



**BILL LEE**  
GOVERNOR

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

**LIZZETTE REYNOLDS**  
COMMISSIONER

November 20, 2023

Dr. James Jones  
Polk County Schools  
131 Stephens Street  
Benton, TN. 37307-0131

Dear Dr. Jones:

Please find attached the summary review of findings from the School Nutrition Program's 2023-2024 fiscal year administrative review of Polk County School's National School Lunch Program and School Breakfast Program. This review was conducted the week of October 30, 2023, with the exit date of November 1, 2023. 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 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.

During the review, a finding in section **2100: Special Provision Options** requires fiscal action due to a change in the community eligibility claiming percentage. More details about this action will be forthcoming once corrective action is complete. All corrective actions shall be documented and supported in the "Compliance" section in TMAC no later than December 1, 2023. During this timeframe, if you identify errors or points of disagreement in our findings, please contact me, to discuss the 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 further fiscal action.

Upon receipt of Polk County School'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

**Polk County (700)**

**Review ID: 3628**

**Exit Conference Date: 11/1/2023**

**Review Year: 2023-2024**

**Month of Review: September**

**Lead Reviewer: Frankie Norton**

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

2100 - Special Provision Options	V-2100	Observed that two reviewed students listed as Identified Students and included in the ISP calculation were not eligible.	Update the CEP site list for the data year (22-23), removing the two students from the identified student count at their sites. Then, revise the CEP schedule to pick up the corrected number of identified students from the site list.
800 - Civil Rights	V-0800	Observed the School Food Authority's complaint procedure does not comply with the requirements of FNS 113-1.	Revise complaint procedure to meet the requirements of FNS 113-1 and upload the revised procedure as evidence of compliance.

**Site - Level Findings: Copper Basin Elementary School (0010)**

800 - Civil Rights	V-0800	Observed on the day of review, a protected class of civil rights was violated. The third grade was made to sit boy/girl/boy/girl.	Train school personnel on all protected classes of civil rights. Attach the training agenda and signed roster of trainees as well as a statement from school administration indicating that this procedure has been discontinued.
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