



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

CITIZENS PLAZA BUILDING
400 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 28, 2017

Spencer Taylor, Executive Director
Metro Nashville Public Schools
2601 Bransford Avenue
Nashville, Tennessee 37204-2811

Dear Mr. Taylor,

The Department of Human Services (DHS) Audit Services staff conducted an on-site unannounced review of the Summer Food Service Program (SFSP) at Metro Nashville Public Schools (Sponsor), Application Agreement number 00-101, on August 28, 2017. Additional information was requested and received on August 31, 2017 to complete the review. We reviewed the Sponsor's records of reimbursements and expenditures for June 2017.

The Sponsor was approved for 19 feeding sites of which 19 were in operation during our unannounced visits in June 2017. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, application agreement, and applicable Federal and State regulations.

Background

SFSP sponsors utilize meal count sheets to record the number of meals served at feeding sites for breakfast, lunch, supper and supplements (snacks). Second meals are offered once all eligible children have been served first meals. The SFSP sponsor will report the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement. We inspected meal counts sheets for each site for our test period and reconciled the meals claimed to the meals reported as served for each meal service. In addition, we also observed meal services at Fall-Hamilton School, J. E. Moss, and Wright Middle during the review period.

Our review of the Sponsor's records for June 2017 disclosed the following:

The number of meals reported was incorrect

Condition

The Claim for Reimbursement for the test month had 20,514 breakfasts and 24,989 lunches served. However, our review of the Sponsor's records verified 20,494 breakfasts and 25,078 lunches served prior to any disallowances. As a result, the Sponsor over reported the number of breakfasts served by 20 at the Jere Baxter site, and underreported the number of lunches served by 89 at the Whites Creek site. (See Exhibits A, L, & S)

Criteria

7 CFR, Section 225.9 (d) (5) states, in part, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim. ..."

Recommendation

The Sponsor should implement a system of review to ensure that all meals are reported in TIPS accurately.

Technical Assistance

During the monitors' onsite visit to the Sponsor, the Sponsor requested additional training in using TIPS. The monitoring staff referred the Sponsor to DHS Program Management for more in-depth technical assistance.

Disallowed meals Cost

The disallowed meals cost is below threshold.

Corrective Action

Metro Nashville Public Schools must complete the following actions within 30 business days from the date of this report:

- Login to the Tennessee Information Payment System (TIPS) and revise the claim(s) submitted for each site for June 2017, which contains the reconciled claim data from the enclosed exhibit, and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

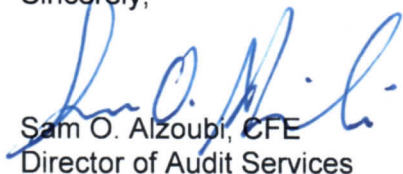
AuditServices.CAPS.DHS@tn.gov

If you have questions related to the corrective action plan, please contact:

Allette Vayda, Director
Child and Adult Care Food Program
8th Floor Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

We appreciate the assistance provided during this review. If you have any questions, please contact Jackie Yokley, Audit Director 2, at 615-837-5035 or Jackie.D.Yokley@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Michael Robertson, Manager, Metro Nashville Public Schools
Braina Corke, Assistant Director, Metro Nashville Public Schools
Allette Vayda, Director, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child and Adult Care Food Program
Marty Widner, Program Specialist, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

Exhibit A:

Summary of Total of Claimed and Reconciled Meals

Sponsor: Metro Nashville Public Schools

Review Month/Year: June 2017

Claim Reimbursement Total: \$140,644.72

Meal Type Service	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Number of Participating Sites for Breakfast	19	19
Number of Participating Sites for Lunch	19	19
Number of Breakfasts Served	20,514	20,494
Number of Lunches Served	24,989	25,078

Test Sites Monitored: Fall-Hamilton School, J.E. Moss, and Wright Middle School

Exhibit B:

Sponsor: Metro Nashville Public Schools

Site: Buena Vista

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	2,123	2,123
Number of Lunches Served	2,335	2,335

