



**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/humanserv/

BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

CERTIFIED MAIL RECEIPT # 70153010000175365903

May 3, 2017

Randa Agaib, Owner
Good Shepherd Child Center, LLC
414 Brewer Drive
Nashville, Tennessee 37211

**RE: Notice of Serious Deficiency for the Child and Adult Care Food Program (CACFP)
Agreement Number 00-295 and Demand for Overpayment.**

Dear Ms. Agaib:

The Department of Human Services (DHS) Audit Services staff conducted an on-site unannounced review of the Child and Adult Care Food Program (CACFP) at Good Shepherd Child Center, LLC (Sponsor), Application Agreement number 00-295, on March 3, 2017. Additional information was requested on March 6, 2017 to complete the review but was not received. We reviewed the Sponsor's available records of reimbursements and expenditures for December 2016. 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

CACFP Sponsors utilize meal count sheets to record the number of meals served for breakfast, lunch, supper and supplements 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 CACFP sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement. We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed the Sponsor's compliance with civil rights requirements. In addition, we observed a meal service during our site visit on March 3, 2017.

Randa Agaib, Owner
Good Shepherd Child Center, LLC
May 3, 2017
Page 2 of 19

Our review of the Sponsor's records for December 2016 disclosed the following: (1) CACFP applications on file listed children in incorrect income eligibility categories and/or the Sponsor did not have current applications; (2) menus did not contain all required components; (3) infant menus were not maintained; (4) meals claimed exceeded amounts documented by attendance records; (5) daily meal count records were not maintained; (6) enrollment addendum forms were not maintained for all children; (7) a freezer was not kept at the appropriate temperature; (8) a current menu was not posted; (9) the sponsor did not provide documentation for the required annual CACFP training; (10) an inventory of food and non-food items was not maintained; (11) the Sponsor did not maintain a financial system as required by CACFP regulations; and (12) the Sponsor did not maintain adequate records to compute the cost of labor allocated to CACFP.

SERIOUS DEFICIENCY DETERMINATION

Based on the monitoring review, the Department has determined that Good Shepherd Child Center, LLC is seriously deficient in its operation of the CACFP. In addition, the Department has identified Randa Agaib, Owner as responsible for the serious deficiencies in light of their responsibility for the overall management of Good Shepherd Child Center, LLC's CACFP.

If Good Shepherd Child Center, LLC does not fully and permanently correct all of the serious deficiencies and submit documentation of the corrective action by the due date, the Department will:

- Propose to terminate Good Shepherd Child Center, LLC's, agreement to participate in the CACFP;
- Propose to disqualify Good Shepherd Child Center, LLC from future CACFP participation; and
- Propose to disqualify Randa Agaib, Owner from future CACFP participation.

In addition, if Good Shepherd Child Center, LLC voluntarily terminates its CACFP agreement after receiving this letter, the Department will propose to disqualify Good Shepherd Child Center, LLC and Randa Agaib, Owner from future CACFP participation. If disqualified, Good Shepherd Child Center, LLC and Randa Agaib, Owner will be placed on the National Disqualified List ("NDL"). While on the NDL, Good Shepherd Child Center, LLC will not be able to participate in the CACFP as an institution or facility. Randa Agaib, Owner will not be able to serve as a principal in any institution or facility or as a day care home provider in the CACFP.

Institutions and individuals remain on the NDL until the United States Department of Agriculture's Food and Nutrition Service, in consultation with the Department, determines that the serious deficiencies have been corrected, or until seven years after their disqualification. However, if any debt relating to the serious deficiencies has not been repaid, they will remain on the list until the debt has been repaid.

The authorization for this action is found in Paragraph 1.e. of your FY 2016 CACFP Provider Agreement and in the CACFP regulations at 7 C.F.R. § 226.6(c)(3). You may not appeal a finding of serious deficiency.

SERIOUS DEFICIENCIES, ADDITIONAL FINDINGS AND REQUIRED CORRECTIVE ACTION

The following paragraphs detail each serious deficiency and additional finding.

