal bulletin, reference memo, or handbook outlining all policies and procedures related to the Breakfast in the Classroom Program. A formal set of policies should be issued to all stakeholders in a timely manner, before the close of this school year.

Potential Impact

The conditions we found may have increased the risk of:

- ✓ Unsanitary and unsafe conditions
- ✓ Delivery accidents and equipment damage
- ✓ Food contamination
- ✓ Over-billing and/ or under-billing of reimbursements

Next Steps: Actions the District should consider

We provided the Food Services Division with 5 recommendations to strengthen the control activities and monitoring over the BIC Program. A complete description of these recommendations is included in the body of the report. Some of the more significant recommendations we made included the following:

- ✓ Ensure that management, school staff and volunteer students are provided with:
 - Additional Breakfast in the Classroom clean up training;
 - The required clean up supplies are continuously restocked at each classroom;
 - Increased supervisory oversight over BIC clean up teams;
 - Cafeteria Management teams conduct additional periodic inspections and visits at school sites
 - Additional supervision in the school's hallways when students are transporting food to and from classrooms.
- ✓ Ensure that the teachers, volunteers or assigned students for food delivery are supervised and re-trained; teachers must ensure that food bags are securely fastened by the delivery teams to rolling carts prior to the return of the food bags to the school cafeteria and additional hallway monitors are assigned to provide adequate supervision to students.
- ✓ Ensure that the Food Services Division establishes a procedure for assigned school staff or central management to reconcile the total number of non-participating students to left over meals on a sample basis at school sites and properly reconcile the roster reimbursable meals to the actual meals served.

Scope & Methodology

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The audit covered the activities for the period from July 1, 2011 through November 30, 2012. In order to address the audit objectives, we performed certain procedures, which included, but were not limited to the following:

- ❖ Reviewed applicable Federal and State regulations.
- ❖ Reviewed applicable LAUSD policies and procedures.
- ❖ Examined lined rosters at selected school sites and reimbursements.
- ❖ Observed Breakfast in the Classroom procedures at 18 of 317 classrooms at selected school sites [7 Elementary and 2 Middle School].
- ❖ Obtained an understanding of the current practices of the program.
- ❖ Interviewed and surveyed selected school personnel at selected school sites about their activities related to our audit objectives.

We performed the audit from October 11, 2012 through December 21, 2012.

FINDING AND RECOMMENDATIONS

FINDING: Breakfast in the Classroom Procedures For the Director of the Food Services Division

BACKGROUND

In the Los Angeles Unified School District, over 553,000 students live with food insecurity and qualify for a free or reduced price breakfast. However, only 29% participate, which means, approximately 400,000 students may start their school days without breakfast, deprived of an important nutritious meal.⁷ During Fiscal Year 2011-2012, twenty schools in LAUSD participated in the Breakfast in the Classroom Program and students were served at no extra cost in a classroom setting. We observed that during the program, teachers conducted instructional activities to begin the day's lesson.

Experience with serving breakfast in the classroom in California and other states shows that school breakfast participation increases to nearly 100 percent. With the Classroom Breakfast model, all students are offered breakfast at the start of the school day. Breakfast is served, eaten, and cleared during the first 10-15 minutes of class while teachers conduct administrative activities or begin the day's lessons. Classroom Breakfast helps ensure that all students start the school day well-nourished and ready to learn.⁸

Breakfast is often said to be the most important meal of the day. Research shows that students benefit from eating breakfast:⁹

Missing breakfast and experiencing hunger impair children's ability to learn:

- Slow memory recall
- Have lower math scores
- Behavioral and emotional issues are more prevalent with students with hunger

Eating breakfast at school helps children perform better:

- Perform better on standardized test
- Show improved attention span
- Positive effects on overall nutrition particularly in helping fight obesity

BIC yields positive results:

- Shows decrease in absenteeism and tardiness rates
- Additional revenue can save hundreds of jobs for school employees
- Percentage of revenue will be given back to the schools

Based on the BIC Program data (unaudited) provided by Food Services Division, school

⁷ Letter from Superintendent Deasy- LAUSD BIC Implementation Memo

⁸ breakfastfirst.org

⁹ http://cafe-la.lausd.net/staff/BIC_Info (BIC Principal, Teacher, Custodian, Student Training)

breakfast meals and revenue at nine schools visited increased dramatically:

- There was a 131% non-sequential month to month increase in meals served (see Appendix B on page 21).
- There was a 101% non-sequential month to month increase in revenue, comparing the pre-BIC with the post-BIC revenue (see Appendix C on page 22).

