

2022

**Report of the Auditor General
to the Nova Scotia
House of Assembly**



**Healthy Eating in Schools:
Department of Education and Early
Childhood Development and Nova
Scotia Health**



Performance Audit
Independence • Integrity • Impact

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September 20, 2022

Honourable Keith Bain
Speaker
House of Assembly
Province of Nova Scotia

Dear Sir:

I have the honour to submit herewith my Report to the House of Assembly under Section 18(2) of the Auditor General Act, to be laid before the House in accordance with Section 18(4) of the Auditor General Act.

Respectfully,



Kim Adair, FCPA, FCA, ICD.D


Auditor General of Nova Scotia

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Healthy Eating in Schools

Department of Education and Early Childhood Development and Nova Scotia Health

Key Messages

- Majority of schools tested are not complying with the provincial School Food and Nutrition policy
- Third-party food service providers operate over half of the province's school cafeterias but only 9% of those tested are following the policy
- The Department does not know if healthy foods are being served in schools
- The level of healthy food served to students varies between Regional Centres for Education
- The Provincial School Food and Nutrition Policy is based on the Canada Food Guide from 30 years ago
- Audit noted many good practices at South Shore Regional Centre for Education

Why We Did This Audit

- Healthy food choices can have a significant effect on learning readiness and academic success
- Some students' exposure to healthy eating choices only happens at school
- Some students may not eat during the school day if not provided food by the school
- Obesity rates among children and youth in Canada have nearly tripled in the last 30 years
- Nova Scotia youth overweight/obese rate trending higher than national rate (2015-2020)
- If not addressed, ultimate healthcare costs forecasted to be in the billions of dollars

Provincial School Food and Nutrition Policy Has Not Been Updated for 16 years

- The provincial School Food and Nutrition Policy for Nova Scotia Public Schools is outdated.
- The policy is based on the 1992 Canada Food Guide from 30 years ago, even though the guide has had two major updates (in 2007 and again in 2019).

Lunch Service Needs Improvement While Breakfast Program a Success

- Only 40% of schools we visited complied with the nutritional policy requirements for lunch service.
- Only 9% of third-party food service providers tested complied with the nutrition policy, while 83% of cafeterias run centrally by the Regional Centre for Education complied.
- In half of schools we visited, healthier lunch food was priced higher than less healthy alternatives.
- There is no consistent province-wide approach to provide lunch to students who can't afford to pay.
- A free breakfast program is offered in 98% of schools and schools we visited generally offered healthy foods.

Inadequate Monitoring of Food Served in Schools

- The Department has delegated policy monitoring to the Regional Centres for Education.
- Regional Centres for Education are not monitoring schools to ensure they are complying with the Food and Nutrition Policy.
- Three of seven Regional Centres for Education do not have a dedicated nutritionist or dietitian on staff.
- South Shore and Annapolis Valley Regional Centres for Education have good practices relating to food services.

Reference Guide – Key Findings and Observations

Paragraph	Key Findings and Observations
<i><u>Breakfast program is a Success</u></i>	
1.19	Almost all Nova Scotia schools offer a free, generally compliant with policy breakfast program
1.21	Breakfast programs are serving healthy food
<i><u>Testing Reveals Majority of Schools Not Complying with the Food and Nutrition Policy for Lunch</u></i>	
1.25	Only 40% of tested schools followed the policy
1.27	Third-party run cafeterias complying with policy in only 9% of schools we visited
1.28	School run cafeterias only complying with policy 50% of the time
1.30	Good practices identified at cafeterias
1.33	Important for Department, RCEs and schools to provide healthy meals to students
1.34	Food is not being priced in a manner that encourages students to choose healthy options
1.36	South Shore Regional Centre for Education has many best practices
1.46	Annapolis Valley Regional Centre for Education making good progress and uses nutritionally-approved recipes
1.50	The Province should draw on school food service best practices already in place at South Shore Regional Centre for Education
1.52	Equity meals provided in schools not being addressed consistently across the province
1.54	Procurement of healthy food can be problematic
1.60	Contracts with third-party food service providers often missing, outdated or not complete
<i><u>Department Has Not Updated Food and Nutrition Policy for 16 Years</u></i>	
1.64	Food and Nutrition Policy is based on Canada's Food Guide From 30 Years Ago
1.66	Department has hands-off approach to monitoring compliance to the Food and Nutrition Policy
1.69	No process to measure impact or success of the Food and Nutrition Policy
<i><u>Regional Centres for Education Do Not Know if Schools are Complying with the Food and Nutrition Policy</u></i>	
1.72	No monitoring of schools by RCEs to ensure they are complying with the Food and Nutrition Policy
1.74	Four of seven RCEs have a dedicated nutritionist or dietician on staff
1.75	RCEs underutilizing assigned Public Health Nutritionists
1.77	Regional Centres for Education not aware of some food services offered in their schools
1.79	Three streams of funding to support healthy eating in schools
1.83	RCEs submitting action plans as required
1.84	Accountability reports do not require RCEs to show if goals have been met
1.86	Distribution of funding to schools not always based on current data

Recommendations and Responses

Recommendation	Department Response
<p>1.1 We recommend the Department of Education and Early Childhood Development and the Regional Centres for Education work collaboratively to adopt the school food service best practices used in the South Shore Regional Centre for Education province wide.</p> <p>See page 26</p>	<p> Department Agrees</p> <p> Target Date for Implementation: Begin review in September 2022</p> <p>The Department of Education and Early Childhood Development (EECD) will examine the South Shore Regional Centre for Education's (SSRCE) work on school food service in the context of updating the existing School Food and Nutrition Policy. Learnings and high leverage practices from SSRCE as well as the School Healthy Eating Program (SHEP) in NS: Provincial Report will be imbedded into the new Food and Nutrition policy as appropriate.</p>
<p>1.2 We recommend the Department of Education and Early Childhood Development develop a consistent approach to equity meals across the province.</p> <p>See page 27</p>	<p> Department Agrees</p> <p> Target Date for Implementation: Dependent on federal funding</p> <p>Nova Scotia has a universal School Healthy Eating Program (SHEP) program which provides access to food. An example of this is the implementation of universal breakfast programs. We will work to identify the factors that have contributed to the success of ensuring universal access to no-cost school-based meal programs.</p> <p>Conversations have started around expanding this program with federal investment, as announced by the federal government.</p> <p>We will continue to pursue opportunities to collaborate with the federal government to expand our current lunch offerings.</p> <p>The Department of Education and Early Childhood Development (working with Nova Scotia Health-Public Health) will continue to examine how SHEP funding is utilized and ensure there is consistency in practice regarding how this and other funding (primarily used for universal breakfast programs) supports equity meals.</p>
<p>1.3 We recommend the Department of Education and Early Childhood Development develop a flexible provincial school food procurement strategy and policy that leverages purchasing power and responds to needs of local school communities.</p> <p>See page 28</p>	<p> Department Agrees</p> <p> Target Date for Implementation: Begin review in September 2022</p> <p>The Department of Education and Early Childhood Development will develop a school food procurement strategy that provides guidelines for Regional Centres for Education/ Conseil scolaire acadien provincial (RCEs/ CSAP) on their procurement processes and policies.</p> <p>Attention will also be paid to how the strategy can support the purchasing of locally produced and sourced healthy food and beverages.</p>
<p>1.4 We recommend the Department of Education and Early Childhood Development require contracts with third parties for food services in schools to be signed and up to date, include a clause requiring compliance with the Food and Nutrition Policy and include a clause that the provider may be subject to a compliance audit by the Regional Centre for Education.</p> <p>See page 28</p>	<p> Department Agrees</p> <p> Target Date for Implementation: June 2023</p> <p>The Department of Education and Early Childhood Development will require that RCEs/ CSAP attest annually that contracts with third parties for food services in schools are signed and up to date, including clauses requiring compliance with the Food and Nutrition Policy. RCEs/CSAP will submit these attestations to the EECD.</p>

Recommendations and Responses

Recommendation	Department Response
<p>1.5 We recommend the Department of Education and Early Childhood Development update the Food and Nutrition Policy to reflect the current Canada Food Guide and write it in a way that it can be reasonably interpreted and implemented.</p> <p>See page 29</p>	<p>The Department of Education and Early Childhood Development will be reviewing and updating the Food and Nutrition Policy. This will include ensuring it reflects the latest Canada Food Guide and is accessibly written for the school community.</p> <p> Department Agrees</p> <p> Target Date for Implementation: Begin review in September 2022</p>
<p>1.6 We recommend the Department of Education and Early Childhood Development create a dedicated coordinating function at the department level to oversee the updating of the Food and Nutrition Policy and to monitor the application and enforcement of the policy going forward in all Regional Centres for Education.</p> <p>See page 30</p>	<p>Through the updated School Food and Nutrition Policy, roles and responsibilities for monitoring and enforcing will be articulated, as appropriate to the mandate of the EECD and RCEs/CSAP. The new Policy will outline responsibilities and reflect EECD's overall responsibility for policy development and setting at a provincial level and the regions/CSAP's responsibility for implementation and ongoing monitoring.</p> <p> Department Agrees</p> <p> Target Date for Implementation: Begin review in September 2022</p>
<p>1.7 We recommend the Department of Education and Early Childhood Development, in consultation with Nova Scotia Health, institute a regular process to evaluate the Food and Nutrition Policy on a provincial level.</p> <p>See page 31</p>	<p>Department of Education and Early Childhood Development and Nova Scotia Health: EECD will establish a timeline for a regular provincial evaluation as part of the policy revision process.</p> <p>Nova Scotia Health, Public Health will collaborate with EECD to contribute best practice evidence and expertise in the development of a policy evaluation framework that identifies the roles of partners, establishes appropriate benchmarks and data collection methods that enable accountability and continuous improvement efforts at all levels.</p> <p>Nova Scotia Health, Public Health will work collaboratively with EECD to ensure data collection and monitoring for school food funding and SHEP is coordinated to avoid duplication and minimize burden to the system.</p> <p> Department Agrees</p> <p> Target Date for Implementation: Begin review in September 2022</p>
<p>1.8 We recommend the Department of Education and Early Childhood Development assign oversight responsibility for school food services including vending machines to qualified, dedicated individuals within each Regional Centre for Education.</p> <p>See page 32</p>	<p>Through the updated School Food and Nutrition Policy, expectations will be articulated regarding how RCEs collaborate with Public Health Nutritionists to ensure school food services (including vending machines) follow the Policy.</p> <p> Department Agrees</p> <p> Target Date for Implementation: Begin review in September 2022</p>