1. CACFP applications on file listed children in incorrect income eligibility categories and/or the Sponsor did not have current applications

This is a Finding:

Condition

Based on our review of the CACFP applications, we noted that 15 children were not correctly classified. The following is a detail of the errors noted:

- There were seven participants for which the Sponsor did not have current CACFP applications on file. These seven participants were reclassified from free to paid category.
- There were five participants that were classified as free on their applications, but did not have a Families First case number or certificate that would qualify them as free on the applications. In addition, there was no household income listed on the application. These participants were reclassified as paid.
- There were two participants that were classified as free on their applications, but did not have the adult's Social Security number (last four digits required) documented. These participants were reclassified as paid.
- There was one participant that was classified as free on the application, but did not have the determining official's signature and/or date. This participant was reclassified as paid.
- One participant was incorrectly classified and was reclassified from free to paid category.
- One participant was incorrectly classified and was reclassified from free to reduced-price category.

The adjustment in the free, reduced-price, or paid categories affected the claiming percentages. (See Exhibit)

This is a repeat finding from a previous report dated July 20, 2016.

Criteria

Title 7 of the Code of Federal Regulations Section 226.15(e)(2) states, "Documentation of the enrollment of each participant at centers (except for outside-school-hours care centers, emergency shelters, and at-risk afterschool care centers). All types of centers, except for emergency shelters and at-risk afterschool care centers, must maintain information used to determine eligibility for free or reduced-price meals in accordance with §226.23(e)(1). For child care centers, such documentation of enrollment must be updated annually, signed by a parent or legal guardian, and include information on each child's normal days and hours of care and the meals normally received while in care."

State of Tennessee CACFP Policies and Procedures Manual, page 23 states, an institution must maintain, "A properly completed application for CACFP income eligibility for each enrolled participant who is determined eligible for free or reduced-price meal reimbursement."

Recommendation

The Sponsor should maintain current CACFP applications on file for all children. If parents do not provide the information required on the application, then the child should be classified as paid.

2. Menus did not contain all required components

This is a Serious Deficiency:

Condition

A breakfast meal consists of one serving of fruit and/or vegetables, one serving of bread or grains, and one serving of fluid milk. A lunch meal consists of one serving of meat or meat alternate, two servings of fruit and/or vegetables, one serving of bread or grains and one serving of fluid milk. A supplement meal (snack) should include two of the four components (meat or meat alternate, bread or grains, fruit or vegetable and fluid milk).

The menus provided for the month of December 2016 included the following:

Date	Meal Served	Missing Component	Disallowance
12/1	Scrambled eggs, cheese, sausage, and milk	Bread/grain; Fruit/vegetable	12 Breakfasts
12/2	Pepperoni pizza with extra cheese, corn, apples, and milk	CN label or product formulation for pizza	23 Lunches
12/7	Graham crackers	Only one component served	20 Snacks
12/7	Lasagna, mix vegetables, strawberries, and milk	CN label or product formulation for lasagna	18 Lunches

12/8	Scrambled eggs, cheese, sausage, and milk	Bread/grain; Fruit/vegetable	15 Breakfasts
12/8	Pretzel sticks	Only one component served	21 Snacks
12/9	Pepperoni pizza with extra cheese, corn, apples, and milk	CN label or product formulation for pizza	18 Lunches
12/14	Graham crackers	Only one component served	27 Snacks
12/14	Lasagna, mix vegetables, strawberries, and milk	CN label or product formulation for lasagna	22 Lunches
12/15	Scrambled eggs, cheese, sausage, and milk	Bread/grain; Fruit/vegetable	17 Breakfasts
12/16	Pepperoni pizza with extra cheese, corn, apples, and milk	CN label or product formulation for pizza	20 Lunches
12/21	Pasta with four cheese sauce, chicken, apples and milk	2 nd fruit or vegetable	17 Lunches
12/22	Scrambled eggs, cheese, sausage, and milk	Bread/grain; Fruit/vegetable	15 Breakfasts
12/23	Pepperoni pizza with extra cheese, corn, apples, and milk	CN label or product formulation for pizza	14 Lunches
12/28	Lasagna, mix vegetables, strawberries, and milk	CN label or product formulation for lasagna	18 Lunches
12/28	Graham crackers	Only one component served	12 Snacks
12/29	Scrambled eggs, cheese, sausage, and milk	Only one component served	15 Snacks
12/30	Pepperoni pizza with extra cheese, corn, apples, and milk	CN label or product formulation for pizza	17 Lunches

When we requested the menus for the review month, the Sponsor's representative told us that she discards menus at the end of the month.

As a result, 59 breakfasts, 167 lunches, and 95 snacks were disallowed.