Exhibit C:

Sponsor: Metro Nashville Public Schools

Site: Cole School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	1,460	1,460
Number of Lunches Served	1,409	1,409

Exhibit D:**Sponsor: Metro Nashville Public Schools****Site: Charlotte Park****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	552	552
Number of Lunches Served	664	664

Exhibit E:**Sponsor: Metro Nashville Public Schools****Site: Croft Middle****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	967	967
Number of Lunches Served	975	975

Exhibit F:**Sponsor: Metro Nashville Public Schools****Site: Fall-Hamilton School****Review Month/Year: June 2017**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of Breakfasts Served	691	691
Number of Lunches Served	1,292	1,292

Exhibit G:

Sponsor: Metro Nashville Public Schools

Site: Glenclyff High School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	454	454
Number of Lunches Served	501	501

Exhibit H:

Sponsor: Metro Nashville Public Schools

Site: Glengarry School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	926	926
Number of Lunches Served	963	963

Exhibit I:

Sponsor: Metro Nashville Public Schools

Site: Haywood School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	847	847
Number of Lunches Served	863	863

Exhibit J:

Sponsor: Metro Nashville Public Schools

Site: Hunters Lane High School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of Breakfasts Served	1,594	1,594
Number of Lunches Served	1,953	1,953

Exhibit K:

Sponsor: Metro Nashville Public Schools

Site: J.E. Moss

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of Breakfasts Served	2,458	2,458
Number of Lunches Served	3,430	3,430

Exhibit L:

Sponsor: Metro Nashville Public Schools

Site: Jere Baxter

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	787	767
Number of Lunches Served	811	811

Exhibit M:

Sponsor: Metro Nashville Public Schools

Site: John Overton High School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of Breakfasts Served	1,661	1,661
Number of Lunches Served	2,533	2,533

Exhibit N:

Sponsor: Metro Nashville Public Schools

Site: McGavock High School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of Breakfasts Served	1,064	1,064
Number of Lunches Served	1,395	1,395

Exhibit O:

Sponsor: Metro Nashville Public Schools

Site: Napier

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	874	874
Number of Lunches Served	1,297	1,297

Exhibit P:

Sponsor: Metro Nashville Public Schools

Site: Paragon Mills

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	1,015	1,015
Number of Lunches Served	1,029	1,029

Exhibit Q:

Sponsor: Metro Nashville Public Schools

Site: Pearl Cohn High School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Breakfasts Served	606	606
Number of Lunches Served	694	694

Exhibit R:

Sponsor: Metro Nashville Public Schools

Site: Stratton

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	688	688
Number of Lunches Served	717	717

Exhibit S:

Sponsor: Metro Nashville Public Schools
Site: Whites Creek High School
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of Breakfasts Served	1,030	1,030
Number of Lunches Served	1,265	1,354

Exhibit T:

Sponsor: Metro Nashville Public Schools
Site: Wright Middle
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of Breakfasts Served	717	717
Number of Lunches Served	863	863

**Corrective Action Plan for Monitoring Findings**

Instructions: Please print in ink or type the information to complete this document. Enter the date of birth for each Responsible Principal and/or Individual in Section B. Attach the additional documentation requested. Enter your name, title and date of signature on the last page. Please sign your name in ink.
Please return ALL pages of the completed Corrective Action Plan form.

Section A. Institution Information

Name of Sponsor/Agency/Site: Metro Nashville Public Schools	Agreement No. 00-101	☒ SFSP ☐ CACFP
Mailing Address: 2601 Bransford Avenue Nashville, Tennessee 37204-2811		
Section B. Responsible Principal(s) and/or Individual(s)		
Name and Title: Spencer Taylor, Executive Director	Date of Birth: / /	
Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan		
Monitoring Report: 9/28/2017	Corrective Action Plan: 9/28/2017	

Section D. Findings

Findings: The number of feedings was incorrect.