Recommendations and Responses

Recommendation	Department Response
<p>1.9 We recommend the Department of Education and Early Childhood Development and Nova Scotia Health jointly review roles and responsibilities and fully utilize the role of the Public Health Nutritionists assigned to support the Regional Centres of Education.</p> <p>See page 32</p>	<p>Department of Education and Early Childhood Development and Nova Scotia Health Response: The Department of Education and Early Childhood Development and Nova Scotia Health, Public Health will jointly review the roles of Public Health Nutritionists assigned to support Regional Centres of Education. Roles and Responsibilities will be outlined in the revised policy.</p> <p>Assigned Public Health Nutritionists will continue to be available to provide expertise and best practice information through Health Promoting Schools partnership structures and other RCE/CSAP school food policy improvement processes.</p> <p>✓ Department Agrees</p> <p>📅 Target Date for Implementation: December 2022</p>
<p>1.10 We recommend Nova Scotia Health improve the monitoring process of the school food funding to have Regional Centres for Education report specifically on whether they achieved the goals set out in their action plans, and whether the funding was used for its intended purpose.</p> <p>See page 34</p>	<p>Nova Scotia Health, Public Health will administer an updated goal setting, planning, and budgeting template for RCEs/CSAP that has stronger linkages to current evidence and the recommendations identified in the School Healthy Eating Programs in Nova Scotia: Provincial Report and the AG Performance Review. The 2022-23 Healthy Promoting Schools (HPS) funding reporting template will be revised accordingly to ensure there is clear alignment in reporting of how data driven goals are actioned and funds are used.</p> <p>In 2021-22 Nova Scotia Health took steps to improve monitoring of SHEP funding. A secure online platform supported and housed by Nova Scotia Health for data collection and management was used to survey public schools in Nova Scotia and key informant interviews were conducted and analyzed. Results have been compiled in a provincial report available at https://www.nshealth.ca/reports-statistics-and-accountability. Nova Scotia Health is committed to continuous quality improvement and will assess the 2022-23 reporting process and make identified refinements for the 2023-24 school year.</p> <p>✓ Department Agrees</p> <p>📅 Target Date for Implementation: Revised goal setting, planning and budgeting template provided to RCE/CSAP by October 2022 for completion by RCE/CSAP by December 31, 2022.</p> <p>Revised reporting templates provided to RCEs/CSAP by June, 2023 for completion by RCE/CSAP by August 31, 2023.</p>

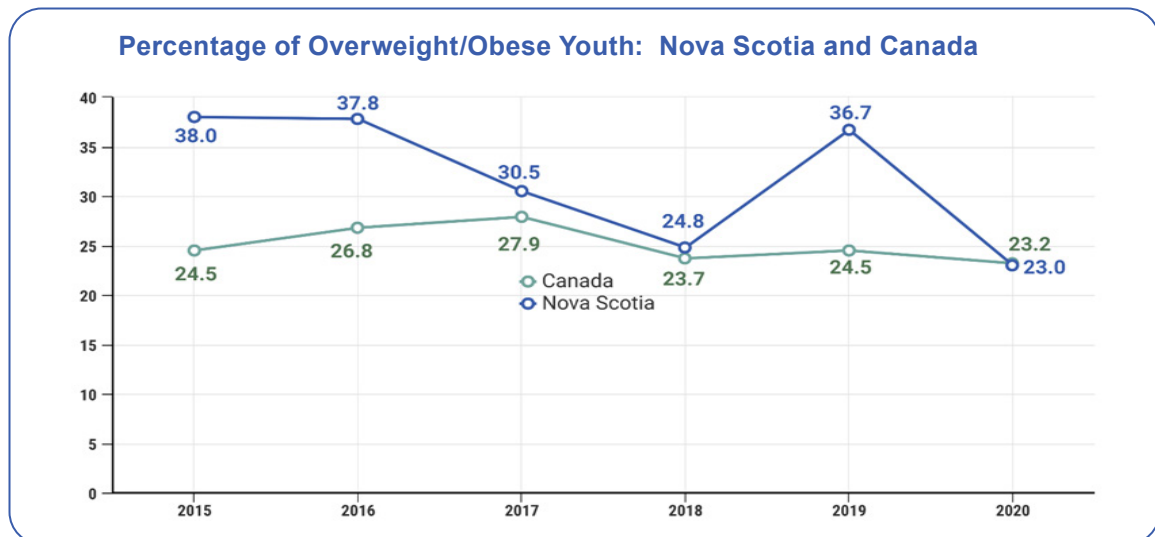
Questions Nova Scotians May Want to Ask

1. What plans does the Department of Education and Early Childhood Development have to ensure no child goes hungry at school?
2. How can the Department of Education and Early Childhood Development update the School Food and Nutrition Policy so that it's based on current best practices?
3. What is the Province's plan to serve healthy food in all Nova Scotia public schools?
4. How does the Province ensure third-party organizations contracted to serve food to students in Nova Scotia schools prioritize healthy food over higher profits?

1 Healthy Eating in Schools

Background

- 1.1 Healthy food choices and practices can have a significant effect on learning readiness and academic success and can lead to fewer discipline and behaviour problems. Canada is the only G7 country in the world without a national nutritious school meal program.
- 1.2 The Public Health Agency of Canada states that obesity rates among children and youth in Canada have nearly tripled in the last 30 years. Being overweight or obese puts children at greater risk for several chronic diseases and health conditions such as Type 2 diabetes and heart disease as well as emotional health problems such as depression and low self-esteem. The Public Health Agency of Canada also indicates that children who are overweight or obese have a significant increased risk of being overweight or obese in adulthood. This emphasizes the importance of taking preventive action against obesity in childhood.
- 1.3 A 2017 report from the World Obesity Federation calculated that the healthcare costs in Canada from failing to treat obesity from 2017 to 2025 would cumulatively be over \$200 billion USD. Furthermore, in 2017, UNICEF ranked Canada 37th out of 41 wealthy countries for kids' access to nutritious foods.
- 1.4 Statistics Canada data shows that in 2020, 23% of Nova Scotia youths (age 12-17 years) were categorized as overweight or obese and the Nova Scotia rate is trending higher than the national rate.



Source: Office of the Auditor General, Nova Scotia; data from Statistics Canada
 Note: Statistics Canada indicated to use data from 2018 and 2020 with caution

- 1.5 In September 2006, the Department of Education and Early Childhood Development created the Food and Nutrition Policy for Nova Scotia Public Schools. The policy was created to provide guidelines and directives to ensure that food being served in public schools in Nova Scotia is

healthy and in line with Canada's Food Guide. The current Canada Food Guide (2019) states *"Foods and beverages offered in publically funded institutions should align with Canada's Dietary Guidelines."*

1.6 The Nova Scotia Food and Nutrition policy contains 12 directives that provide standards for:

- Food and Beverages Served and Sold in Schools
- Clean Drinking Water
- Food and Nutrition Programming
- Pricing
- Fundraising
- Special Functions
- Promotion and Advertising
- Use of Food as a Reinforcer
- Students Who May Be Vulnerable
- Portion Sizes
- Food Safety
- Nutrition Education

1.7 The department began to phase in the policy in September 2006, with full implementation expected in all schools by June 2009. This policy has not been updated even though there have been two updates to the Canada Food Guide – one in 2007 and again in 2019.

1.8 The Food and Nutrition Policy highlights that healthy food choices and practices can have a significant effect on learning readiness and academic success and can lead to fewer discipline and emotional problems. The policy also indicates that healthy school breakfasts can positively influence student performance. Missing even one meal can affect a student's behaviour and ability to learn, and on a continuous basis, poor nutrition can have a negative effect on motivation, alertness, attentiveness, and emotional expression.



1.9 Children between the ages of four and 18 spend a large portion of their day at school. This means that schools play a major role in contributing to their students' healthy eating. Providing healthy food to students at school can help influence future eating habits, which should ultimately lead to healthier adults.

- 1.10 One of the key components of the policy is the categorization of foods into Minimum Nutrition, Moderate Nutrition and Maximum Nutrition.