Criteria

Title 7 of the Code of Federal Regulations Section 226.17(b)(4) states. "Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20. For-profit child care centers may not claim reimbursement for meals served to children in any month in which less than 25 percent of the children in care (enrolled or licensed capacity, whichever is less) were eligible for free or reduced price meals or were title XX beneficiaries. However, children who only receive at-risk afterschool snacks and/or at-risk afterschool meals must not be included in this percentage.

Menus and any other nutritional records required by the State agency shall be maintained to document compliance with such requirements.”

The USDA Crediting Foods in the Child and Adult Care Food Program, page 62, states, “When crediting such products as chili-macs, pizzas, pot pies, sloppy Joes, and raviolis toward the meat/meat alternate component, the amount of meat/meat alternate per serving (not the total portion size) is the determining factor for crediting purposes. Because of the uncertainty of the actual amount of meat/meat alternate contained in these products, they should not be used unless (1) they are CN-labeled; or (2) you obtain a Product Formulation Statement signed by an official of the manufacturer (not a sales person) that shows how the crediting has been determined.”

Recommendation

The Sponsor should keep copies of commercially prepared food CN labels or Product Formulation Statements on file, and follow the recommended serving size/equivalents listed on the label. Original menus should be maintained with all required CACFP paperwork, and should be available for review upon request.

3. Infant menus were not maintained

This is a Finding:

Condition

When menus were requested for the review month, the Sponsor replied that she discards menus at the end of the month. No infant menus were available for review and all infant meals were disallowed.

As a result, 73 breakfasts, 73 lunches, and 73 supplements were disallowed.

Criteria

Title 7 of the Code of Federal Regulations Section 226.15(e) states,

“Recordkeeping. Each institution shall establish procedures to collect and maintain all program records required under this part, as well as any records required by the State agency. Failure to maintain such records shall be grounds for the denial of reimbursement for meals served during the period covered by the records in question and for the denial of reimbursement for costs associated with such records. At a minimum, the following records shall be collected and maintained: ... (10) Copies of menus, and any other food service records required by the State agency ...”

The State of Tennessee CACFP Policies and Procedures Manual, page 23, states, "An institution must maintain menus that meet the following requirements: All food components, as required for each type of meal to be served (i.e., breakfast, lunch, supper and supplement), are identified; each menu accurately lists the food items that are to be served, including any substitutions that are inserted on the menu before the beginning of the meal service; all food items that are identified on the menus are supported by purchase receipts; the specific date of use is identified, including the day, month and year; and each menu is posted in a conspicuous place for all parents and guardians to observe."

Recommendation

The Sponsor should maintain the original menus with all required CACFP paperwork and be available for review upon request.

This is a repeat finding from a previous report dated July 20, 2016.

4. Meals claimed exceeded amounts documented by attendance records

This is a Finding:

When we asked the Sponsor about how meal counts were taken, the Sponsor stated that she looks at sign-in/sign-out sheets and submits a count based on the number of children present during the approved meal service. We examined meal count sheets to determine the number of meals that were served. Then, we examined sign-in/sign-out sheets to determine the number of children present at the approved meal. This number was compared to the number of meals claimed by the Sponsor and to the meal count sheets to determine whether the Sponsor's claim agree with the number of children present.

Condition

The Sponsor reported 322 breakfasts were served. The meal count sheets provided indicated 414 meals were served. Sign-in/sign-out sheets indicated 403 children would have been present during meal the service time. The Sponsor appears under reported 81 (403 - 322) breakfasts.

The Sponsor reported 461 lunches were served. The meal count sheets indicated 461 meals were served. Sign-in/sign-out sheets indicate 458 children were present during the approved meal service time. The sponsor over-reported three lunches.

The Sponsor reported 507 supplements served. The meal count sheets indicated 519 meals served. Sign-in/sign-out sheets show 443 children were present during the approved meal service time. The sponsor over-reported 64 supplements.

Criteria

Title 7 of the Code of Federal Regulations Section 226.17(b)(4) states. "Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20. For-profit child care centers may not claim reimbursement for meals served to children in any month in which less than 25 percent of the children in care (enrolled or licensed capacity, whichever is less) were eligible for free or reduced price meals or were title XX beneficiaries. However, children who only receive at-risk afterschool snacks and/or at-risk afterschool meals must not be included in this percentage. Menus and any other nutritional records required by the State agency shall be maintained to document compliance with such requirements."

Recommendation

The Sponsor should establish procedures to mitigate errors in transferring meal counts from weekly meal count sheets kept in the classroom to the monthly meal count sheets. Also, the Sponsor should ensure that those who complete those documents check for errors to ensure accuracy in the number of meals claimed.

