



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

June 7, 2019

Rufus Vester, Chairman of the Board
Giving Youth a Chance
476 Lipford Street
Memphis, Tennessee 38112-2922

Dear Mr. Vester,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Child and Adult Care Food Program (CACFP) at Giving Youth a Chance (Sponsor), Application Agreement number 00-033, beginning on February 25, 2019. The purpose of this review was to determine if the Sponsor complied with the *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 34 feeding sites operating during the review period. Bernal E. Smith Boys and Girls Club (**Bernal E. Smith**), Craigmont High School (**Craigmont**) Ira Samelson, Jr. Boys and Girls Club (**Ira Samelson, Jr.**), **Street Ministries-Graham**, Sycamore View Boys and Girls Club (**Sycamore View**), and **Youth Striving for Excellence** were selected as the sample.

We also reviewed attendance, meal counts, and delivery tickets for American Way Middle (**American Way**), Bent Tree Apartments (**Bent Tree**), Booker T. Washington High School (**Booker T. Washington**), Cowborettes Majorette Dance Team (**Cowborettes**), Douglas High School (**Douglas**), East High School (**East**), **Family Dentistry**, **Fountain of Living Praise**, George Washington Carver College (**George Washington Carver**), Grandview Heights Middle (**Grandview Heights**), Hillview Village Apartments (**Hillview Village**), John D. Buckman Boys and Girls Club (**John D. Buckman**), Manassas High School (**Manassas**), Melrose High School (**Melrose**), Memphis Dangerous Pantherettes (**Pantherettes**), Middle College High School (**Middle College**), New Horizon Apartments (**New Horizon**), Oakhaven Boys and Girls Club (**Oakhaven**), Perter-Goodwill Boys and Girls Club (**Perter-Goodwill**), Power Center Academy Middle (**Power Center**), Raleigh Egypt Middle/High (**Raleigh Egypt**), **Repairing the Breach Ministries**, Riverview Community Center (**Riverview**), Sheffield High School (**Sheffield**), Southwind High School (**Southwind**), **Street Ministries-Vance**, Summit Park Apartments (**Summit Park**), and Tigerland Academy Summer Camp (**Tigerland**) sites for the review month.

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement 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) for reimbursement.

We inspected meal counts sheets for our review 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 supper meal service at Street Ministries Graham and supplement service at Youth Striving for Excellence on January 8, 2019. Also, we observed a snack meal service at Bernal E. Smith Boys and Girls Club, a supper meal service at Ira supplement at Samelson Jr., Boys and Girls Club, and a supper meal service at Sycamore View Boys and Girls Club on January 9, 2019. On January 16, 2019, we observed a supper meal service at Craigmont High School.

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

1. The Sponsor reported meal counts incorrectly

Condition

Based on our review of the Claim for Reimbursement for January 2019, the Sponsor reported 59,456 supper meals, and 60,836 supplements served. However, based on our review of available documents, we noted that there were discrepancies as follows:

Site	Meal Type	Number Reported	Number Reconciled	Difference (Over)/Under	Exhibit
Bernal E. Smith	Supplement	1,378	1,455	77	B
	Supper	1,372	1,459	87	
East	Supplement	3,452	3,449	(3)	M
	Supper	3,449	3,448	(1)	
Hillview Village	Supper	2,540	2,536	(4)	R
New Horizon	Supplement	5,017	5,015	(2)	X
	Supper	4,958	4,960	2	
Porter-Goodwill	Supper	2,546	2,550	4	Z
Sheffield	Supplement	1,073	1,001	(72)	EE
	Supper	1,098	1,026	(72)	

As a result, 16 supper meals were underreported. (See Exhibits)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Recommendation

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

2. The Sponsor reported attendance incorrectly

Condition

Based on our review of the Claim for Reimbursement for January 2019, the Sponsor reported 122,920 participant days for. However, we noted that there were discrepancies as follows:

