



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

December 22, 2016

Dr. LaDonna McFall, Director
Coffee County Schools
1343 McArthur Street
Manchester TN, 37355-2425

Dear Dr. McFall:

Please find attached the summary review of findings from the School Nutrition Program's 2016-17 fiscal year administrative review of Coffee County's National School Lunch Program and School Breakfast Program. This review was conducted the week of November 28, 2016, with the exit date of December 1, 2016. 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 Coffee County shall be documented, supported, and listed in the "Compliance" section in TMAC no later than January 16, 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 Coffee 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,

Phyllis Hodges, State Director

Coffee County (160)

Review ID: 1159

Exit Conference Date: 12/1/2016

Review Year: 2017

Month of Review: October

Lead Reviewer: Michael Bishop

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

700 - Resource Management	V-0700	The beginning balance, expenses, and revenues in the TMAC Financial Report did not match the most recent Coffee County audit report from Fiscal Year 2015.	Discuss discrepancies with the district finance office and investigate. Send the results of the investigation to the State agency to adjust the TMAC Financial Report. Use the Fiscal Year 2015 Coffee County Audit Report. The Fiscal Year 2016 report has not been published. Respond to the Corrective Action Document after the State agency has corrected the TMAC report.
Resource Management Comprehensive Review	V-RMCRF	<p>Adult meals were not priced correctly and in accordance with FNS Instruction 782-5 Adult Meal Pricing.</p> <p>Lunches served to teachers, administrators, custodians, and other adults must be priced to include the school's student full-price meal cost, plus the current value of federal cash (current free reimbursement) and per-meal cost of donated food assistance (USDA Foods/commodities). For SY-16-17 the school's student paid cost for lunch is \$2.50, the paid reimbursement is \$0.38, and the per-meal cost of commodities is \$0.32. These three figures total \$3.20. This is</p>	<p>Raise the staff adult meal price at all schools to reflect the instructions in the finding description above.</p> <p>Upload evidence of the price increase.</p>

		the adult lunch price for Coffee County Schools in the current school year.	
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Site - Level Findings: Coffee County Raider Academy (0055)

400 - Meal Components and Quantities - Breakfast	V-0400	Reimbursable breakfast signage was not posted. Signage must explain how students can choose a reimbursable meal.	Post signage at or near the beginning of the serving line. Signage must explain how students can choose a reimbursable meal. Upload pictures of required signage at or near the beginning of the serving line to demonstrate compliance.
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