5. Daily meal count records were not maintained

This is a Finding:

Condition

As previously stated, the Sponsor indicated meal counts were obtained by reviewing sign-in/sign-out sheets at the end of the month and were not kept daily.

Criteria

Title 7 of the Code of Federal Regulations Section 226.15(e) states,

Recordkeeping. Each institution shall establish procedures to collect and maintain all program records required under this part, as well as any records required by the State agency. Failure to maintain such records shall be grounds for the denial of reimbursement for meals served during the period covered by the records in question and for the denial of reimbursement for costs associated with such records. At a minimum, the following records shall be collected and maintained: ... (4) Daily records indicating the number of participants in attendance and the daily meal counts, by type (breakfast, lunch, supper, and snacks), served to family day care home participants, or the time of service meal counts, by type (breakfast, lunch, supper, and snacks), served to center participants. State agencies may require family day care homes to record meal counts at the time of meal service only in day care homes providing care for more than 12 children in a single day, or in day care homes that have been found seriously deficient due to problems with their meal counts and claims."

Recommendation

The Sponsor should ensure that meal counts are taken and documented at the point of service at every meal.

6. Enrollment addendum forms were not maintained for all children

This is a Finding:

Condition

Our review of the Sponsor's records disclosed that five children did not have an enrollment addendum on file.

Criteria

Title 7 of the Code of Federal Regulations Section 226.15(e) states,

Recordkeeping. Each institution shall establish procedures to collect and maintain all program records required under this part, as well as any records required by the State agency. Failure to maintain such records shall be grounds for the denial of reimbursement for meals served during the period covered by the records in question and for the denial of reimbursement for costs associated with such records. At a minimum, the following records shall be collected and maintained: ... (2) Documentation of the enrollment of each participant at centers (except for outside-school-hours care centers, emergency shelters, and at-risk afterschool care centers). All types of centers, except for emergency shelters and at-risk afterschool care centers, must maintain information used to determine eligibility for free or reduced-price meals in accordance with §226.23(e)(1). For child care centers, such documentation of enrollment must be updated annually, signed by a parent or legal guardian, and include information on each child's normal days and hours of care and the meals normally received while in care."

Recommendation

The Sponsor should ensure that all children claimed for CACFP reimbursement should have an enrollment addendum on file.

This is a repeat finding from a previous report dated July 20, 2016.

7. A freezer was not kept at the appropriate temperature

This is a Serious Deficiency:

Condition

The refrigerator freezer had a temperature reading of 45 degrees Fahrenheit when first checked. The food stored in the freezer was solidly frozen and a check of the thermometer 30 minutes later indicated the freezer was cooling appropriately.

Criteria

Title 7 of the Code of Federal Regulations Section 226.20 (l) states, "Institutions and facilities must ensure that in storing, preparing, and serving food proper sanitation and health standards are met which conform with all applicable State and local laws and regulations. Institutions and facilities must ensure that adequate facilities are available to store food or hold meals."

The USDA Refrigeration and Food Safety Guide, page 2, states, "Refrigerators should be set to maintain a temperature of 40 °F or below. Some refrigerators have built-in thermometers to measure their internal temperature. For those refrigerators without this feature, keep an appliance thermometer in the refrigerator to monitor the temperature. This can be critical in the event of a power outage. When the power goes back on, if the refrigerator is still 40 °F, the food is safe. Foods held at temperatures above 40 °F for more than 2 hours should not be consumed."

Recommendation

Refrigerators and freezers should not be left open when transferring food to or from them, nor during food preparation.

8. A current menu was not posted

This is a Finding:

Condition

The menu posted was dated January 2017. The listed meal for the first Friday of the month listed tuna, crackers, mixed vegetables, banana and milk for lunch, which did not correspond with the observed meal of pepperoni or cheese pizza, apple, mixed vegetables and milk.

Criteria

The State of Tennessee CACFP Policies and Procedures Manual, page 23, states, "An institution must maintain menus that meet the following requirements: All food components, as required for each type of meal to be served (i.e., breakfast, lunch, supper and supplement), are identified; each menu accurately lists the food items that are to be served, including any substitutions that are inserted on the menu before the beginning of the meal service; all food items that are identified on the menus are supported by purchase receipts; the specific date of use is

identified, including the day, month and year; and each menu is posted in a conspicuous place for all parents and guardians to observe.”