Policy Categorization of Foods in Nova Scotia Schools		
		
MINIMUM	MODERATE	MAXIMUM
<ul style="list-style-type: none"> May be sold once or twice per month as part of special functions Includes battered, fried or previously deep fried items such as french fries and chicken nuggets; chocolate bars, pop, potato chips, poutine 	<ul style="list-style-type: none"> May be served no more than 2 times per week or make up no more than 30% of choices Includes white bread or pasta, higher fat milk and cheese products, baked potato chips, regular ground beef 	<ul style="list-style-type: none"> May be sold daily Includes whole grain or whole wheat breads, fruits, vegetables, lean meats such as chicken or lean ground beef, peanut or nut butters, cheese pizza with whole wheat crust

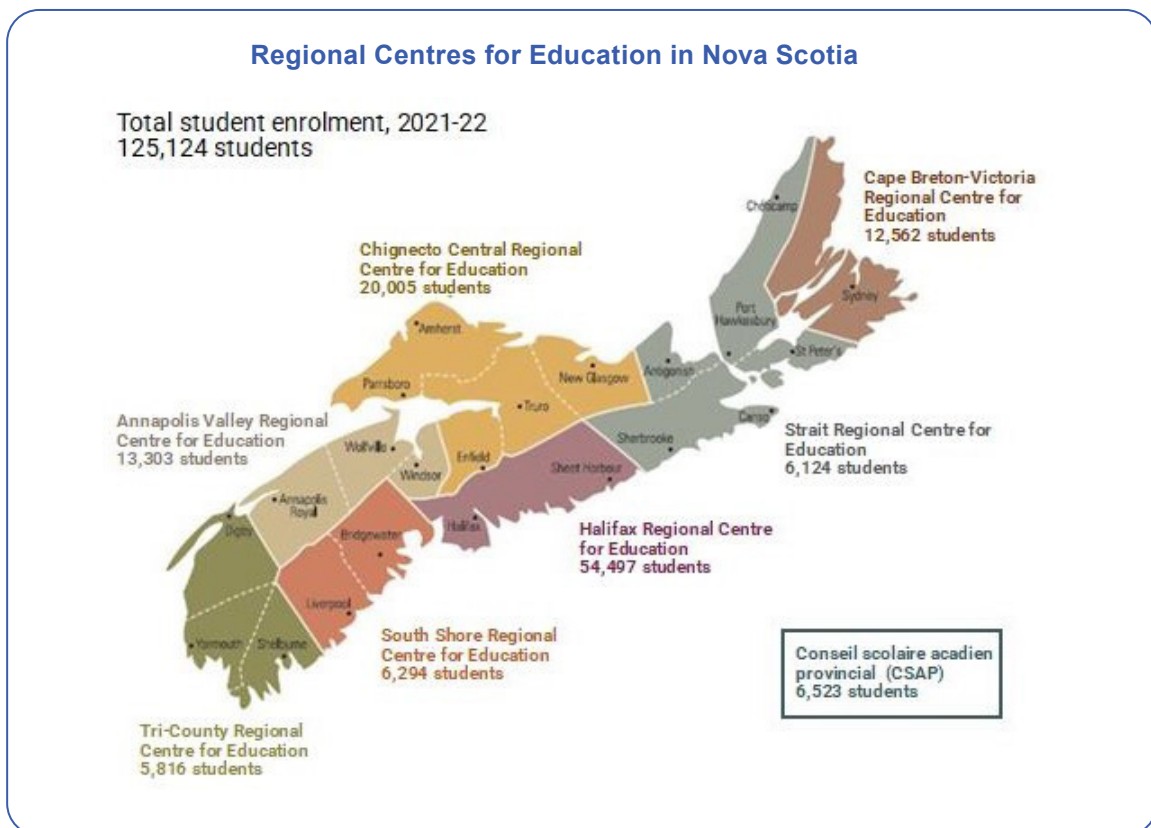
Source: Office of the Auditor General, Nova Scotia

- 1.11 There are many organizations and individual positions within government responsible for administering the Province's Food and Nutrition Policy, as described below:

Responsibilities for Public School Nutrition Policy	
 ORGANIZATION OR INDIVIDUAL	 RESPONSIBILITY RELATED TO FOOD AND NUTRITION POLICY
Department of Education and Early Childhood Development	Creation and ownership of the policy
Regional Centres for Education	Implementation and oversight of the policy in schools
Principals of schools	Day to day implementation and enforcement of policy
Public Health branch of Nova Scotia Health	Provides funding related to the policy

Source: Office of the Auditor General, Nova Scotia

- 1.12 In 2020-21 there were 366 schools in Nova Scotia (not including adult high schools and designated special education private schools) with an enrolment of approximately 125,000 students. Of these, 254 have cafeterias and 112 do not (includes eight schools who order in locally). The Department of Education and Early Childhood Development allows each Regional Centre for Education (RCE) to decide how food, both breakfast programs and lunch service, will be provided in schools.
- 1.13 Some RCEs have chosen to operate cafeterias themselves, while others have left it up to each individual school to decide which method to use. Schools may run the cafeteria themselves or hire a third-party food service provider to do so. In school-run cafeterias, the school hires the cafeteria workers, and the principal oversees cafeteria operations. In RCE-run cafeterias, the RCE hires the cafeteria workers and oversees the food being served. In third-party run cafeterias, the provider manages the hiring and oversight of the cafeteria staff and operations.
- 1.14 We selected a sample of 26 schools to visit in four RCEs – Halifax, Chignecto-Central, South Shore and Annapolis Valley. The diagram below shows the Regional Centres for Education in Nova Scotia and the student population of each. Conseil scolaire acadien provincial (CSAP) schools are spread across the province. CSAP was not part of our audit, however, any recommendations in this report that relate to the Regional Centres for Education should also be implemented in CSAP if applicable.



Source: Office of the Auditor General, Nova Scotia; data from Nova Scotia School Board Association

- 1.15 To develop our sample for school visits, we obtained a listing of all schools with food service and asked RCEs to categorize whether the cafeterias were run by the RCE, by the school, or by a third party. To select which schools to visit, we factored in the school's location and grades

offered, the food delivery method of the cafeteria, and whether the school was in an area that may experience a higher level of food insecurity. As shown in the chart below, almost 60% of schools with cafeterias were run by a third-party organization and we factored this into our selection to ensure we had appropriate coverage of third-party providers. Due to staffing issues, one of the 26 schools we visited was not offering lunch service at the time of our audit.

- 1.16 The following diagram illustrates the food delivery methods for food in Nova Scotia schools:

Food Delivery Methods in Nova Scotia's Public Schools								
	Regional Centre for Education	School- run cafeteria	RCE- run cafeteria	Third- party run cafeteria	Other*	No cafeteria	Total number of schools with cafeteria	Total number of schools
1	Annapolis Valley	0	26	4	6	6	36	42
2	Cape Breton- Victoria	3	0	21	4	9**	28	37
3	Chignecto- Central	3	0	50	2	10	55	65
4	CSAP	8	0	9	2	3	19	22
5	Halifax	7	0	41	7	80	55	135
6	Strait	0	0	16	0	4	16	20
7	South Shore	0	23	0	0	0	23	23
8	Tri-County	16	0	5	1	0	22	22
	Total	37	49	146	22	112	254	366
	% of total number of schools	10%	13%	40%	6%	31%		
	% of total number of schools with cafeterias	15%	19%	57%	9%			

*Cafeteria is not in use or is run by other type of community organization
**8 schools order in food locally

Source: Office of the Auditor General, Nova Scotia

- 1.17 In 2020-21, Nova Scotia Health contributed \$2,710,000 in funding related to promoting healthy eating in schools. Based on the approximate enrolment of 125,000 students, the funding per student is around \$22 per year to assist in providing healthy breakfast and lunch options.
- 1.18 Each method for food delivery results in food program costs being tracked differently. RCE-run cafeterias have costs tracked at the school level with oversight by the RCE, whereas revenues and expenditures for schools who run their own cafeterias are only tracked at the school level. The revenues and expenses of third-party run cafeterias are tracked by the provider, and typically the school will receive a fixed commission or percentage of sales. As a result of RCEs using a variety of methods of food delivery, we did not determine the overall cost of food services to students in the province.

Breakfast Program is a Success



Almost all Nova Scotia schools offer a free, generally compliant with policy breakfast program

- 1.19 In Nova Scotia, our survey of RCEs showed 98% of schools have a breakfast program. Breakfast programs are typically “grab and go” items such as muffins, yogurt and granola bars set up on a table in the foyer of the school. Almost all of the 26 schools visited were operating a grab-and-go station or classroom breakfast program. They are typically run by a mix of paid food service workers, teachers, school administration and parent volunteers. Breakfast programs are provided free of charge to students in schools.
- 1.20 Nova Scotia Health indicated that on a typical day, approximately 43,000 students accessed the breakfast program in public schools across the province in 2021/22.



Breakfast programs are serving healthy food

- 1.21 We found that in the 26 schools we visited, the breakfast programs were generally serving healthy options and the range of food items offered was fairly consistent.
- 1.22 We noted a handful of cases of minimum or moderate foods being served more often than the policy allows. In 18 of the 26 schools, a brand of cereal bar was served almost daily when its classification as a moderate food should limit it to just twice per week.
- 1.23 The majority of breakfast programs in schools are funded through the School Healthy Eating Program stream of funding which we discuss later in this report. Some schools receive donations from local businesses and organizations to help operate their breakfast programs. Provincial funding intended for the breakfast program can be diverted to other food-related costs (for example, augmenting lunch service or hiring additional food service staff) once it has been demonstrated that every student has access to a nutritious breakfast.