The following measures will be completed within **30 calendar days** of my institution's receipt of this corrective action plan:

Measure No. 1: The number of feedings was incorrect

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name:

Position Title:

Name:

Position Title:

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

I certify by my signature below that I am authorized by the institution to sign this document. As an authorized representative of the institution, I fully understand the corrective measures identified above and agree to fully

implement these measures within the required time frame. I also understand that failure to fully and permanently correct the findings in my institution's CACFP or SFSP will result in its termination from the program, and the placement of the institution and its responsible principals on the National Disqualified List maintained by the U.S. Department of Agriculture.

Printed Name of Authorized Institution Official:

Position:

Signature of Authorized Institution Official: _____

Date: / /

Signature of Authorized TDHS Official: _____

Date: / /

- (xi) The institution, one of its sponsored facilities, or one of the principals of the institution or its facilities has been convicted for any activity that indicates a lack of business integrity;

(c) Administrative review is also available if the State agency notifies the institution and responsible principal or responsible individual of the following actions: proposed disqualification of a responsible principal or responsible individual, denial of a budget, denial of a line item within a budget, downward adjustment of the amount approved in a budget, suspension of an institution's participation, denial of start-up or expansion funds, denial of a request for advanced payment, recovery of an advance in excess of a claim, denial of a claim for reimbursement (except for late submission), decision not to forward an exception request for payment of a late claim, overpayment demand, denial of a new or renewing institution's application for participation, denial of sponsored facility application, notice of proposed termination, claim denial, claim deadline exceptions and requests for upward adjustments to a claim, or any other action affecting an institutions participation or claim for payment.

3. All appeal requests must be presented in writing to the TDHS Division of Appeals and Hearings not later than 15 calendar days after the date the institution or sponsoring agency receives the notice of adverse administrative action.

4. The date of an institution's or sponsoring agency's receipt of a notice of suspension and/or proposed termination and disqualification will be governed by the federal regulation at 7 CFR Part 226.2. The notice must specify the action being proposed or taken and the basis for the action, and is considered to be received by the institution or day care home when it is delivered, sent by facsimile, or sent by email. If the notice is undeliverable, it is considered to be received by the institution, responsible principal or responsible individual, or day care home five days after being sent to the addressee's last known mailing address, facsimile number, or email address.

5. The TDHS Division of Appeals and Hearings will acknowledge the receipt of the appeal request within 10 calendar days of the receipt of the institution's or sponsoring agency's request for review. The written request for review should state if a fair hearing is requested or if a review of written information in lieu of a fair hearing is requested. If the appeal request from the institution or sponsoring agency does not specifically request a hearing, a review of written information in lieu of a hearing will occur. If a fair hearing is requested and the institution or sponsoring agency's representative fails to appear, the right to a personal appearance is waived.

6. If an institution or sponsoring agency does not request a fair hearing or a review of written information in lieu of the hearing within 15 calendar days from the date the institution or sponsoring agency receives a Notice of Proposed Termination, the TDHS will issue a letter advising the institution or sponsoring agency that it is terminated from the CACFP effective on the 16th calendar day following the institution's or sponsoring agency's receipt of the notice, and that the responsible principals and individuals of the institution or sponsoring agency are disqualified from participation.

7. To be considered for a fair hearing or for a review of written information in lieu of a fair

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hearing, all written documents must be submitted to the TDHS Division of Appeals and Hearings not later than 30 days after receipt of the notice of adverse administrative action.

8. The action of the TDHS must remain in effect during the administrative review. The effect of this requirement on particular actions by TDHS is as follows:

(i) *Overpayment demand.* During the period of the administrative review, TDHS is prohibited from taking action to collect or offset the overpayment. However TDHS must assess interest beginning with the initial demand for remittance of the overpayment and continuing through the period of administrative review unless the administrative review official overturns the TDHS's action.

(ii) *Recovery of advances.* During the administrative review, TDHS must continue its efforts to recover advances in excess of the claim for reimbursement for the applicable period. The recovery may be through a demand for full repayment or an adjustment of subsequent payments.