Recommendation

The Sponsor should ensure a current menu is posted for parents to view.

9. The sponsor did not provide documentation for the required annual CACFP training

This is a Finding:

Condition

The Sponsor did not provide documentation of the annual CACFP training for staff. This training is required and must emphasize food service procedures and record keeping requirements.

Criteria

Title 7 of the Code of Federal Regulations Section 226.17 (b) states,

“All child care centers, independent or sponsored, shall meet the following requirements ... (10) Each child care center must require key staff, as defined by the State agency, to attend Program training prior to the center's participation in the Program, and at least annually thereafter, on content areas established by the State agency.”

The State of Tennessee CACFP Policies and Procedures Manual, page 166, states, “All institutions and sponsoring organizations must provide training at least once a year for all personnel of the institution and sponsoring organization and for all personnel of sponsored centers and homes to review program requirements. In addition, all new personnel must be thoroughly trained before beginning their work in the program.

The annual training provided by DHS personnel on application requirements and program operations does not meet this annual training requirement.”

Recommendation

The Sponsor should provide annual training to all staff and to new staff, and document completion of this training to ensure compliance.

This is a repeat finding from a previous report dated July 20, 2016.

10. An inventory of food and non-food items was not maintained

This is a Finding:

Condition

The site director does not maintain a monthly inventory of food and non-food items purchased with CACFP funds.

Criteria

The USDA Independent Child Care Centers Handbook, page 56, states, "Many State agencies require the calculation of the "cost of food used" at the end of each month. In this case, monthly food inventory records must be maintained. Part 10 of this guidance includes a link to the National Food Service Management Institute Inventory Management Workbook and the FNS Instruction 796-2, Rev. 4 (Exhibit G, Suggested Format for Inventory Reconciliation and Exhibit H, Suggested Format for Inventory Record). While geared for small school food service systems, these resources provide valuable information that can be used by child care centers in keeping effective inventory systems. Other State agencies may, however, require an inventory to be taken once a year so centers can make adjustments in the cost of food on an annual basis. In this case, the same procedure as for the monthly inventory would be followed, but only once a year."

The State of Tennessee Child and Adult Care Food Program Policies and Procedures Manual, page 204, states, "The institution must perform the following: maintain records identifying all of its food service activities; retain all non-profit food service revenue in a restricted account; Use the non-profit food service account only for allowable costs; correct any deficiencies identified by the TDHS; and implement corrective action when TDHS determines an excessive non-profit food service account balance exists; since allowable food costs is to be determined by the net cost of food used and not the cost of all food purchased, food purchases must be reconciled to the cost of the food actually used; and complete an inventory of non-food supplies and office supplies purchased but not used at the end of the program year."

Recommendation

The Sponsor should ensure an inventory is completed at the end of each month and an end of year reconciliation is completed.

11. The Sponsor did not maintain a financial system as required by CACFP regulations

This is a Finding:

Condition

The financial records of Good Shepherd Child Center, LLC consist of bank statements, credit card statements, and payroll reports. Revenue and expenses pertaining to the CACFP are

commingled with the financial transactions of the daycare and personal expenses. The bank account is not regularly reconciled. There was no chart of accounts or accounting system used that segregates expenses between CACFP-related expenses, daycare-related expenses, and other business or personal expenses.

Tennessee Department of Human Services requires all organizations applying to be Sponsors in the Child and Adult Care Food Program (CACFP) to complete the CACFP Viability, Capability and Accountability (VCA) Checklist. Section III of the VCA Checklist requires submission of documentation to demonstrate adequate management of financial operations and accountability for all program funds.

The application submitted by Good Shepherd Child Center, LLC, signed by the Director, on 11/9/15 included the following affirmation at B.6.: "The institution is currently compliant with the required performance standards of financial viability and management, administration capability, and program accountability as described in 7 CFR 226.6(b)(2)(vii).

