



**BILL HASLAM**  
GOVERNOR

STATE OF TENNESSEE  
**DEPARTMENT OF EDUCATION**  
NINTH FLOOR, ANDREW JOHNSON TOWER  
710 JAMES ROBERTSON PARKWAY  
NASHVILLE, TN 37243-0375

**CANDICE MCQUEEN**  
COMMISSIONER

March 3, 2017

Mr. Mark Winningham, Director  
Overton County  
302 Zachary Street  
Livingston, TN 38570

Dear Mr. Winningham:

Please find attached the summary review of findings from the School Nutrition Program's 2016-17 fiscal year administrative review of Overton County's National School Lunch Program and School Breakfast Program. This review was conducted the week February 13, 2017, with the exit date of February 17, 2017. The summary includes the identified findings and the corrective actions required.

District responses and supporting documentation of corrective actions are required for all findings, and findings must be corrected district wide. The School Nutrition Program director will provide the responses to the findings via the Tennessee: Meals, Accounting, and Claiming (TMAC) system in the "Compliance" section, as discussed with the lead reviewer. Technical assistance areas do not require responses; these suggestions are only to help the system improve the program. They are also available in the "Compliance" section in TMAC.

All corrective actions for Overton County shall be documented, supported, and listed in the "Compliance" section in TMAC no later than April 10, 2017. During this timeframe, if you find errors or points of disagreement in our findings, please contact me, and I will assist you with your next course of action. If there are no errors or points of disagreement, please be mindful that refusal or failure to comply with the required corrective actions within the allotted timeframe may result in potential fiscal action.

Upon receipt of Overton County's documented corrective action, the Tennessee Department of Education will determine whether the documentation is complete and resolves the findings identified. Once the department approves the corrective actions, your district will receive a closure letter closing the review within 30 calendar days.

If you have any questions or concerns, please contact Quache Spencer or me at (800) 354-3663.

Sincerely,

A handwritten signature in cursive script that reads "Phyllis M. Hodges".

Phyllis Hodges, State Director

**Overton County (670)**

**Review ID: 542**

**Exit Conference Date: 2/17/2017**

Review Year: 2017

Month of Review: December

Lead Reviewer: Cindy Cooper

Area	Findings ID	Finding Description	Required Corrective Action
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**SFA - Level Findings**

100 - Certification and Benefit Issuance	V-0100	The program agreement indicated that: 1) the benefit issuance dates were assigned to the direct certification (DC) households based on the effective dates on the DC lists; and 2) the benefit issuance dates for applications were assigned based on the date the application was received. Upon interviewing the supervisor, the dates were assigned to both based on the actual processing date for both direct certification and applications.	Update the program application (A28 and A29) to indicate when benefits are issued.  Note that this was corrected onsite during the review. No further corrective actions are needed.
700 - Resource Management	V-0700	The expenditure amount reported in TMAC was \$1,986.27 lower than the official audit report value. The operating balance in TMAC was \$30,899.23 less than the official	Reconcile the expenditures, revenues, and operating balances monthly. Compare the year end values with the internal financial reports. Contact the auditor to obtain the correct values.



		audit report value. The internal school nutrition bookkeeper was not aware of the difference in both values.	NOTE: The supervisor contacted the auditor and obtained the documentation to validate the correct numbers.
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**Site - Level Findings: Allons Elementary (0005)**

1400 - Food Safety	V-1400	The calibration logs did not indicate the completion of the cooling process for leftovers.	Cool all leftover food items to 41 degrees Fahrenheit or below. Discard the leftovers if the foods are not cooled to the appropriate temperatures.  Document all corrective actions.
1700 - Afterschool Snack	V-1700	The chocolate chunk granola bar did not meet one ounce creditable grain. The product formulation statement indicated that the bar was only .5 ounce equivalent for the grain component.	Serve the required creditable amounts for all components in the afterschool snack program. Remove the granola product from the menu.  Upload the afterschool snack menu for March 2017 and the product formulation statement(s) for new items served in the afterschool snack program.
1700 - Afterschool Snack	V-1700	During the review period one product (kettle corn) served could not be substantiated as a creditable grain component.	Serve creditable components. Obtain documentation to support crediting. Remove the kettle corn from the menu.  Submit the March's menu for the afterschool snacks.