Typical healthy breakfast program offering
Source: Office of the Auditor General, Nova Scotia

- 1.24 Overall, we believe the factors that contribute to the success of the breakfast program include:
- High student participation rate in schools we visited
 - Nova Scotia Health designated funding for program
 - Free and universally available to all students
 - Food options offered generally in compliance with policy

Testing Reveals Majority of Schools Not Complying with the Food and Nutrition Policy for Lunch

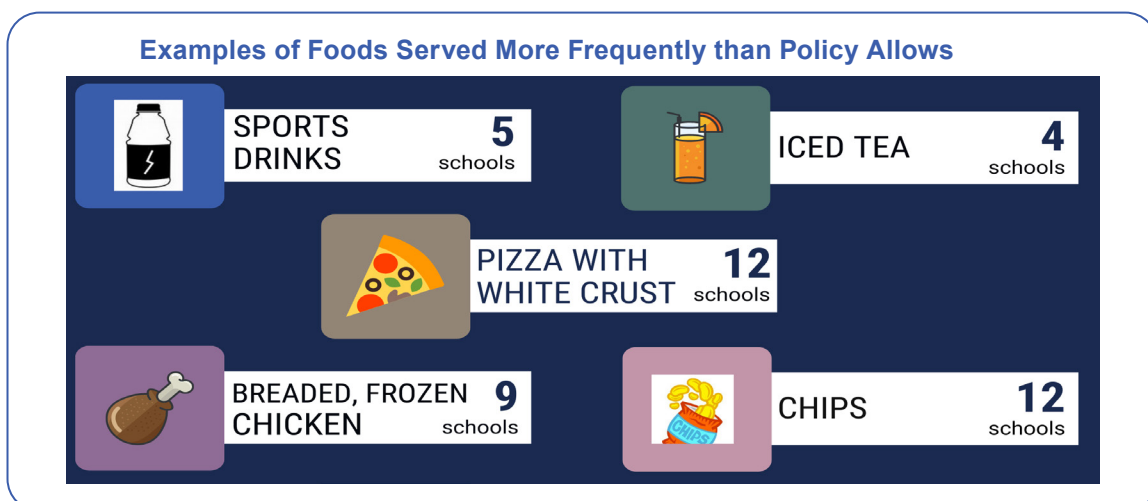
Only 40% of tested schools followed the policy

- 1.25 We assessed that of the 25 sampled schools offering lunch service, only 40% were complying with the nutritional requirements of the policy. Where schools used vending machines, we assessed the contents for compliance with the policy. The best performance was in schools run by the RCE, with 83% of those schools deemed compliant. In school-run cafeterias, 50% were compliant, however we found only 9% run by third party food service contractors were compliant.

School Compliance Rate with Food and Nutrition Policy				
	RCE Run	School Run	Third Party	Total
 Compliant	5	4	1	10
 Non-Compliant	1	4	10	15
 Total	6	8	11	25
 Compliance Rate	83%	50%	9%	40%

Source: Office of the Auditor General, Nova Scotia

- 1.26 For the schools not complying with the nutritional requirements of the policy, the main issue related to serving foods more frequently than is allowed during lunch with moderate or minimum nutritional value. Of the 26 schools we visited, we identified the following instances where certain low nutrition foods were served in either the cafeteria or vending machines more frequently than the policy allows:



Source: Office of the Auditor General, Nova Scotia

Third-party run cafeterias complying with policy in only 9% of schools we visited

1.27 As previously noted, we found only 9% of third-party run cafeterias were compliant with the nutritional requirements of the policy. As shown on previous page, the third-party run cafeterias make up almost 60% of all cafeterias in the province. Based on our testing results, there is a likelihood that a similar percentage of the cafeterias may also not be in compliance with the nutritional requirements of the policy. Based on our discussions with administrators we concluded that the main reason this may be happening is because third-party providers are typically profit driven. They therefore would be likely to focus on what food items will sell, not necessarily providing the healthiest food options. As we discuss later in the report, having a valid and up to date contract in place, with a clause that requires the third-party provider to serve food that is in compliance with the Food and Nutrition Policy, is an essential control that should be in place in all schools with this method of food delivery.



*Breaded chicken fingers and breaded popcorn chicken (minimum foods) and taters (minimum/moderate food)
Source: Office of the Auditor General, Nova Scotia*

School run cafeterias only complying with policy 50% of the time

1.28 We found that only half of school-run cafeterias were in compliance with the nutritional requirements of the policy. School-run cafeterias may also be motivated to make a profit from their food sales as often these additional revenues are used to cover other school expenses. The principal at these schools is also typically responsible for overseeing what foods are being sold and they may or may not have the appropriate training to be able to properly do so.

1.29 Various cafeteria staff we spoke with during visits to third-party and school-run cafeterias indicated the healthier foods often do not sell. As a result, they were more resistant to offer these foods as it would result in lower profits. They indicated this could affect their job security if the cafeteria is no longer financially viable for the school.

Good practices identified at cafeterias

1.30 During our school visits we also noted some interesting practices that demonstrate how healthy food can be prepared and sold in a manner that appeals to students. Some examples of this include:

- Schools having limited menus were more likely to include only healthy options.
- Healthy options can be prepared in a way that appeal to students. For example, as we mention later, we visited one school that sold 186 orders in one day of a vegetable noodle salad with seasoned pork, peppers, carrots, broccoli, and cabbage.
- One school adds pureed sweet potato to cinnamon buns and indicated it was a popular item.

- Several schools make pizza crust from scratch with half whole wheat and half white flour. Cafeteria staff noted they sold well.

1.31 During school visits we reviewed the menu for each school. What we found is that, overall, menus containing fewer items were found to be more likely to comply with the policy. The following menu is an example of food served in a school cafeteria in Nova Scotia and shows a chart of the daily meals available with no additional options. The only other items for sale in this cafeteria were water, milk, unsweetened sparkling water, and 100% juice.

Example of menu at RCE run school with no alternatives beyond daily specials

March 1-4		Beef or Chickpea Soft Shell Taco Or Salad	Beef Or Veggie Sloppy Joes Or Salad	Mac & Cheese With Garlic Bread Or Salad	School Made Cheese Pizza Or Salad
March 7-11	Beef or Veggie Spaghetti & Garlic Bread Or Salad	Beef or Chickpea Hard Shell Tacos Or Salad	Blueberry Pancakes & Local Made Sausages Or Salad	Cod Nuggets with Roasted Potatoes Or Salad	School Made Cheese Pizza Or Salad
March 14-18		March		Break	
March 21-25	Pizza Casserole & Garlic Bread Or Salad Bar	Beef or Chickpea Soft Shell Taco Or Salad	Chicken or Veggie Shawarma Or Salad	Beef or Veggie Cheeseburger Or Salad	Inservice No School
March 28-31	Chicken Alfredo & Garlic Bread Or Salad	Beef or Chickpea Hard Shell Tacos Or Salad	Ham or Veggie Sub & Veggie Sticks Or Salad	Sweet & Sour Meatballs & Rice Or Salad	

Source: Sample menu obtained from school in South Shore Regional Centre for Education

1.32 Having fewer healthy alternatives increases the chance students will choose unhealthy items over healthier options. The second menu shown below has the daily specials in the chart at the top and while these meals may be compliant with the policy, there are additional options listed below such as frozen chicken nuggets and fries being offered almost every day of the week. Frozen breaded chicken and fries that were previously deep fried are minimum nutrition foods and should only be served once or twice a month.

**Example of menu at third-party provider run cafeteria with daily special
as well as alternatives shown below**

Week 1	Grilled Cheese & Tomato Soup	Veggie Stir Fry & Rice	Chicken Wrap & Sm. Caesar Sld	Lasagna	Friday Special
Week 2	Tuna Sandwich & Sm. Tossed Salad	Loaded Philly & Veggies	Chicken Fettuccine	Hot Turkey Burger & Roasted Potatoes	Friday Special
Week 3	Cheeseburger Deluxe & Oven Fries	Cold Salad Plate	Chicken Caesar Wrap	Chili & Biscuit	Friday Special

Sandwiches

Egg - 4.15
Turkey - 5.35
Tuna - 4.15
Lean Ham - 4.15
Lean Ham & Cheese - 5.00
Grilled Cheese - 3.70

Miscellaneous

Homemade soup - Lrg. - 3.75
Chicken Caesar Salad - 6.20
Sm. Tossed/Caesar Salad - 5.25
Lrg. Tossed/Caesar Salad - 5.90
Rice - 3.75
7" Garlic Fingers - 4.75
Pretzel - 3.00
Chicken Wrap - 2.60
Philly Hoagie - 5.05
Pizza Sub - 5.25
Hamburgers - 3.90 (Mon. & Wed.)
Baked Chips - 2.10 (Mon. & Wed)
Rib Burgers - 4.80 (Wed. & Thurs)
Oven Fries - 3.90 (Mon. & Wed)
Chicken Fingers (3) - 4.40 (Tues & Thurs)
Nuggets (6) - 4.40 (Mon. Wed. & Fri.)
Chicken Burgers - 4.80 (Mon. & Fri.)