Criteria

Title 7 of the Code of Federal Regulations Section 226.6(b)(2)(vii)(C) Performance Standard 3—Program accountability states "The renewing institution must have internal controls and other management systems in effect to ensure fiscal accountability and to ensure that the Program operates in accordance with the requirements of this part. To demonstrate Program accountability, the renewing institution must document that it meets the following criteria:

- (1) Governing board of directors. Has adequate oversight of the Program by an independent Governing board of directors as defined at §226.2;
- (2) Fiscal accountability. Has a financial system with management controls specified in writing. For sponsoring organizations, these written operational policies must assure:
 - (i) Fiscal integrity and accountability for all funds and property received, held, and disbursed;
 - (ii) The integrity and accountability of all expenses incurred;
 - (iii) That claims are processed accurately, and in a timely manner;
 - (iv) That funds and property are properly safeguarded and used, and expenses incurred, for Authorized Program purposes; and,
 - (v) That a system of safeguards and controls is in place to prevent and detect improper financial activities by employees;
- (3) Recording keeping. Maintains appropriate records to document compliance with Program requirements, including budgets, accounting records, approved budget amendments, and, if a sponsoring organization, management plans and appropriate records on facility operations."

FNS Instruction 796-2 Rev. 4. VIII.A. Cost Principles states, "Institutions are responsible for accounting for costs correctly and maintaining records and sufficient supporting documentation to demonstrate that costs claimed have been incurred, are allocable to the

Program, and comply with State agency financial management requirements, this Instruction, and applicable Program regulations and policies. Costs that are not properly documented and recorded pursuant to U.S. GAAP, State agency financial management requirements, 7 CFR Part 226 and other applicable regulations, 2 CFR Part 225 or 2 CFR Part 230, as applicable, and this Instruction are unallowable.”

FNS Instruction 796-2 Rev. 4, Exhibit B, Food Cost states, “All institutions and facilities, other than day care homes and sponsoring organizations of day care homes, must compute the cost of food used in the Program. FNS Instruction 796-2 Rev. 4, VIII. G. states, “The institution’s accounting records must segregate, account for and identify all unallowable costs ... Institutions must fund unallowable costs from non-Program sources.”

Recommendation

The Sponsor should comply with federal and state regulations and maintain an adequate financial management system that segregates expenses to match the source of funding and clearly documents the revenues and expenses associated with the CACFP.

12. The Sponsor did not maintain adequate records to compute the cost of labor allocated to CACFP

This is a Finding:

Condition

The payroll records for Good Shepherd Child Center LLC do not distinguish between time worked in the CACFP and other operations of the agency. Also, the budget indicates two employees whose time is partially allocable to the CACFP; however, the owner identified a third person allocable to the CACFP during our site visit.

Criteria

FNS Instruction 796-2 Rev. 4, VIII.I.23.c.(3), “Time Distribution Reports,” states, “To establish the portion of costs that may be claimed for reimbursement or charged to the institution’s nonprofit food service account as Program labor, a daily log or other time distribution method must be used.”

Recommendation

The Sponsor should implement procedures to accurately calculate the cost of labor used in the CACFP.

Good Shepherd Child Center, LLC must submit a Corrective Action Plan (“CAP”), which details how the Institution will ensure the correction of the serious deficiencies and additional findings

Randa Agaib, Owner
Good Shepherd Child Center, LLC
May 3, 2017
Page 15 of 19

described above. The CAP must include information regarding what procedures were implemented to address the serious deficiencies, who is responsible for addressing the serious deficiencies, when was the procedure implemented to address the serious deficiencies, and how the institution will ensure the continued implementation of the corrective action. A blank CAP is enclosed for your use.

OVERPAYMENT-RIGHT TO APPEAL

Remit a check payable to the *Tennessee Department of Human Services* in the amount of \$1,250.91, which the institution owes the Department. **The procedures for submitting an appeal regarding the amount of overpayment are enclosed. Please note that the appeal must be in writing and must be received by our Department no later than fifteen (15) calendar days from your receipt of this letter.** 7 C.F.R. § 226.6(k). 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 overpayment, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

In accordance with the CACFP regulations at 7 C.F.R. § 226.14(a), in part, the State agency must assess interest 30 days from the initial request for repayment. For information about applied interest rates please visit the following website:

http://www.fiscal.treasury.gov/fsreports/rpt/cvfr/historical_rates.htm

SUMMARY

The Department has determined that Good Shepherd Child Center, LLC is seriously deficient in its operation of the CACFP and that Randa Agaib, Owner is responsible for the serious deficiencies.

You may not appeal the serious deficiency determination itself. If the Department proposes to terminate Good Shepherd Child Center, LLC's CACFP agreement, or propose to disqualify Good Shepherd Child Center, LLC and the responsible individuals, you will be able to appeal those actions and you will be advised of your appeal rights and the appeal procedures at that time.