Site	Number Reported	Number Reconciled	Difference (Over)/Under	Exhibit
Bernal E. Smith	3,200	1,605	(1,595)	B
Craigmont	8,000	4,995	(3,005)	C
Ira Samelson	3,400	2,567	(833)	D
Street Ministries-Graham	2,550	1,096	(1,454)	E
Sycamore View	3,200	1,280	(1,920)	F
Youth Striving For Excellence	450	249	(201)	G
American Way	2,800	1,442	(1,358)	H
Bent Tree	3,000	1,119	(1,881)	I
Booker T. Washington	5,100	1,780	(3,320)	J
Cowborettes	1,800	1,613	(187)	K
Douglas	5,100	4,950	(150)	L
East	6,500	3,524	(2,976)	M
Family Dentistry	270	244	(26)	N
Fountain of Living Praise	350	158	(192)	O
George Washington Carver	1,500	266	(1,234)	P
Grandview Heights	2,800	702	(2,098)	Q
Hillview Village	5,100	2,567	(2,533)	R
John D Buckman	3,400	2,898	(502)	S
Manassas	4,800	5,344	544	T
Melrose	3,600	1,200	(2,400)	U
Pantherettes	1,300	1,400	100	V
Middle College	4,200	1,263	(2,937)	W
New Horizon	8,500	5,134	(3,366)	X
Oakhaven	3,400	2,018	(1,382)	Y
Porter-Goodwill	3,400	2,550	(850)	Z
Power Center	4,800	2,529	(2,271)	AA
Raleigh Egypt	4,200	1,400	(2,800)	BB
Repairing the Breach	1,700	652	(1,048)	CC

Ministries				
Riverview	1,700	1,760	60	DD
Sheffield	4,500	1,043	(3,457)	EE
Southwind	7,000	4,044	(2,956)	FF
Street Ministries-Vance	3,400	1,040	(2,360)	GG
Summit Park	5,100	2,959	(2,141)	HH
Tigerland	2,800	2,112	(688)	II

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim."

Recommendation

The Sponsor should ensure that all participants are recorded as present only for the actual days of attendance.

3. The Sponsor reported meals in excess of attendance

Condition

During our on-site monitoring visit on February 25, 2019, we requested documentation of meal counts and attendance for all active feeding sites during the review period. Based on the documentation provided by the Sponsor, we concluded there were meals claimed in excess of attendance at feeding sites. The meals claimed over attendance are as follows:

Site	Meal Type	Meals Reported	Attendance Documented	Meals Over Attendance	Exhibit
Power Center	Supper	2,531	2,529	2	AA

As a result, two (2) supper meals claimed for reimbursement were disallowed. (See Exhibits)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and that only meals served to eligible participants in attendance are claimed for reimbursement.

4. The Sponsor reported more meals served than were available based on delivery tickets

Condition

During our on-site monitoring visit on February 25, 2019, we requested documentation supporting meal counts claimed during the review period. The Sponsor provided delivery tickets as evidence to the number of meals available for service. Based on our review of these documents, we noted that there were more meals reported served than were documented as delivered. The meals served over available meals documented are as follows:

Craigmont – sample site

Date	Meal Type	Number Reported	Number Delivered	Meals Over Available
1/11/19	Supper	200	75	125
1/24/19	Supplement	299	268	31

As a result, 125 supper meals and 31 supplements claimed for reimbursement were disallowed. (See Exhibit C)

Hillview Village

Date	Meal Type	Number Reported	Number Delivered	Meals Over Available
1/11/19	Supplement	150	0	150
	Supper	150	0	150

As a result, 150 supper meals and 150 supplements claimed for reimbursement disallowed. (See Exhibit R)

Pantherettes

Date	Meal Type	Number Reported	Number Delivered	Meals Over Available
1/22/19	Supplement	100	0	100
	Supper	100	0	100
1/23/19	Supplement	100	0	100
	Supper	100	0	100
1/24/19	Supplement	100	0	100
	Supper	100	0	100

As a result, 300 supper meals and 300 supplements claimed for reimbursement were disallowed. (See Exhibit V)

New Horizon

Date	Meal Type	Number Reported	Number Delivered	Meals Over Available
1/11/19	Supplement	300	0	300
	Supper	294	0	294

As a result, 294 supper meals and 300 supplements claimed for reimbursement were disallowed. (See Exhibit X)

Raleigh Egypt

Date	Meal Type	Number Reported	Number Delivered	Meals Over Available
1/16/19	Supplement	100	0 ¹	100
	Supper	100	0 ¹	100

¹Delivery receipt stated "Cancelled" for the meals delivered.