Snacks

Oranges - 1.25
Apples sm - 1.20
Banana - 1.25
Sherbet - 1.30
Cheese Strings - 1.15
Veggies - 2.35
Yog Cup - 1.35
Fruit Muffin - 1.15
Cookie - 1.10
Crispy Minis - 2.00

Drinks

Milk - .40
Water - 1.60
Sm. Choc. Milk - 1.70
Bubly - 1.70

Source: Sample menu obtained from school in Chignecto-Central Regional Centre for Education



Important for Department, RCEs and schools to provide healthy meals to students

- 1.33 There are ways to prepare healthy meals that will result in students choosing to eat them. It may require effort to prepare them, and it requires removing the availability of less-healthy options. It is important for the Department, RCEs and schools to ensure the appropriate amount of time and effort are put into providing healthy meals to the students in our schools.



Food is not being priced in a manner that encourages students to choose healthy options

- 1.34 One part of ensuring students make healthy choices in school is ensuring that the healthier foods are not priced higher than the unhealthy foods. This removes the cost variable from the choice, which can be a significant factor for many students.
- 1.35 From the 25 schools that were offering lunch service, there were 15 schools that were offering alternatives to the daily special. Twelve had the healthier foods priced higher than the less healthy

alternatives, while three schools had all of their options priced similarly. By pricing foods that are less healthy lower than the healthy option, it may encourage students to purchase the less healthy options.



South Shore Regional Centre for Education has many best practices

1.36 We found that South Shore Regional Centre for Education (SSRCE), which runs all school cafeterias in its region, has created extensive processes for complying and monitoring the application of the Food and Nutrition Policy.

1.37 The South Shore Regional Centre for Education has two staff at the RCE level who are dedicated to overseeing food services in all 23 schools in their region. In 2018, the RCE obtained a grant to run a pilot project to put salad bars into several schools. An individual was hired to run this project and this position then transitioned to a 60% role to oversee the entire food program for the region. The person currently in this position has a degree in nutrition, and there is also an accounting clerk in a full-time position dedicated to the food program who is responsible for costing recipes and tracking food related expenses at the school and RCE level. The RCE indicated that for the 2022/23 school year, they plan on having both of these positions upgraded to full time. Because of these two positions, the RCE has been able to create a significant number of processes to support the application and compliance with the Food and Nutrition Policy. All schools but one that we visited in SSRCE were in compliance with the policy.



A cart of maximum nutrition breakfast foods at one school we visited

Source: Office of the Auditor General, Nova Scotia

1.38 In the SSRCE, recipes for all food served at the schools must be reviewed and approved for nutritional content and compliance with policy by the Food Project Lead. Some recipes have been developed and provided by the RCE, but food service workers are also able to submit their own recipes for approval for breakfast and lunch. The accounting clerk is responsible for calculating the costs of all recipes which allows schools to ensure the healthy meals are also cost effective. In all schools we visited in SSRCE, it was confirmed all were required to use recipes approved by the RCE. All food service workers in the schools were aware of the approval process.

1.39 The table below shows the approval process for recipes in SSRCE:



Source: Office of the Auditor General, Nova Scotia

- 1.40 Professional development sessions for all SSRCE cafeteria workers are held throughout the year. These sessions focus on educating staff about the RCE food service standards and are also an opportunity for recipe demonstration.
- 1.41 SSRCE has salad bars and schools are required to use them at least twice per week. SSRCE staff indicated that they are popular with the students.
- 1.42 SSRCE has also created an audit function with regular school visits to ensure schools are using approved recipes and following policy requirements. These audits verify the use of approved recipes, look at ensuring there is no food on hand that does not comply with the policy, and examine the operation and the finances of the cafeteria. However, the audit function was temporarily on hold due to the pandemic.
- 1.43 We spoke with finance staff from SSRCE to gauge what it would potentially cost for other regions to shift their cafeterias to the RCE-run model, as our work showed this approach resulted in the best policy compliance.
- 1.44 In 2020-21, 37% of SSRCE students consumed breakfast at their school and 14% consumed lunch from the cafeteria. The following chart details the 2020-21 cost to the South Shore Regional Centre for Education for delivering their breakfast and lunch programs.

Revenues	
Cafeteria sales	\$584,000
Grants and donations	<u>225,000</u>
Total Revenues	809,000
Expenses	
Food and supplies	528,000
Labour	515,000
Equipment and other	<u>11,000</u>
Total Expenses	1,054,000
Net Loss	(\$245,000)

Source: Unaudited internal costing information provided by SSRCE

- 1.45 To maintain control over its food-related funds, SSRCE finance staff indicated that all profits related to food sales must remain segregated for future food-related expenses. This means schools cannot use profits from food sales for other school expenses, which further reduces the likelihood that schools will choose achieving higher profits over serving healthy foods.



Annapolis Valley Regional Centre for Education making good progress and uses nutritionally-approved recipes

- 1.46 Annapolis Valley Regional Centre for Education (AVRCE) runs the majority of the cafeterias in its region's schools and, like South Shore Regional Centre for Education, has recently improved its processes.

- 1.47 AVRCE hired a dedicated person to oversee food services in its region. This individual is a registered dietitian and has a food service management background. The AVRCE also implemented a requirement for all food service workers in its schools with RCE-run cafeterias to use only RCE-approved recipes. Recipes used at schools within the region were gathered and reviewed to assess their compliance with the policy. From there, a recipe bank was developed for all food service workers to access and to serve in schools. We confirmed during visits to the RCE-run cafeterias in AVRCE that food services were aware of the requirement to use only RCE-approved recipes.



Pork and vegetable noodle salad created by a Red Seal Chef at a school in AVRCE
Source: Office of the Auditor General, Nova Scotia

- 1.48 In one school we visited in AVRCE, the cafeteria was run by the Parent Teacher Association (the PTA). The PTA obtained a grant several years ago to hire a Red Seal chef to operate its cafeteria. The picture here shows one of the interesting meals created by the chef and we noted that 186 of these meals were sold on the day we visited. It is a vegetable and pork noodle salad, with pepper, carrots, broccoli and cabbage.
- 1.49 AVRCE has not yet implemented an audit function to ensure compliance with the policy. It was noted that this is something it will be looking into in the future.



The Province should draw on school food service best practices already in place at South Shore Regional Centre for Education

- 1.50 Every student in Nova Scotia should have the same opportunity to access healthy food in school, no matter where they live. Food consistency is important. As noted above, based on the schools we visited, the RCEs that operate school cafeterias are achieving compliance with the policy at a better rate than the other methods of food delivery in the province. While each region may have its own unique characteristics, the province should compile best practices from successful RCEs to see if they are transferable to RCEs that may struggle to achieve compliance with the policy.



Example of pizza made on white dough crust, which is a moderate food and being sold in many schools
Source: Office of the Auditor General, Nova Scotia

1.51 In our view, the following combination of factors contribute to the provision of healthier food being offered in RCE-run school cafeterias:

- Having a dedicated and trained individual responsible for food services in the region
- Limiting meal options to remove the choice for children to choose less healthy options and to allow cafeteria staff to focus their efforts on the healthiest options
- Reviewing all recipes for food served by a trained individual and requiring all cafeterias to use approved recipes
- Training sessions for food service workers
- Reducing the pressure to produce a profit

Recommendation 1.1

We recommend the Department of Education and Early Childhood Development and the Regional Centres for Education work collaboratively to adopt the school food service best practices used in the South Shore Regional Centre for Education province wide.

Department of Education and Early Childhood Development Response: Agree. The Department of Education and Early Childhood Development will examine the South Shore Regional Centre for Education's (SSRCE) work on school food service in the context of updating the existing School Food and Nutrition Policy. Learnings and high leverage practices from SSRCE as well as the School Healthy Eating Program in NS: Provincial Report will be imbedded into the new Food and Nutrition policy as appropriate. Target Date: Begin review in September 2022.



Equity meals provided in schools not being addressed consistently across the province

- 1.52 According to the 2021 Report Card on Child and Family Poverty in Nova Scotia by the Canadian Centre for Policy Alternatives, during the pandemic, 19% of households with children experienced food insecurity. This underscores the ever-growing need for equity meals during lunch within the province. Equity meals are provided either free of charge or are heavily subsidized for students who cannot afford to pay. Food insecurity is an ongoing issue within Nova Scotia and many students rely on food provided at school. We were informed during our school visits that some students would not eat for the entire day if the school did not provide them with food. During our 26 school visits, we found schools were providing up to 35 equity meals per day. The breakfast program was developed to help address food insecurity and provide students with a nutritious start to their day and the success of this program is no doubt making a difference to many students across the province.
- 1.53 There is not a consistent approach across all Regional Centres for Education relating to equity meals. It is left up to each school to determine how it wants to provide these meals to students. Some schools are able to secure donations to provide meals to students while others are left to cover this cost on its own. In some cases, school staff are even paying for meals for students to ensure they are fed.

Recommendation 1.2

We recommend the Department of Education and Early Childhood Development develop a consistent approach to equity meals across the province.

Department of Education and Early Childhood Development Response: Agree. Nova Scotia has a universal School Healthy Eating Program (SHEP) program which provides access to food. An example of this is the implementation of universal breakfast programs. We will work to identify the factors that have contributed to the success of ensuring universal access to no-cost school-based meal programs.

Conversations have started around expanding this program with federal investment, as announced by the federal government.

We will continue to pursue opportunities to collaborate with the federal government to expand our current lunch offerings.