Good Shepherd Child Center, LLC may continue to participate in the CACFP during the corrective action period. The Department will pay any valid claims for reimbursement submitted by Good Shepherd Child Center, LLC for the corrective action period. As always, you must submit claims within sixty (60) calendar days of the last day of the month covered by the claim. The Department will deny any portion of a claim we determine is invalid. If the Department

Randa Agaib, Owner
Good Shepherd Child Center, LLC
May 3, 2017
Page 16 of 19

denies payment of any portion of a claim submitted for the corrective action period, that action would be appealable.

To provide for the full and permanent correction of the serious deficiencies and findings, please complete the following actions within fifteen (15) days of your receipt of this notice:


1. Login to (TIPS) the Tennessee Information Payment System and submit a revised claim for December 2016.
2. Remit a check payable to the Department in the amount of \$1,250.91.
3. Complete and return the enclosed corrective action plan to address in full the monitoring review to:

**Tennessee Department of Human Services
Allette Vayda-CACFP/SFSP Unit
Citizens Plaza – 8th Floor
400 Deaderick Street
Nashville, Tennessee 37243-1403.**

If the Department does not receive the corrective action plan by the deadline date, or the Department determines that the corrective action plan does not provide for the full and permanent correction of the serious deficiencies and findings, the Department will propose to terminate the Institution's CACFP Provider Agreement and to disqualify you and the Institution from future CACFP participation by issuing a Notice of Proposed Termination and Disqualification.

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

Sincerely,



Allette Vayda
Director, CACFP & SFSP

AV/ba

Enclosures

Exhibit:

Sponsor: Good Shepherd Child Center, LLC

Review Month/Year: December 2016

Total Meal Reimbursement Received: \$1,790.20

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	21	21
Percentage of Participants in the Free or Reduced-price Category	67%	33%
Number of Breakfasts Served	322	271
Number of Lunches Served	461	218
Number of Supplements Served	507	275
Number of Participants in Free Category	25	8
Number of Participants in Reduced-price Category	4	5
Number of Participants in Paid Category	14	30
Total Number of Participants	43	43
Total Amount of Eligible Food Costs	XXXXXXXXXX	\$665.16
Total Amount of Eligible Food and Non-Food Costs	XXXXXXXXXX	\$728.03

Randa Agaib, Owner
Good Shepherd Child Center, LLC
May 3, 2017
Page 18 of 19



**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/humanserv/

BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

May 3, 2017

Randa Agaib, Owner
Good Shepherd Child Center, LLC
414 Brewer Drive
Nashville, Tennessee 37211

Notice of payment due to findings disclosed in the monitoring report dated May 3, 2017, for Child and Adult Care Food Program (CACFP).

Institution Name:	Good Shepherd Child Center, LLC
Institution Address:	414 Brewer Drive Nashville, Tennessee 37211
Agreement Number:	00-295
Amount Due:	\$1,250.91
Due Date:	June 3, 2017

Based on the monitoring report issued on May 3, 2017, by the Audit Services Division within the Tennessee Department of Human Services, the Community and Social Services- Food Programs- CACFP & SFSP management has agreed with the findings which require your institution to reimburse the Department of Human Services for disallowed meals cost.

Please remit a check or money order payable to the *Tennessee Department of Human Services* in the amount of \$1,250.91 by the due date to:

**Tennessee Department of Human Services
Fiscal Services 11th Floor
Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243-1403**

Randa Agaib, Owner
Good Shepherd Child Center, LLC
May 3, 2017
Page **19** of **19**

Please note that the disallowed cost of the CACFP is subject to an interest charge. The interest charge will be waived if the payment is received by the due date. If payment is not received by the end of 5th day of the due date, an interest charge may be added to the original amount due and will be billed to your entity.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director, Community and Social Services- Food Programs- CACFP & SFSP at (615) 313-3769 or Allette.Vayda@tn.gov

Thank you for your attention

APPEAL PROCEDURES FOR CHILD AND ADULT CARE INSTITUTIONS AND SPONSORING AGENCIES

Appeal Procedures

1. Pursuant to 7 CFR §226.6(k)(4), the TN Department of Human Services (TDHS) must provide administrative review procedures to institutions and responsible principals and responsible individuals as follows:

- (a) Annually to all institutions;
- (b) To an institution and to each responsible principal and responsible individual when the State agency takes any action subject to an administrative review as described in 7 CFR §226.6(k)(2); and
- (c) Any other time upon request.