As a result, 100 supper meals and 100 supplements claimed for reimbursement were disallowed. (See Exhibit BB)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Title 7 of the Code of Federal Regulations Section 226.10(d) states, "All records to support the claim shall be retained for a period of three years after the date of submission of the final claim for the fiscal year to which they pertain, except that if audit findings have not been resolved, the records shall be retained beyond the end of the three year period as long as may be required for the resolution of the issues raised by the audit. All accounts and records pertaining to the Program shall be made available, upon request, to representatives of the State agency, of the Department, and of the U.S. Government Accountability Office for audit or review, at a reasonable time and place."

Recommendation

The Sponsor should ensure that the claim for reimbursement includes only meals served to eligible participants based on accurate and supported meal count documents. The Sponsor should reconcile the meal deliver ticket to the actual number of meals served to mitigate the risk of errors in reporting eligible meals for reimbursement.

5. The Sponsor provided a meal that did not meet the USDA meal pattern requirements during an observed meal service

Condition

We conducted an on-site monitoring visit on January 9, 2019, at **Sycamore** to observe a supper meal service. We observed 60 meals served during our visit. The supper meal served included

strawberry apple sauce, 1% chocolate milk, BBQ pulled chicken and wheat bun. There was no vegetable component served.

The Sponsor did not claim the supper meals on January 9, 2019 for reimbursement. As a result, no meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17a (l) states, "At-risk afterschool snacks must meet the meal pattern requirements for snacks in §226.20(b) (6) and/or (c)(4); at-risk afterschool meals must meet the meal pattern requirements for meals in §226.20(b)(6) and/or (c)(1), (c)(2), or (c)(3)."

Title 7 of the Code of Federal Regulations, Section 226.20(c) (2) states, "Fluid milk, meat and meat alternatives, vegetable, fruits, and grains are required components in the lunch and supper meals."

Recommendation

The Sponsor should ensure that menus meet the USDA meal pattern requirements.

6. The Sponsor did not have a menu posted at three feeding sites

Condition

During our on-site monitoring visits at **Youth Striving for Excellence** and **Street Ministries-Graham** on January 8, 2019, and **Sycamore** on January 9, 2019, we noted that there were no menus posted.

Criteria

Food & Nutrition Service (FNS) 796-2, Rev. 4, states, "Menu records that identify the meal components served to participants must be maintained. Menu records must be updated to reflect changes to planned menus so that the menu records reflect the actual meal components and foods service to participants."

The USDA Monitoring Handbook for State Agencies, page 29, states, "Institutions must serve meals according to the posted menus and document substitutions..."

Recommendation

The Sponsor should ensure the menu is posted for each meal to be served at each feeding site.

7. The Sponsor served meals outside of the approved serving time

Condition

During our on-site monitoring visit at **Bernal E. Smith** on January 9, 2019, we observed a supplement service. The observed supplement service was from 3:30 pm to 4:30 pm; however, the approved meal service time in TIPS was from 5:30 pm to 6:30 pm.

No meals were disallowed due to the observed supplements served was credible. The Sponsor has updated the meal times in TIPS to 3:30 pm to 4:30 pm.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17a(h) states, "Independent at-risk afterschool care centers or sponsors of at-risk afterschool care centers must advise the State agency of any substantive changes to the afterschool care program."

Recommendation

The Sponsor should ensure that meals are served during the approved meal service time.

8. The Sponsor did not have complete attendance during an observed meal

Condition

During our on-site monitoring visit at **Craigmont** on January 16, 2019, there were no attendance records available to complete the five-day reconciliation. There were 60 participants in attendance that were served a supper meal during our monitoring visit.

During our on-site monitoring visit on February 25, 2019, the Sponsor provided attendance records for **Craigmont**. Based on our analysis of the previous five days of meal service to January 16, 2019, block claiming was apparent. The average number of supper meals reported for the previous five days was 152. No explanation for the discrepancy was provided.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17a (2)(o)(1) states, "...In addition to other records required by this part, at-risk afterschool care centers must maintain:...daily attendance rosters, sign-in sheets or, with State agency approval, other methods which result in accurate recording of daily attendance".

The USDA policy memorandum, CACFP 03-05 Documenting Reasons for Block Claims by Child Care Centers and Day Care Homes states, "...A block claim is a claim with no variation in meal counts, for any single meal type or combination of meal types, for any continuous 15 day period within a claim month...."

Recommendation

The Sponsor should ensure that attendance is recorded daily and records are available.