(iii) *Program payments.* The availability of Program payments during an administrative review of the denial of a new institution's application, denial of a renewing institution's application, proposed termination of a participating institution's agreement, and suspension of an institution are addressed in paragraphs (c)(1)(iii)(D), (c)(2)(iii)(D), (c)(3)(iii)(D), (c)(5)(i)(D), and (c)(5)(ii)(E), respectively, of 7 CFR §226.6.

9. The institution or sponsoring agency must refute the charges contained in the notice during the fair hearing or in the written information that is provided in lieu of the hearing.

10. The institution and the responsible principals and responsible individuals may retain legal counsel, or may be represented by another person.

11. If a fair hearing is requested, the institution or sponsoring agency will be notified in writing of the time, date and place of the fair hearing at least 10 calendar days in advance.

12. Any information which supports an adverse administrative action taken by the TDHS shall be available to the institution or sponsoring agency for inspection from the date of the receipt of the request for a fair hearing or a review of written information in lieu of the hearing.

13. In accordance with 7 CFR Part 226.6 (k)(8), the TDHS Division of Appeals and Hearings must conduct the administrative review of the proposed disqualification of the responsible principals and responsible individuals as part of the administrative review of the application denial, proposed termination, and/or proposed disqualification of the institution with which the responsible principals or responsible individuals are associated. However, at the administrative review official's discretion, separate administrative reviews may be held if the institution does not request an administrative review or if either the institution or the responsible principal or responsible individual demonstrates that their interests conflict.

14. The procedures contained in the Uniform Administrative Procedures Act found at TCA 4-5-301 et seq. shall be followed in rendering a decision on all appeals. The decision of the hearing officer is the final administrative determination to be afforded to the institution or sponsoring agency, and shall be rendered in a timely manner not to exceed 60 calendar days from the date of the receipt of the request for a fair hearing.

15. The processing limits for administrative appeals MUST be met. In the event a continuance is requested by a party, one continuance may be granted at the Hearing Official's discretion. This

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continuance shall not be for a period longer than ten (10) calendar days unless there are exceptional circumstances. Exceptional circumstances must be detailed in the order of continuance and the order must contain a date certain for the hearing, to be set as soon as possible. A report of pending CACFP desk review and fair hearing requests will be generated and reviewed daily by the Clerk's Office and the Legal Director for Appeals and Hearings who will monitor the dates for timeliness. In the event a decision has not been rendered within forty-five (45) calendar days of the date of receipt of the request for fair hearing or desk review, the Legal Director for Appeals and Hearings or their back-up shall notify the hearing official to take appropriate action.

16. All requests for a fair hearing or for a review of written information in lieu of a hearing must be submitted to:

Tennessee Department of Human Services
Division of Appeals and Hearings
PO Box 198996, Clerk's Office
Nashville, TN 37219-8996
Fax: (615) 248-7013 or (866) 355-6136
E-mail: AppealsClerksOffice.DHS@tn.gov

17. If a termination action is upheld by the hearing officer, the TDHS will issue a letter to the institution or sponsoring agency and its responsible principals and individuals advising that the termination and disqualification are effective on the date of the ruling issued by the hearing officer. The agency maintains searchable records of all administrative reviews and their dispositions for a period of five (5) years.

18. As required by 7 CFR Part 226.6 (c)(7), each disqualified institution, sponsoring agency, principal and individual will be placed on the National Disqualified List maintained by the U.S. Department of Agriculture (USDA). Once included on the National Disqualified List, an institution, sponsoring agency, principal and individual shall remain on the list until such time as the USDA, in consultation with the TDHS, determines that the serious deficiencies that led to their placement on the list have been corrected, or until seven years have elapsed since they were disqualified from participation. However, if the institution, sponsoring agency, principal or individual has failed to repay debts owed under the program, they will remain on the list until the debt has been paid.