The Department of Education and Early Childhood Development (working with NSH-Public Health) will continue to examine how SHEP funding is utilized and ensure there is consistency in practice regarding how this and other funding (primarily used for universal breakfast programs) supports equity meals. Target Date: Dependent on federal funding.



Procurement of healthy food can be problematic

- 1.54 Through our interviews with staff, we identified various issues related to the procurement of food that is prepared and sold in schools.
- 1.55 Various staff we spoke with at the RCE level across the province indicated that obtaining fresh produce and various other products can be difficult in rural areas. Some indicated that having access to a central supplier that could deliver food to the schools would be beneficial to ensure province-wide access to the same products.
- 1.56 In contrast, other staff noted that using a central supplier would increase the cost of food if they were required to purchase all food from one company and are restricted from buying items on sale in local stores. It was also noted that for smaller schools, the minimum order quantities could be an issue.
- 1.57 In addition, schools also indicated the use of a central provider could impact the school's community support. Many schools receive food donations from the local businesses that fill their school food orders. These businesses may not be as likely to donate to a school when the school is not in turn supporting them. Some schools are also located in areas where local produce is plentiful, and a central supplier would restrict them from accessing local foods.



*A school fridge contains sports and iced tea drinks which are minimum nutrition beverages sold in some schools daily
Source: Office of the Auditor General, Nova Scotia*

- 1.58 We noted that cafeteria staff often must purchase food and ingredients on their own time. We were also told some cafeteria staff felt their job security depended on finding lower cost ingredients for food in the cafeteria, as it would increase profits.
- 1.59 It is clear there are various factors in the decisions surrounding food procurement in schools in Nova Scotia, and these factors may differ depending on where the school is located and how the cafeteria is run.

Recommendation 1.3

We recommend the Department of Education and Early Childhood Development develop a flexible provincial school food procurement strategy and policy that leverages purchasing power and responds to needs of local school communities.

Department of Education and Early Childhood Development Response: Agree. The Department of Education and Early Childhood Development will develop a school food procurement strategy that provides guidelines for RCEs/CSAP on their procurement processes and policies. Attention will also be paid to how the strategy can support the purchasing of locally produced and sourced healthy food and beverages. Target Date: Begin review in September 2022.



Contracts with third-party food service providers often missing, outdated or not complete

- 1.60 As mentioned, in 158 of 254 of schools with a cafeteria, a third-party or outside company is contracted to run the school cafeteria; almost 60% of schools that have a cafeteria. We examined the contracts for a sample of schools to determine if the contracts contained appropriate terms and conditions, were signed and dated, and contained a clause that the provider must follow the Food and Nutrition Policy. This is a control that can be used by the RCEs to ensure third-party service providers know they must be serving food that complies with the Policy.
- 1.61 Five of the ten schools sampled were able to provide contracts, however only four of these were signed and dated. As well, two schools had contracts which were expired by one and nine years, respectively. All five schools with contracts in place contained a clause that specifically stated the need to follow the provincial Food and Nutrition Policy.
- 1.62 The remaining half of our sample were either not able to provide a complete contract listing all parties to the contract or did not have a formal contract at all.
- 1.63 Having a signed and up to date contract with a clause requiring compliance with the Food and Nutrition Policy ensures that all parties understand and agree to their responsibilities, and it can be referenced in the event of a disagreement. For those RCEs with third-party organizations providing food services in their schools, this formalizes the requirement, and ensures expectations are clear and up front, for the organization to serve only healthy food in schools.

Recommendation 1.4

We recommend the Department of Education and Early Childhood Development require contracts with third parties for food services in schools to be signed and up to date, include a clause requiring compliance with the Food and Nutrition Policy and include a clause that the provider may be subject to a compliance audit by the Regional Centre for Education.

Department of Education and Early Childhood Development Response: Agree. The Department of Education and Early Childhood Development will require that RCEs/CSAP attest annually that contracts

with third parties for food services in schools are signed and up to date, including clauses requiring compliance with the Food and Nutrition Policy. RCEs/CSAP will submit these attestations to the EECD. Target Date: June 2023.

Department Has Not Updated Food and Nutrition Policy For 16 Years

Food and Nutrition Policy is based on Canada's Food Guide From 30 Years Ago

1.64 The Food and Nutrition Policy states that it will be reviewed and updated every two years. However, the policy has not been updated since it was introduced in 2006 and is still based on the 1992 Canada Food Guide, guidance which is now 30 years old. Two new Canada Food Guides (2007 and 2019) have been introduced since the policy was created but the policy has never been updated to ensure it reflects these latest updates. The Department indicated that in 2015, there was some work done to update the policy but that it did not move forward. Appendices II and III provide a snapshot of the 2007 and the 1992 Canada Food Guides, respectively. The 2019 Food Guide (shown here) has an increased focus on plant-based proteins and whole grains. This guide also, for the first time, recommends that Canadians have water as their drink of choice and milk no longer appears as a recommended drink. The current guide also recommends fruits and vegetables constitute half of meals. In the past, the guide described the number of servings an individual should have from each food group every day.



Source: Canada's Food Guide 2019

1.65 Nova Scotia Public Health nutritionists who work with the Regional Centres for Education noted during interviews that the policy is too focused on detailed nutrient criteria, meaning it focuses on the grams per serving of things like sugar and salt. They indicated that, in order for it to align with the current Canada Food Guide, it needs to focus more on whole foods and cooking from scratch. It was also noted that workers in school-run cafeterias may not have formal training. This could result in difficulties interpreting the policy if the cafeteria workers do not have any oversight by a trained individual at the school level to assist them in interpreting the requirements.

Recommendation 1.5

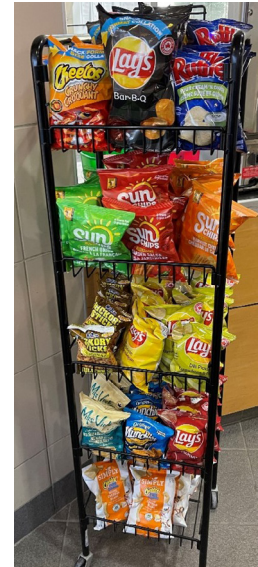
We recommend the Department of Education and Early Childhood Development update the Food and Nutrition Policy to reflect the current Canada Food Guide and write it in a way that it can be reasonably interpreted and implemented.

Department of Education and Early Childhood Development Response: Agree. The Department of Education and Early Childhood Development will be reviewing and updating the Food and Nutrition Policy. This will include ensuring it reflects the latest Canada Food Guide and is accessibly written for the school community. Target Date: Begin review in September 2022.



Department has hands-off approach to monitoring compliance to the Food and Nutrition Policy

- 1.66 The Department of Education and Early Childhood Development is not monitoring the Regional Centres for Education to ensure schools are complying with the Policy. The Department stated they are not involved in the daily implementation of the Policy or determining whether it is being followed. They may be made aware of issues from parents who come to the Department with concerns which are then directed to the appropriate RCE.
- 1.67 Department staff indicate the policy gave the former school boards and now Regional Centres for Education the implementation, monitoring, and evaluation function when the Policy was created. The government at the time indicated the 2018 dissolving of school boards and the corresponding creation of Regional Centres for Education, was done in part to address inconsistencies occurring in the school system across the province. However, if the current Regional Centres for Education are operating independently with no formal oversight from the Department over this policy, inconsistencies in healthy eating in schools will remain across the province.
- 1.68 While it is reasonable for the Regional Centres for Education to be given responsibility to implement the Policy, the Department as Policy owner should ensure it is being implemented consistently across the province. One way to achieve this would be to have a dedicated coordinating function at the department level with provincial oversight of Regional Centres for Education for food being provided in schools.



Chips, a minimum nutrition food, are sold in some schools daily
Source: Office of the Auditor General, Nova Scotia

Recommendation 1.6

We recommend the Department of Education and Early Childhood Development create a dedicated coordinating function at the department level to oversee the updating of the Food and Nutrition Policy and to monitor the application and enforcement of the policy going forward in all Regional Centres for Education.

Department of Education and Early Childhood Development Response: Agree. Through the updated School Food and Nutrition Policy, roles and responsibilities for monitoring and enforcing will be articulated, as appropriate to the mandate of the EECD and RCEs/CSAP. The new Policy will outline responsibilities and reflect EECD's overall responsibility for policy development and setting at a provincial level and the regions/CSAP's responsibility for implementation and ongoing monitoring. Target Date: Begin review in September 2022.



No process to measure impact or success of the Food and Nutrition Policy

- 1.69 Generally, when a government policy is created by a department or organization, best practice includes an accountability function for policy evaluation. This sets the expectation up front that the policy will be regularly revisited to determine if it is effective and if changes are needed.
- 1.70 The Food and Nutrition Policy indicates there will be a provincial evaluation of the policy and school boards (now RCEs) will participate in this evaluation but does not define when that will happen or in what format. No provincial evaluation has ever taken place and the Department does not have a process to measure the impact of the Food and Nutrition Policy on student health and performance. There is also no formal reporting from the RCEs on the implementation and impact

of the Policy. Management at the Department indicated that there is limited capacity within the Department to assist with assessing the success of the policy and to ensure accountability of the process.

- 1.71 Nova Scotia Health, as primary funder of the program, has a responsibility with respect to ensuring there are measurements for success of healthy food programs.

Recommendation 1.7

We recommend the Department of Education and Early Childhood Development, in consultation with Nova Scotia Health, institute a regular process to evaluate the Food and Nutrition Policy on a provincial level.