DISCUSSION

This section discusses the following six areas:

- Clean-ups
- Food Bags Delivery
- Returned Food Items
- Timeliness
- Lined Roster
- Reconciliation of Lined Roster

Clean-ups

There was a lack of Management oversight at some schools in complying with District policies on clean-ups and some students did not perform clean-ups during breakfast.

Powerpoint presentation, *LAUSD Food Services Division Breakfast in the Classroom 2012 Food Services Staff Training* states:

- The second vital team is the clean-up team. They place the trash can outside the door of classroom and wheels bags back to the cafeteria.
- The Food Services cafeteria staff is another key in making this program a success and will be providing:
 - Spray bottles, trash cans and breakfast sheriff badges for each classroom and will be distributed one week prior to roll out.
 - Trays, wet naps, trash liners, table cleaning wipes, sporkettes and lined class roster will be provided on the daily basis.
- The Sheriff's role is to make sure that the classroom is clean and free of trash. Designated student wears the "Breakfast Sheriff" badge and completes the following tasks:
 - When something needs to be cleaned or picked up they instruct classmates to do and provide them a wet towel as needed.
 - All serving tables needs to be wiped down immediately after service.
- Shift in Building and Ground Workers' Duties:
 - Clean large spills as requested and provide spot cleaning.

Results

We observed 18 classrooms for seven elementary schools and two middle schools from October 11, 2012 to November 15, 2012 to determine whether District policies and procedures were followed within the BIC Program. We noted the following conditions:

- Two of 18 classrooms visited (or 11.1%) had no trash bins in front of the classrooms.
- Three of 18 classrooms visited (or 16.7%) did not have spray water bottles and towels available on site.
- Ten of 18 classrooms visited (or 55.6%) had no assigned students to clean up during breakfast.
- One school visited had milk spillage in hallways and staircases and were not cleaned up in a timely manner.

These conditions occurred because:

- One principal stated that she instructed the custodian not to deliver the trash bins in front of the classrooms because there was no way they could do their job coupled with cuts in custodial time.
- The teachers stated that Cafeteria Management failed to provide the classrooms with the required clean-up supplies.
- The assigned students were not diligent in doing the clean-ups and supervisory oversight was lacking.
- Some principals, teachers and plant managers at selected school sites did not strictly follow the BIC procedures regarding clean-up, especially in the school's hallways when there were milk spillages..

As a result of the following conditions, there was an increased risk of unsanitary and unsafe conditions in the classrooms and premises.

We discuss the action needed to correct this condition in Recommendation 1.

Food Bags Delivery

Some students at selected school sites visited did not deliver food bags to the classrooms and return to cafeteria in accordance with BIC policies and procedures.

LAUSD Food Services Division Breakfast in the Classroom 2012 Food Services Staff Training states:

- We have the bag transport rules for schools with stairs (Figure 1).
 - At the bottom of the stairs, lift one bag.
 - Carry bag upstairs using bag handles.
 - Hold onto the staircase handles while going up the stairs to gain support
 - Set the bag down on the top of the stairs.
 - Repeat the procedure for the second bag.
- To ensure safety and safeguard of the equipment, the “Bag Transport Rules” must be followed:
 - Walk when transporting to classroom.
- Roll cart to the designated classroom.

- Set the bags on the cart and strap the bags

Figure 1
Bag Transportation from Training Materials



Results

We observed 18 classrooms to determine whether the BIC programs and procedures were followed regarding delivery of food bags. We noted the following conditions:

- Four of 18 delivery teams (or 22.2%) did not properly deliver the food bags through the stairs.
- 15 additional delivery teams from other classrooms did not properly deliver the food bags through the stairs.
- Two students from other classrooms inappropriately delivered the food bags by running toward their classroom.
- Two students from other classrooms did not properly deliver the food bags when each student was pulling two rolling carts with four food bags toward the classroom.
- Two delivery teams did not properly secure the food bags to the rolling carts during its return to the cafeteria. Food bags were observed falling on the floor.

These conditions occurred because:

- One principal and some teachers at selected school sites visited did not strictly follow and supervise the delivery of food bags to the classrooms and its subsequent return to the cafeteria.
- The required hallway monitoring and supervision were lacking by some teachers and school staffs.
- The assigned students did not properly strap the food bags to the cart.