2. Pursuant to 7 CFR 226.6(k)(3) and (k)(9), some administrative actions are not subject to administrative review. Those actions are listed in paragraph 2.(a). Other administrative actions may be administratively appealed. Those actions are listed in paragraph 2.(b) and (c). All institutions and sponsoring agencies may appeal any adverse administrative action listed in paragraph 2.(b) which are taken by the TDHS by requesting a fair hearing to appear in person to refute the action, or by requesting a review of written information in lieu of a fair hearing.

(a) Pursuant to 7 CFR Part 226.6 (k)(3) TDHS is prohibited from offering administrative reviews of the following actions:

- (i) FNS decisions on claim deadline exceptions and requests for upward adjustments to a claim.
- (ii) Determination of serious deficiency.
- (iii) State agency determination that corrective action is inadequate.
- (iv) Disqualification and placement on State agency list and National disqualified list.
- (v) Termination.
- (vi) State agency or FNS decision regarding removal from the National disqualified list.
- (vii) State agency's refusal to consider an application submitted by an institution or facility on the National disqualified list.

(b) Pursuant to 7 CFR Part 226.6(k)(9), an abbreviated appeal process is available for the following actions. TDHS must limit the administrative review to a review of written submissions by the TDHS and institutions or sponsoring agencies concerning the accuracy of the State agency's determination if the application was denied, or the State agency proposes to terminate the institution's agreement because:

- (viii) The information submitted on the application was false;
- (ix) The institution, one of its sponsored facilities, or one of the principals of the institution or its facilities is on the national disqualified list;
- (x) The institution, one of its sponsored facilities, or one of the principals of the institution or its facilities is ineligible to participate in any other publicly funded program by reason of violation of the requirements of the program;

Appeal Procedures for Child and Adult Care Food Program-Institutions
Revised March 2017

- (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

Appeal Procedures for Child and Adult Care Food Program-Institutions
Revised March 2017

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

Appeal Procedures for Child and Adult Care Food Program-Institutions
Revised March 2017

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.

**CORRECTIVE ACTION PLAN FOR
MONITORING FINDINGS FOR
CHILD AND ADULT CARE FOOD PROGRAM (CACFP)
TENNESSEE DEPARTMENT OF HUMAN SERVICES (TDHS)**

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 Date of Birth on the first page; enter your name, title and date of signature on the last page. Sign your name in ink. **Please return ALL pages of the completed Corrective Action Plan form.**

Section A. Institution Information

Name of Institution Good Shepherd Child Center, LLC	CACFP Agreement No. 00-295
Mailing Address: 414 Brewer Drive Nashville, Tennessee 37211	

Section B. Responsible Principal(s) and/or Individual(s)

Name and Title: Randa Agaib, Owner	<u>Date of Birth (s):</u>
--	----------------------------------

Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

SD Report: May 3, 2017	Corrective Action Plan: May 3, 2017
----------------------------------	---

Section D. Findings

Findings:

1. CACFP applications on file listed children in incorrect income eligibility categories and/or the Sponsor did not have current applications
2. Menus did not contain all required components
3. Infant menus were not maintained
4. Meals claimed exceeded amounts documented by attendance records
5. Daily meal count records were not maintained
6. Enrollment addendum forms were not maintained for all children
7. A freezer was not kept at the appropriate temperature
8. A current menu was not posted
9. The sponsor did not provide documentation for the required annual CACFP training
10. An inventory of food and non-food items was not maintained
11. The Sponsor did not maintain a financial system as required by CACFP regulations
12. The Sponsor did not maintain adequate records to compute the cost of labor allocated to CACFP

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

Measure No. 1: CACFP applications on file listed children in incorrect income eligibility categories and/or the Sponsor did not have current applications

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: Menus did not contain all required components

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: Infant menus were not maintained

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: Meals claimed exceeded amounts documented by attendance records

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. 5: Daily meal count records were not maintained

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.6: Enrollment addendum forms were not maintained for all children

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. 7: A freezer was not kept at the appropriate temperature

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. 8: A current menu was not posted

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. 9: The sponsor did not provide documentation for the required annual CACFP training

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. 10: An inventory of food and non-food items was not maintained

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. 11: The Sponsor did not maintain a financial system as required by CACFP regulations

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. 12: The Sponsor did not maintain adequate records to compute the cost of labor allocated to CACFP

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.

Printed Name of Authorized Institution Official

Position

Signature of Authorized Institution Official

Date

Signature of Authorized TDHS Official

Date