Department of Education and Early Childhood Development Response and Nova Scotia Health Response: Agree. EECD will establish a timeline for a regular provincial evaluation as part of the policy revision process.

Nova Scotia Health, Public Health will collaborate with EECD to contribute best practice evidence and expertise in the development of a policy evaluation framework that identifies the roles of partners, establishes appropriate benchmarks and data collection methods that enable accountability and continuous improvement efforts at all levels.

Nova Scotia Health, Public Health will work collaboratively with EECD to ensure data collection and monitoring for school food funding and SHEP is coordinated to avoid duplication and minimize burden to the system. Target Date: Begin review in September 2022.

Regional Centres for Education Do Not Know if Schools are Complying with the Food and Nutrition Policy



No monitoring of schools by RCEs to ensure they are complying with the Food and Nutrition Policy

- 1.72 Regional Centres for Education (RCEs) are not monitoring schools to ensure compliance with the Food and Nutrition Policy. Based on interviews conducted in each RCE, the principals are primarily responsible for implementing and monitoring the policy. Principals may or may not have an adequate nutrition-based background to be able to do this effectively. With many competing priorities in running their schools, principals may not have adequate time to monitor their cafeterias and vending machines for compliance.
- 1.73 We conducted interviews in each of the 26 schools included in our sample, and found the principals are primarily relying on the food service workers to ensure they are complying with the policy.



Four of seven RCEs have a dedicated nutritionist or dietician on staff

- 1.74 Four of the RCEs in the province have dedicated individuals to oversee food being served in schools who are trained as either a registered dietician or nutritionist. However, the other three RCEs have assigned the oversight to individuals who do not have this type of training. In our view, having someone in charge of food served in schools without the proper training may result in that role being less effective in ensuring appropriate foods are being served in schools.

Recommendation 1.8

We recommend the Department of Education and Early Childhood Development assign oversight responsibility for school food services including vending machines to qualified, dedicated individuals within each Regional Centre for Education.

Department of Education and Early Childhood Development Response: Agree. Through the updated School Food and Nutrition Policy, expectations will be articulated regarding how RCEs collaborate with Public Health Nutritionists to ensure school food services (including vending machines) follow the Policy. Target Date: Begin review in September 2022.



RCEs underutilizing assigned Public Health Nutritionists

- 1.75 Each Regional Centre for Education is assigned a Public Health Nutritionist from Nova Scotia Health. The responsibility of these nutritionists is divided between the assigned RCE and Public Health organizations, with school food programs falling under 40% of their role. This includes supporting a healthy food and beverage environment within Nova Scotia schools through policy development and implementation.
- 1.76 We found that the use of these nutritionists varies across the province, with SSRCE, AVRCE and CCRCE the only RCEs indicating they work regularly with their Public Health Nutritionist. As noted above, four of the RCEs (SSRCE, AVRCE, CBVRCE and HRCE) have also employed their own dietician or nutritionist in addition to the Public Health Nutritionists. Most of the Public Health Nutritionists indicated that their involvement with food services at schools was on an ad-hoc basis. The job description for the Public Health Nutritionists does not clearly outline the roles and responsibilities they have in relation to monitoring compliance with the Food and Nutrition Policy within schools. These positions are a valuable resource that Regional Centres for Education without a dedicated nutritionist or dietician could draw on. Full utilization of this personnel resource could help ensure food served in all schools is as healthy as possible and is in compliance with the policy.



Fruit is a maximum nutrition food and can be served daily with breakfast and/or lunch
Source: Office of the Auditor General, Nova Scotia

Recommendation 1.9

We recommend the Department of Education and Early Childhood Development and Nova Scotia Health jointly review roles and responsibilities and fully utilize the role of the Public Health Nutritionists assigned to support the Regional Centres of Education.

Department of Education and Early Childhood Development and Nova Scotia Health Response: Agree. The Department of Education and Early Childhood Development and Nova Scotia Health, Public Health will jointly review the roles of Public Health Nutritionists assigned to support the Regional Centres of Education. Roles and responsibilities will be outlined in the revised policy.

Assigned Public Health Nutritionists will continue to be available to provide expertise and best practice information through Health Promoting Schools partnership structures and other RCE/CSAP school food policy improvement processes. Target Date: December 2022.



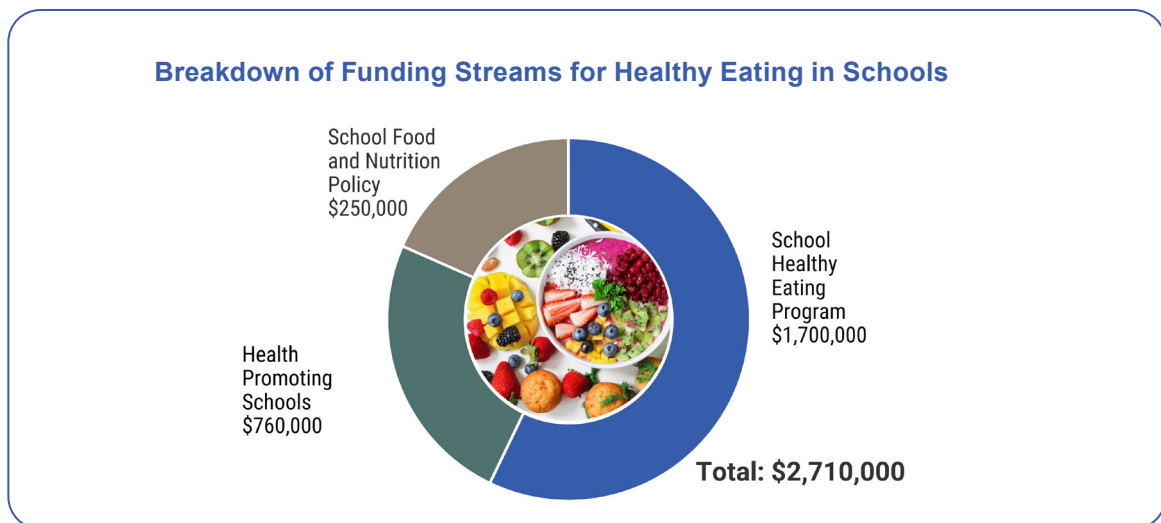
Regional Centres for Education not aware of some food services offered in their schools

- 1.77 We selected a sample of 15 schools without food service to ensure that this listing classification from the RCE was accurate. In 53% of these schools (eight of 15), food services were in fact offered. This was either in the form of a full cafeteria, or the school arranging for food during the week through a third-party provider (for example, hot lunches or pizza day).
- 1.78 This is another example of the lack of oversight of the application of the Food and Nutrition Policy. At the very least, Regional Centres for Education should know which schools are serving food to their students, so they know which schools need to be monitored for compliance with the Food and Nutrition Policy.



Three streams of funding to support healthy eating in schools

- 1.79 As mentioned, funding for healthy eating in schools is provided by Nova Scotia Health through the Public Health branch. The total amount of funding for the province for the 2021/22 school year was \$2,710,000. Based on the approximate enrolment of 125,000 students, the funding per student is around \$22 per year to provide healthy breakfast and lunch options. The breakdown for each of the three funding streams for the entire province are as follows:



Source: Office of the Auditor General, Nova Scotia

- 1.80 School Healthy Eating Program (SHEP) funding (\$1,700,000) is used to ensure that all students have access to a nutritious breakfast at school every day. Once the school can demonstrate that this has been achieved, they can distribute any remaining funding to other school-based healthy eating programs that support the Food and Nutrition Policy. Eligible expenses include food, beverages, supplies, equipment, wages, and honoraria for volunteers.
- 1.81 The Health Promoting Schools (HPS) funding (\$760,000) is used to support the provincial Health Promoting Schools initiative which provides a framework for key school health initiatives including healthy eating, physical activity, youth sexual health, tobacco reduction, addiction, and injury prevention in the school setting.

- 1.82 School Food and Nutrition Policy (SFNP) funding (\$250,000) is used to support implementation and adherence to the Food and Nutrition Policy. Eligible expenses include capacity building, professional development/training, equipment related to school food, resources, grants, workshops, contracts for human resources and honoraria. Originally, this funding was put in place to assist schools in the implementation of the new policy, but we were told schools became dependent on the funding for human resources and other infrastructure needs, so it has remained in place.

RCEs submitting action plans as required

- 1.83 To be eligible for funding under the three streams related to healthy eating in schools, Regional Centres for Education are required to submit action plans to Nova Scotia Health at the beginning of each school year. To receive funding, action plans must include at least one goal related to the School Food and Nutrition Funding, a food-related goal for the School Healthy Eating Program funding, and goals that align with the Health Promoting Schools Provincial Guidelines. In our sample of four RCEs, all submitted their action plans and had appropriate goals.

Accountability reports do not require RCEs to show if goals have been met

- 1.84 Regional Centres for Education are required to submit year-end accountability reports to provide Nova Scotia Health with information on how the funding from the three streams was spent. All four RCEs we sampled submitted these year-end reports to Nova Scotia Health however, the reports did not tie the actual spending by the RCEs back to their action plan goals.
- 1.85 The year-end report includes a variety of questions to which the RCEs must respond. However, there is no evaluation of whether the funding helped an RCE achieve its food-related goals, only if there were any significant changes in its application. The specific goals are not revisited to assess whether they were achieved.