As a result of the following conditions, there was an increased risk in delivery accidents and damage to the rolling carts and food bags.

We discuss the action needed to correct this condition in Recommendation 2.

Returned Food Items

Some sanitarily compromised food items were returned to cafeterias at selected school sites visited.

Powerpoint Presentation, *LAUSD Food Services Division Breakfast in the Classroom 2012 Food Services Staff Training* states:

- All meals must be consumed inside the designated classroom.
- Any meal items taken by students, teachers or LAUSD staff assigned to the classroom, may not be returned to the cafeteria.
- As the last student takes their meal, the bags should be closed immediately to preserve the temperature of the milk as well as all un-served items.
- Unserved items must remain inside the insulated bags and returned to the cafeteria.
- Due to pest management concerns no food items should be saved for later consumption.

Results

We observed 18 classrooms to determine whether the BIC procedures on food delivery and consumption were followed. We noted the following conditions:

- Food items were served to students who elected not to eat at one classroom. The uneaten food items were not properly disposed of in the trash bins.
- Perishable food items stayed outside the insulated bags for more than one hour before returning them to the cafeteria at one classroom.
- Perishable food items stayed outside the insulated bags for 10 minutes at another classroom.
- One classroom had food items inside the insulated bags for more than one hour before returning them to cafeteria.

These conditions occurred because:

- Of lack of diligence and supervision by some teachers.
- The teacher failed to remind the assigned team to return the perishable food items inside the insulated bag immediately.
- There was a lack of continuing BIC training.

As a result of the following conditions, there was an increased risk of food contamination due to improper storage and refrigeration and a lack of timeliness in returning food items to the cafeteria.

We discuss the action needed to correct this condition in Recommendation 2.

Timeliness

Some BIC procedures relative to timeliness were not followed such as exceeding the allowable time by 5 to 30 minutes.

The Management of Food Services Division states that the Breakfast in the Classroom (BIC) provides breakfast to students in class, after the first bell. The Director of Food Services stated that 10-15 minutes is the standard and doable for breakfast in the classroom upon receiving proper BIC training and following the procedures.

The United States Department of Agriculture stated the following regarding the Breakfast in the Classroom Program, "Little teaching time is lost, as breakfast only takes 10 to 15 minutes for the student to eat."

Powerpoint Presentation, ***LAUSD Food Services Division Breakfast in the Classroom 2012 Food Services Staff Training*** states:

- Everyone eats at the same time.
- Designated students bring insulated bags back to the cafeteria.

The San Diego Unified video provided by LAUSD to pilot schools for training purposes showed that the teacher reminded students that breakfast will end in a few minutes.

Results

We observed 18 classrooms to determine whether BIC procedures on timelines were followed. We noted the following conditions:

- At 16 of 18 classrooms visited (or 88.9%), breakfast time had exceeded the allowable 10-15 minute period by 5 to 30 minutes.
- Four of 18 delivery teams (or 22.3%) did not return food bags in a timely manner to the cafeteria.
- Three of 18 classrooms visited (or 16.7%) had students spend ten minutes more time returning the food bags to cafeteria.
- Seven of 18 classrooms visited (or 38.9%) had 1 to 3 students late or had no breakfast at all.
- In three of 18 classrooms visited (or 16.7%), no 5-minute warning was announced to students before the end of breakfast by the teachers.

These conditions occurred because (1) teachers were focused on providing instruction rather than monitoring the allowable time for breakfast, and (2) teachers failed to announce the 5 minute reminder before the end of the breakfast.

As a result of the following conditions, some students spent too much time on eating breakfast, some had less time to eat and some had no breakfast at all.

We discuss the action needed to correct this condition in Recommendation 5.

Lined Rosters

The recording of BIC meals taken by students was not done consistently on lined rosters at some classrooms visited.

Powerpoint Presentation, *LAUSD Food Services Division Breakfast in the Classroom 2012 Food Services Staff Training* states:

- A teacher, volunteer or a designated student must verify that **each student takes a complete meal prior to checking off the students name on the roster:**
 - For kinder through second grade, an adult needs to complete this process.
 - Grades three and up, the teacher, a student assigned or the students themselves can check off their names.
 - Incomplete meals cannot be counted.

Results

We observed 18 classrooms and found that seven of 18 teachers (or 38.9%), assigned students, or adult did not properly check off the student names on the roster in a timely basis during the point of meal delivery.

