



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

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

BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 16, 2019

Greta Brown, Executive Director/CEO
Houston Levee Community Center
1801 Houston Levee Road
Cordova, Tennessee 38016-6654

Dear Ms. Brown,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Summer Food Service Program (SFSP) at **Houston Levee Community Center** (Sponsor), Application Agreement number 00718, on August 15, 2019. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations (CFR)* applicable parts, applicable agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had one feeding site operating during the review period.

Background

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement (snack) meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal count sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed a PM supplement meal service on June 20, 2019.

Our review of the Sponsor's records for the June 2019 claim disclosed the following:

1. The Sponsor reported the number of meals served incorrectly

Condition

The claim for reimbursement summary for June 2019 reported 231 first breakfast meals and zero seconds, 524 first lunch meals and one second, and 388 first supplements and eight seconds. However, our review of the available records reconciled 241 first breakfast meals and zero seconds, 489 first lunch meals and zero seconds, and 398 first supplements and six seconds prior to any meal disallowances.

As a result, the Sponsor underreported 10 breakfast meals, over reported 36 lunch meals and underreported eight supplements.

Criteria

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

Title 7 of the Code of Federal Regulations, Section 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Recommendation

The Sponsor should ensure all claims for reimbursement are completed correctly and based on accurate supporting documents.

2. The Sponsor did not provide documentation to support sufficient quantities of milk were purchased for all meals reported.

Condition

Based on the number of meals served with milk as a required component, a total of 5,840 ounces of milk were required. However, the Sponsor could only document the purchase of 5,248 ounces of milk, resulting in a shortage of 592 ounces of milk.

As a result, 74 breakfast meals served were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (d) (1) (2) (3) states, "Sponsors shall ensure that meals served meet all of the (meal pattern) requirements."

The USDA Administration Guide Summer Food Service Program, page 58, states that for a breakfast, lunch and supper to be a reimbursable meal, it must contain one serving of milk. Substitutions/Modifications may be made for participants with disabilities or with special dietary needs when supported by a statement from a recognized medical authority that includes recommended alternate foods, *7 CFR 225.16 (f) (4)*.

Recommendation

The Sponsor should ensure that all meal pattern requirements are met and documentation of purchases is maintained.

3. The Sponsor did not comply with monitoring of its feeding site as required

Condition

Our review of the Sponsor's first four week monitoring documentation revealed that the Sponsor did not comply with monitoring requirements as follows:

The Sponsor did not provide 1st four week monitoring documentation.

Criteria

The United States Department of Agriculture (USDA) Food and Nutrition Services (FNS) Code of Federal Regulations 7 CFR 225.15 (d) (3) states, "Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews."

Recommendation

The Sponsor should ensure monitoring requirements are met and documentation is maintained on file.

4. The Sponsor did not comply with the training requirements

Condition

Our review of the Sponsor's training documentation revealed the following deficiency:

Although the Sponsor provided documentation of the administrative personnel's training provided by the state agency, the training documentation provided for site personnel was insufficient. The Sponsor stated that personnel completed an online training. The documentation provided was the results of the online training modules. We were unable to verify the topics covered. The minimum required documentation was not maintained for the site personnel.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (d)(1) states, "Each sponsor shall hold Program training sessions for its administrative and site personnel and shall allow no site to operate until personnel have attended at least one of these training sessions...Training of site personnel shall, at a minimum, include: the purpose of the Program; site eligibility; recordkeeping; site operations; meal pattern requirements; and the duties of a monitor... Each site shall have present at each meal service at least one person who has received this training."

Recommendation

The Sponsor should comply with training requirements and ensure site personnel has attended training sessions while maintaining the appropriate documentation.

Note: Our observation of the pm supplement on June 20, 2019 revealed no deficiencies.

Technical Assistance

Technical assistance was provided during the Sponsor review regarding the meal pattern requirements as well as the maintenance of milk receipts and CN labels.

Disallowed Meal Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of \$284.59.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for June 2019, which contains the reconciled claim data from the enclosed exhibits.
- ***Please return the attached billing notice with your check;*** 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 relative to the corrective action plan please contact:

Allette Vayda, Director of Operations
Child and Adult Care Food Program
James K. Polk Building, 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

Please mail your check and the billing notice to:

Summer Food Service Program
Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243

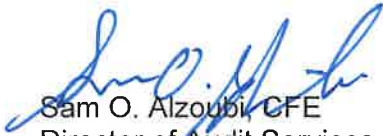
In accordance with the federal regulation found at 7 CFR Part 225.13, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219

If the Institution decides to appeal the amount of disallowed administrative and meal cost, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Billy Brown, Assistant Director, Houston Levee Community Center
Allette Vayda, Director of Operations, Child and Adult Care Food Programs
Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, 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
Comptroller of the Treasury, State of Tennessee

Exhibit A**Sponsor: Houston Levee Community Center****Review Month/Year: June 2019****Claim Reimbursement Total: \$3,024.97**

Site Meal Service Activity	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	19	19
Number of Participating Sites for Breakfast Meals	1	1
Number of Participating Sites for Lunch Meals	1	1
Number of Participating Sites for Supplement Meals	1	1
Number of 1 st Breakfasts Meals Served	231	167
Number of 2 nd Breakfast Meals Served	0	0
Number of 1 st Lunches Meals Served	524	489
Number of 2 nd Lunch Meals Served	1	0
Number of 1 st Supplements Served	388	398
Number of 2 nd Supplements Served	8	6

Exhibit B**Overpayment Summary**

June Allowed or Disallowed Meals	X Meal Rate	Total Allowed/Disallowed
-64 Breakfasts	\$2.2975	\$147.04
-36 Lunches	\$4.0325	\$145.17
+8 Supplements	\$ 0.9525	(\$7.62)
Total Overpayment		\$284.59



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

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

BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 16, 2019

Greta Brown, Executive Director/CEO
Houston Levee Community Center
1801 Houston Levee Road
Cordova, Tennessee 38016-6654

Notice of payment due to findings disclosed in the monitoring report for the Summer Food Service Program (SFSP)

Institution Name:	Houston Levee Community Center
Institution Address:	1801 Houston Levee Road Cordova, Tennessee 38016-6654
Agreement Numbers:	00718
Amount Due:	\$284.59
Due Date:	October 17, 2019

Please remit a check or money order payable to the ***Tennessee Department of Human Services*** in the amount noted above by the due date to:

**Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Tennessee Department of Human Services**

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or Allette.Vayda@tn.gov.

Thank you for your attention

**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: Houston Levee Community Center	Agreement No. 00718	xxxxx SFSP ☐ CACFP
Mailing Address: 1801 Houston Levee Road Cordova, Tennessee 38016-6654		
Section B. Responsible Principal(s) and/or Individual(s)		
Name and Title: Greta Brown, Executive Director/CEO	Date of Birth:	
Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan		
Monitoring Report: 09/16/2019	Corrective Action Plan: 09/16/2019	

Section D. Findings

- 1. The Sponsor reported the number of meals served incorrectly**
- 2. The Sponsor did not provide documentation to support sufficient quantities of milk were purchased for all meals reported.**
- 3. The Sponsor did not comply with monitoring of its feeding site as required**
- 4. The Sponsor did not comply with the training requirements**

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

Measure No. 1: The Sponsor reported the number of meals served incorrectly

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:

Measure No.2: The Sponsor did not provide documentation to support sufficient quantities of milk were purchased for all meals reported.

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:

Measure No.3: The Sponsor did not comply with monitoring of its feeding site as required

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:

Measure No.4: The Sponsor did not provide documentation to support sufficient quantities of milk were purchased for all meals reported.

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: / /