



BILL LEE
GOVERNOR

STATE OF TENNESSEE
DEPARTMENT OF EDUCATION
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710 JAMES ROBERTSON PARKWAY
NASHVILLE, TN 37243-0375

PENNY SCHWINN
COMMISSIONER

February 13, 2023

Mr. Barry Smith
Smith County Schools
126 Smith Co. Middle School Lane
Carthage, TN 37030-1879

Dear Director Smith:

Please find the attached summary review of findings from the School Nutrition Program's 2022-23 fiscal year administrative review of Smith County Schools National School Lunch Program and School Breakfast Program. This review was conducted the week of February 6, 2023, with the exit date of February 10, 2023. The attached 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 must 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 district improve the program. They are also available in the "Compliance" section in TMAC.

All corrective actions shall be documented and supported in the "Compliance" section in TMAC no later than March 13, 2023. During this timeframe, if you identify errors or points of disagreement in our findings, please contact me, to discuss next steps. 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 fiscal action.

Upon receipt of Smith 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 our office at (800) 354-3663.

Sincerely,

Bill Byford
State Director of School Nutrition
School Nutrition Program

Smith County (800)

Review ID: 3592

Exit Conference Date: 2/10/2023

Review Year: 2022-2023

Month of Review: January

Lead Reviewer: Gary Gluch

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

RMCR - Revenue From Nonprogram Foods	V-RMCR	Observed the School Food Authority did not calculate its nonprogram food ratio and its food cost ratio.	Recalculate the assessment of compliance with the Revenue from Nonprogram Foods requirements. Include all nonprogram revenues and costs in the calculation and the cost of nonprogram foods provided for free to students or adults in the food cost ratio or five-day reference period calculation. Use a sufficient reference period as described in FNS Policy Memo SP 20-2016 (choose one). Upload Nonprogram Revenue Calculator and supporting documentation to demonstrate compliance.
RMCR - Nonprofit School Food Svc Acct	V-RMCR	Observed that the School Food Authority's total income/total expenses were greater than reported in TMAC which led to a lesser ending fund balance	Investigate the discrepancy to determine the variances in the beginning fund balance, revenues, expenses and ending fund balance. Upload supporting documentation and the email to the compliance director to support the correcting of the financial report.
RMCR - Revenue From Nonprogram Foods	V-RMCR	Observed that the adult lunch/breakfast meal price was not sufficient to cover the overall cost of the meal.	Raise the adult breakfast and lunch meal price to cover the overall cost of the meal per FNS Instruction 782-5. Upload documentation to demonstrate compliance.
700 - Resource Management	V-0700	711: Observed that the adult meal price was not sufficient to cover the overall cost of the meals in compliance with FNS Instruction 782-5.	Update the local unpaid meal charge policy to include the procedure and address the process of collecting delinquent and/or bad debt. Upload revised unpaid meal policy.

Site - Level Findings: New Middleton Elementary (0035)

1700 - Afterschool Snack	V-1700	Observed that the meal service operation was not in compliance with program requirements regarding Production Records, Standardized Meal Counting, Lowest Source Documentation to support the claim, and the Management of Inventory.	Implement the Afterschool Snack Toolkit to standardize the snack program. Provide training to staff on the new process and upload agenda, sign-in sheet, and two weeks of production records to demonstrate compliance.
1400 - Food Safety	V-1400	1407: Observed the SFA's food safety plan was not properly implemented.	Upload agenda and sign-in sheets to demonstrate compliance has been trained in the areas of cleaning and sanitizing of food contact surfaces, calibrating thermometers, and Handwashing/Gloves.

Site - Level Findings: Smith County Middle School (0051)

1400 - Food Safety	V-1400	Observed that the selected relevant temperature logs for the ice cream freezer were not available for review.	Retrain cafeteria staff on proper temperature logging procedures for ice cream freezer; attach an agenda and sign-in sheets of trainees as documentation that this training has occurred. Also, attach a temperature log of each type of temperature log after corrective action has occurred to demonstrate compliance with standard operating procedure (SOP).
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1400 - Food Safety	V-1400	Observed the SFA's food safety plan was not properly implemented.	Upload agenda and sign-in sheets to demonstrate compliance has been trained in the areas of cleaning and sanitizing of food contact surfaces, and calibrating thermometer log.
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