These conditions occurred because the Breakfast in the Classroom procedure regarding the recording of student names at selected school sites visited during the point of service was not followed.

As a result of the following conditions, there were discrepancies in the total reimbursable meals which could cause potential over-billing and/ or under billing of reimbursements.

We discuss the action needed to correct this condition in Recommendation 3 and 4.

Reconciliation of Lined Roster

There are no established BIC procedures regarding the reconciliation of lined rosters to leftover meals. We found discrepancies between lined rosters and leftover food items.

Powerpoint Presentation, *LAUSD Food Services Division Breakfast in the Classroom 2012 Food Services Staff Training* states:

- For counting and claiming purposes the lined class roster must be used as the medium of exchange to verify those who participated.
- The lined class roster will include:
 - Date
 - Check mark beside student's name after a reimbursable meal has been served
 - Dash mark for non-participating or absent student
 - Teacher's name, LAUSD staff and any missing students name on roster
 - Roster is sent back to the cafeteria after each meal service
 - Because the Food Service Manager is not physically present at the point of service, it is critical that the lined class roster is accurately completed for verification purposes during an audit or review.

Results

We analyzed the lined rosters and the number of food leftovers after breakfast was served at 18 classrooms. We noted that in 11 of 18 lined rosters analyzed (or 61%), the total number of non-participating students did not reconcile with leftover meals in the food bags. We also noted that the BIC procedures did not include any reference to reconciling lined rosters to leftover meals.

These conditions occurred because (1) the BIC procedures at selected school sites visited regarding lined roster completion were not followed, (2) some teachers or students did not check off the student names at the time of serving the breakfasts but completed it later in the morning, and (3) there was a lack of clear understanding of the procedure by some teachers.

As a result of the following conditions, there were discrepancies in the total reimbursable meals which could increase the risk of potential monetary loss to the District on over-billing and/or under-billing of reimbursements.

We discuss the action needed to correct this condition in Recommendation 4 and 5.

RECOMMENDATIONS

We recommend that the Director of Food Services ensure that the following recommendations are implemented.

Recommendation 1: Ensure that management, school staff and volunteer students are provided with:

- Additional Breakfast in the Classroom clean up training;
- The required clean up supplies are continuously restocked at each classroom;
- Increased supervisory oversight over BIC clean up teams;
- Cafeteria Management teams conduct additional periodic inspections and visits at school sites;
- Additional supervision in the school's hallways when students are transporting food to and from classrooms.

Recommendation 2: Ensure that the teachers, volunteers or assigned students for food delivery are supervised and re-trained; teachers must ensure that food bags are securely fastened by the delivery teams to rolling carts prior to the return of the food bags to the school cafeteria and additional hallway monitors are assigned to provide adequate supervision to students.

Recommendation 3: Ensure that the teachers, volunteers or assigned students check-off the student names at the point of service on the lined roster, which is the point of delivery when the student receives a complete meal.

Recommendation 4: Ensure that the Food Services Division establishes a procedure for assigned school staff or central management to reconcile the total number of non-participating students to left over meals on a sample basis at school sites and properly reconcile the roster reimbursable meals to the actual meals served.

Recommendation 5: Provide continuous BIC training to teachers, assigned staff and volunteer students.

APPENDIX A: SURVEY RESULTS ON BREAKFAST IN THE CLASSROOM PROGRAM

Note: The creation of the survey questions was done in collaboration with the Food Services Division.

SURVEY RESULTS

We surveyed principals, teachers, plant managers and custodial staffs, and nurses at 18 school sites. Below are some highlights from the surveys (see Appendix A):

Principals expressed strong support for the Breakfast in the Classroom Program:

- 5 of 7 principals surveyed, (or 71%) believed that the Breakfast in the Classroom Program had a positive impact on the students, while one principal disagreed, and one principal declined to answer.
- 4 of 7 principals surveyed, (or 57%) believed that the Breakfast in the Classroom Program makes an important contribution to the education process, while one principal disagreed.
- 6 of 7 principals surveyed, (or 86%) will continue to operate the Breakfast in the Classroom Program.