Recommendation 1.10

We recommend Nova Scotia Health improve the monitoring process of the school food funding to have Regional Centres for Education report specifically on whether they achieved the goals set out in their action plans, and whether the funding was used for its intended purpose.

Nova Scotia Health Response: Agree. Nova Scotia Health, Public Health will administer an updated goal setting, planning, and budgeting template for RCEs/CSAP that has stronger linkages to current evidence and the recommendations identified in the School Healthy Eating Programs in Nova Scotia: Provincial Report and the AG Performance Review. The 2022-23 HPS funding reporting template will be revised accordingly to ensure there is clear alignment in reporting of how data driven goals are actioned and funds are used.

In 2021-22 Nova Scotia Health took steps to improve monitoring of SHEP funding. A secure online platform supported and housed by Nova Scotia Health for data collection and management was used to survey public schools in Nova Scotia and key informant interviews were conducted and analyzed. Results have been compiled in a provincial report available at <https://www.nshealth.ca/reports-statistics-and-accountability>. Nova Scotia Health is committed to continuous quality improvement and will assess the 2022-23 reporting process and make identified refinements for the 2023-24 school year. Target Date: Revised goal setting, planning and budgeting template provided to RCE/CSAP by October 2022 for completion by RCE/CSAP by December 31, 2022. Revised reporting templates provided to RCEs/CSAP by June, 2023 for completion by RCE/CSAP by August 31, 2023.



Distribution of funding to schools not always based on current data

- 1.86 When the Regional Centres for Education receive their funds from each of the three funding streams, they determine the distribution. We examined the three streams of funding to determine how each of the four RCEs we audited calculate the amount provided to each individual school from each stream.
- 1.87 One of the four RCEs we met with used an outdated funding formula to distribute both their School Healthy Eating Program funding and their Health Promoting Schools funding. Management indicated that they were in the process of re-evaluating these formulas, as they did not have support for either of the existing methods.
- 1.88 The three remaining RCEs used a needs-based approach to distribute the Schools Healthy Eating Program funding and the Health Promoting Schools funding. To assess the need, the RCEs used an equitable funding formula similar to the one used by Nova Scotia Health; used a needs-based application process; or determined the needs of schools using data and projections from the breakfast program. These three RCEs appropriately distributed Health Promoting Schools funding using the program's criteria and guidelines.
- 1.89 All four RCEs distributed the School Food and Nutrition Policy funding appropriately based on the funding guidelines around eligible expenses.

Reasonable Assurance Engagement Description and Conclusions

In Fall 2022, we completed an independent assurance report of the Healthy Eating in Schools at the Department of Education and Early Childhood Development and Nova Scotia Health. The purpose of this performance audit was to determine if the Province of Nova Scotia is ensuring that schools are providing healthy food to students.

It is our role to independently express a conclusion about whether Health Eating in Schools complies in all significant respects with the applicable criteria. Management at the Department of Education and Early Childhood Development and Nova Scotia Health have acknowledged their responsibility for Healthy Eating in Schools.

This audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001 – Direct Engagements set out by the Chartered Professional Accountants of Canada; and sections 18 and 21 of the Auditor General Act.

We apply the Canadian Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the Code of Professional Conduct of Chartered Professional Accountants of Nova Scotia as well as those outlined in Nova Scotia's Code of Conduct for public servants.

The objectives and criteria used in the audit are below:

Objective:

To determine if the Department of Education and Early Childhood Development has reflected best practices in the Food and Nutrition Policy.

Criteria:

1. The Department should have a process in place to ensure the Food and Nutrition Policy is based on current best practice.

Objective:

To determine whether the Department of Education and Early Childhood Development is adequately monitoring Regional Centres for Education to ensure healthy food is being served and sold in schools.

Criteria:

1. The Department should have a process in place to ensure Regional Centres for Education are following the Food and Nutrition Policy.
2. Regional Centres for Education should have a process in place to ensure that schools are following the Food and Nutrition Policy.
3. Schools should have a process in place to ensure food service providers are following the Food and Nutrition Policy.
4. Nova Scotia Health should ensure that funding provided to promote and provide healthy food in schools is used for its intended purpose.

Objective:

To determine whether Regional Centres for Education and schools are complying with the Food and Nutrition Policy.

Criteria:

1. Food and beverages sold in schools should comply with the Food and Nutrition Policy.
2. Contracts signed with third-party service providers should include appropriate terms and conditions and confirmation of compliance with Food and Nutrition Policy.

Generally accepted criteria consistent with the objectives of the audit did not exist. Audit criteria were developed specifically for this engagement. Criteria were accepted as appropriate by senior management at the Department of Education and Early Childhood Development and Nova Scotia Health.

Our audit approach consisted of interviews with management and staff of the Department of Education and Early Childhood Development and Nova Scotia Health, reviewing policy, examining processes for Healthy Eating in Schools and detailed file review. We selected a sample of 26 schools to visit in four Regional Centres for Education – Halifax, Chignecto-Central, South Shore and Annapolis Valley. The RCEs were selected based on their makeup of food service types and location. To select which schools to visit, we factored in how the cafeteria was run, the school's location and grades offered, and whether the school was located in an area that may experience a higher level of food insecurity. One school was not offering lunch service at the time of our audit due to staffing issues. Our audit examined foods being served in schools and did not examine the overall school food environment such as related curriculum. We examined relevant processes, plans, reports and other supporting documentation. Our audit period covered September 1, 2018 to June 30, 2021. We examined documentation outside of that period as necessary.

We obtained sufficient and appropriate audit evidence on which to base our conclusions on August 19, 2022, in Halifax, Nova Scotia.

Based on the reasonable assurance procedures performed and evidence obtained we have formed the following conclusions:

- The Food and Nutrition Policy has not been updated for 16 years
- The Department of Education and Early Childhood Development is not adequately monitoring the Regional Centres for Education to ensure healthy food is served in schools
- The free breakfast program is a success and is generally providing healthy foods to students
- Majority of schools tested are not complying with the Food and Nutrition Policy for lunch service
- Many good practices being used at South Shore Regional Centre for Education

Snapshot of 2007 Canada Food Guide

	Recommended Number of Food Guide Servings per day				What is one Food Guide Serving? Look at the examples below.
	Children 2-3 years old	Children 4-13 years old	Teens and Adults (Females)	Teens and Adults (Males)	
Vegetables and Fruit Fresh, frozen and canned.	4	5-6	7-8	7-10	<p>Eat at least one dark green and one orange vegetable each day. Choose vegetables and fruit prepared with little or no added fat, sugar or salt. Have vegetables and fruit more often than juice.</p>  <p>Dark green and orange vegetables 125 mL (1/2 cup) Other vegetables 125 mL (1/2 cup) Leafy vegetables and wild plants cooked 125 mL (1/2 cup) raw 250 mL (1 cup) Berries 125 mL (1/2 cup) Fruit 1 fruit or 125 mL (1/2 cup) 100% Juice 125 mL (1/2 cup)</p>
Grain Products	3	4-6	6-7	7-8	<p>Make at least half of your grain products whole grain each day. Choose grain products that are lower in fat, sugar or salt.</p>  <p>Bread 1 slice (35 g) Rumack 35 g (2" x 2" x 1") Cold cereal 30 g (see food package) Hot cereal 175 mL (3/4 cup) Cooked pasta 125 mL (1/2 cup) Cooked rice White, brown, wild 125 mL (1/2 cup)</p>
Milk and Alternatives	2	2-4	Teens 3-4 Adults (19-50 years) 2 Adults (51+ years) 3	Teens 3-4 Adults (19-50 years) 2 Adults (51+ years) 3	<p>Drink 500 mL (2 cups) of skim, 1% or 2% milk each day. Select lower fat milk alternatives. Drink fortified soy beverages if you do not drink milk.</p>  <p>Milk Powdered milk, mixed 250 mL (1 cup) Fortified soy beverage 250 mL (1 cup) Canned milk (evaporated) 125 mL (1/2 cup) Yogurt 175 g (3/4 cup) Cheese 50 g (1 1/2 oz.)</p>
Meat and Alternatives	1	1-2	2	3	<p>Have meat alternatives such as beans, lentils and tofu often. Eat at least two Food Guide Servings of fish each week.* Select lean meat and alternatives prepared with little or no added fat or salt.</p>  <p>Traditional meats and wild game 75 g cooked (2 1/2 oz)/125 mL (1/2 cup) Fish and shellfish 75 g cooked (2 1/2 oz)/125 mL (1/2 cup) Lean meat and poultry 75 g cooked (2 1/2 oz)/125 mL (1/2 cup) Eggs 2 eggs Beans - cooked 175 mL (3/4 cup) Peanut butter 30 mL (2 Tbsp)</p>
<p>When cooking or adding fat to food:</p> <ul style="list-style-type: none"> Most of the time, use vegetable oils with unsaturated fats. These include canola, olive and soybean oils. Aim for a small amount (2 to 3 tablespoons or about 30-45 mL) each day. This amount includes oil used for cooking, salad dressings, margarine and mayonnaise. Traditional fats that are liquid at room temperature, such as seal and whale oil, or oiligan grease, also contain unsaturated fats. They can be used as all or part of the 2-3 tablespoons of unsaturated fats recommended per day. Choose soft margarine that are low in saturated and trans fats. Limit butter, hard margarine, lard, shortening and bacon fat. 					

Snapshot of 1992 Canada Food Guide



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