Teachers expressed some support for the Breakfast in the Classroom Program:

- 68 of 151 teachers surveyed, (or 45%) believed that the Breakfast in the Classroom Program had a positive impact on the students, while 44 teachers (or 29%) disagreed.
- 71 of 151 teachers surveyed, (or 47%) believed that the Breakfast in the Classroom interfered with their ability to teach, while 55 teachers (or 36%) disagreed.
- 82 of 151 teachers surveyed, (or 54%) stated that there are fewer complaints of hunger in the mornings since the implementation of the program, while 32 (or 21%) disagreed.
- 66 of 151 teachers surveyed, (or 44%) believed that the Breakfast in the Classroom makes an important contribution to the education process, while 49 teachers (or 32%) disagreed.

Plant Managers and custodial staffs expressed strong support for the Breakfast in the Classroom Program:

- 5 of 6 plant managers/ custodial staffs surveyed, (or 83%) believed that the Breakfast in the Classroom Program had contributed to a decline in the school's custodial time.

Nurses expressed some support for the Breakfast in the Classroom Program:

- 7 of 15 nurses surveyed, (or 47%) believed that the Breakfast in the Classroom Program had contributed to a decline in nurse office visits by students, while 5 nurses (or 33%) disagreed.
- 7 of 15 nurses surveyed, (or 47%) believed that there were fewer complaints of hunger and headaches in the mornings since the implementation of the program, while 5 nurses (or 33%) disagreed.

- 7 of 15 nurses/ health care assistants surveyed, (or 47%) believed that the Breakfast in the Classroom Program had a positive impact on their students, while no nurses disagreed. More than half of the nurses declined to state.

Surveys Results from Principals (Total surveys received:7)			
	Agreed	Disagreed	Neutral or Undetermined
	%	%	%
1. Prior to implementation of the Breakfast in the Classroom Program, it was difficult to generate support among the following staff:			
a. Custodial	57%	14%	29%
b. Teaching	43%	14%	43%
c. Cafeteria	57%	29%	14%
2. Now that the program has been in place, there is great support for Breakfast in the Classroom Program among the following staff:			
a. Custodial	29%	29%	43%
b. Teaching	43%	29%	29%
c. Cafeteria	43%	14%	43%
3. Overall the Breakfast in the Classroom Program has had a positive impact on my students	71%	14%	14%
4. I believe that the Breakfast in the Classroom Program makes an important contribution to the educational process	57%	14%	29%
5. I believe that the Breakfast in the Classroom Program has contributed to an improvement in academic performance	29%	29%	43%
6. I believe that the Breakfast in the Classroom Program has contributed to a decline in disciplinary office referral	14%	29%	57%
7. I will continue to operate the Breakfast in the Classroom Program	86%	0%	14%

Surveys Results from Teachers (Total surveys received:151)			
	Agreed	Disagreed	Neutral or Undetermined
	%	%	%
1. Prior to implementation of Breakfast in the Classroom, I was hesitant about the Program and concerned about the effect it would have on my teaching day	74%	11%	15%
2. I hope that our school continues to offer the Breakfast in the Classroom Program	40%	41%	19%
3. Overall the Breakfast in the Classroom Program has had a positive impact on my students	45%	29%	26%
4. Since the implementation of the program, my students are in class on time for the start of lessons	34%	38%	28%
5. The Breakfast in the Classroom Program interferes with my ability to teach.	47%	36%	17%
6. I have seen improvements in student classroom behavior since the implementation of the program	23%	45%	32%
7. My students that participate in the Breakfast in the Classroom Program are better able to pay attention to lessons throughout the morning	32%	32%	36%
8. There are fewer complaints of hunger in the mornings since the implementation of the program	54%	21%	25%
9. I believe that the Breakfast in the Classroom Program makes an important contribution to the education process	44%	32%	24%

Survey Results from Plant Manager/ Custodial Staff (Total surveys received:6)				
		Agreed	Disagreed	Neutral or Undetermined
		%	%	%
1. Since the implementation of Breakfast in the Classroom program, I believe that it has contributed to a decline in the school's custodial time		83%	0%	17%
2. There are no complaints of unsanitary condition in the homerooms since the implementation of the program		17%	67%	17%

Survey Results from Nurse/ Health Care Assistant (Total surveys received:15)				
		Agreed	Disagreed	Neutral or Undetermined
		%	%	%
1. Since the implementation of Breakfast in the Classroom program, I believe that it has contributed to a decline in nurse office visits by students		47%	33%	20%
2. There are fewer complaints of hunger and headaches in the mornings since the implementation of the program		47%	33%	20%
3. Overall the Breakfast in the Classroom Program has had a positive impact on my students		47%	0%	53%

APPENDIX B

Comparison of Meals Served before and after the BIC Program

Compare Selected Month to Month Breakfast in the Classroom (BIC) Meals Served								
#	School Visited	Roll-Out Date	Month vs Month	BIC Days	Meals Served		Increase in # of meals served	% Increase in meals served
					Selected Month before Breakfast in the Classroom Roll-Out Date	Selected Month after Breakfast in the Classroom Roll-Out Date		
1	Figueroa ES	01/19/12	Nov vs Feb	19 vs 20	2,688	9,188	6,500	242%
2	Enadia Way ES	04/30/12	Mar vs May	21 vs 22	2,748	4,407	1,659	60%
3	Lawrence MS	05/21/12	Apr vs Sep	16 vs 17	5,204	16,342	11,138	214%
4	Euclid ES	05/23/12	Apr vs Sep	16 vs 17	7,033	13,935	6,902	98%
5	Beremdo MS	05/29/12	Apr vs Sep	16 vs 17	5,398	17,223	11,825	219%
6	Alta Loma ES	05/30/12	Apr vs Sep	16 vs 17	6,616	10,785	4,169	63%
7	Fullbright ES	05/30/12	Apr vs Sep	16 vs 17	2,897	7,271	4,374	151%
8	Maywood ES	05/30/12	Apr vs Sep	16 vs 17	2,627	7,810	5,183	197%
9	Sharp ES	06/04/12	Apr vs Sep	16 vs 17	7,996	12,908	4,912	61%
	TOTAL				43,207	99,869	56,662	
	% of increase in meals served							131%

APPENDIX C

Comparison of Revenue Received before and after the BIC Program

Compare Selected Month to Month Breakfast in the Classroom (BIC) Revenue								
#	School visited	Roll-Out Date	Month vs Month	BIC Days	Revenue		Increase in revenue	% Increase in revenue
					Selected Month before Breakfast in the Classroom Roll-Out Date	Selected Month after Breakfast in the Classroom Roll-Out Date		
1	Figueroa ES	01/19/12	Nov vs Feb	19 vs 20	\$4,488.18	\$15,838.37	\$11,350.19	253%
2	Enadia Way ES	04/30/12	Mar vs May	21 vs 22	\$4,878.91	\$6,997.10	\$2,118.19	43%
3	Lawrence MS	05/21/12	Apr vs Sep	16 vs 17	\$9,727.30	\$23,161.47	\$13,434.17	138%
4	Euclid ES	05/23/12	Apr vs Sep	16 vs 17	\$13,043.39	\$19,739.86	\$6,696.47	51%
5	Berendo MS	05/29/12	Apr vs Sep	16 vs 17	\$10,331.01	\$29,527.02	\$19,196.01	186%
6	Alta Loma ES	05/30/12	Apr vs Sep	16 vs 17	\$11,706.37	\$18,337.22	\$6,630.85	57%
7	Fullbright ES	05/30/12	Apr vs Sep	16 vs 17	\$5,203.42	\$12,772.72	\$7,569.30	145%
8	Maywood ES	05/30/12	Apr vs Sep	16 vs 17	\$4,925.37	\$13,093.12	\$8,167.75	166%
9	Sharp ES	06/04/12	Apr vs Sep	16 vs 17	\$14,502.04	\$19,179.45	\$4,677.41	32%
	TOTAL				\$78,805.99	\$158,646.33	\$79,840.34	
	% increase in revenue (federal & state)							101%

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Superintendent of Schools
Senior Deputy Superintendent of School Operations
General Counsel
Chief Operating Officer

ANNEX B

Audit Team

Rey Bejerano, Audit Manager
Mistram Reyes, Jr., Senior Internal Auditor

Know about fraud, waste or abuse?

Tell us about it.

Maybe you are a School District Employee, or maybe you are a private citizen. Either way, you are a taxpayer.

Maybe you know something about fraud, or waste, or some other type of abuse in the School District.

The Office of the Inspector General has a hotline for you to call. You can also write to us.

If you wish, we will keep your identity confidential. You can remain anonymous, if you prefer. And you are protected by law from reprisal by your employer.

Call the Hotline:

**(213) 241-7778
Or
1-866-LAUDS-OIG**

Write to us:

**Fraud Hotline Center
333 S. Beaudry Ave., 12th Floor
Los Angeles, CA 90017**

Website:

www.lausdoig.org