9. The Sponsor documented meal counts that exceeded the daily attendance that was observed during a monitoring visit

Condition

During our on-site monitoring visit at **Bernal E. Smith** on January 9, 2019, we completed a five-day reconciliation of attendance and meal counts for the previous days. On December 19, 2018, there were 68 participants documented in attendance; however, there were 75 supplements documented as served.

As a result, seven (7) supplements claimed for reimbursement were disallowed. (See Exhibits JJ & KK)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17a (2)(o)(1) states, "...In addition to other records required by this part, at-risk afterschool care centers must maintain:...daily attendance rosters, sign-in sheets or, with State agency approval, other methods which result in accurate recording of daily attendance".

Title 7 of the Code of Federal Regulations, Section 226.17a (4)(p) states, "...In addition to other records required by this part, at-risk afterschool care centers must report the total number of at-risk afterschool snack and/ or(in eligible Stats) the total number of at-risk afterschool meals served to eligible children based on daily attendance rosters or sign-in sheets".

Recommendation

The Sponsor should ensure that meal counts are based on daily attendance rosters or sign-in sheets.

10. Prior approval was not obtained to pay employees for non-work holidays

Condition

The Sponsor did not obtain prior approval to pay eighteen (18) employees non-work holiday pay totaling \$4,546.00 for the pay period of 12/22/18 through 01/04/19. The Sponsor's approved budget did not include paid holidays for these employees who work less than 30 hours a week. In addition, the Sponsor's employee handbook reported that only employees with a minimum of 30 hours a week are entitled to holiday pay. This resulted in an unallowable cost of \$4,546.00. See: Exhibit LL

Criteria

FNS Instruction 796-2 Rev. 4, Section VIII (23) (h) Overtime, Holiday Pay and Compensatory Leave states, "Payment of overtime, holiday pay for work performed on a non-work holiday and compensatory leave is allowable with specific prior written approval for each instance..."

USDA – CACFP, Guidance for Management Plans and Budgets, Section A (1) Prior Approval states,

All costs require prior approval before they can be incurred – that is, obtaining the State agency's or FNS' written permission ahead of the expenditure is required. This approval generally occurs during the State agency's annual budget-approval process or when the institution has submitted an amendment to the budget.

Per the Sponsor's Employee Handbook, Page 50 Section D Benefits (2.0) Holidays states, "... Regular full-time employees (employees who work a minimum of 30 hours per workweek) are the only employees who are entitled to the following benefits... Holidays."

Recommendation

The Sponsor should obtain prior written approval from DHS food program management for fringe benefits cost not approved in the CACFP budget.

The Sponsor should transfer non-CACFP funds in the amount of \$4,546.00 into the CACFP account to cover the unallowable administrative cost.

11. Late charges were paid using CACFP program funds

Condition

The Sponsor's financial records show Konica Copier Invoice #61158282 for \$895.57 included a late charge of \$41.55. The invoice was expensed to the CACFP program based on a 75% allocation rate and posted to the general ledger on November 20, 2018, totaling \$677.97 including \$31.16 in late fees. This resulted in an unallowable cost of \$31.16.

Criteria

Per FNS Instruction 796-2 Rev. 4, Section VIII (b) (9) Unallowable Cost states " Cost for failure to pay debt timely (interest and late charges)."

Recommendation

The Sponsor should implement procedures to ensure that vendors are paid by the due date to prevent late charges.

The Sponsor should transfer non-CACFP funds in the amount of \$31.16 into the CACFP account to cover the unallowable administrative cost.

12. The Sponsor did not record credits in the general ledger timely

Condition

The Sponsor's general ledger account was not credited for an interest payment in the amount of \$24.80 in October 2018. The supporting documentation indicated that the interest should have been paid from the Sponsor's general fund account.

The Sponsor's general ledger account was not credited for a loan interest payment in the amount of \$58.80 in December 2018. The supporting documentation indicated that the payment was paid from the general fund account but the payment posted to the CACFP general ledger.

Criteria

FNS Instruction 796-2, Rev. 4, Section IX (E)(3) Financial states "Institutions must record the receipt and expenditure of all Program funds, Program income, and other income in accordance with U.S. GAAP, this Instruction, Department regulations and the State agency financial management system..."

Recommendation

The Sponsor should ensure that they are accurately and timely documenting all credit transactions in their general ledger.

13. Transaction were not recorded to the general ledger using the accrual method of accounting

Condition

The Sponsor's accounting system (QuickBooks) shows expenditures are recorded to the general ledger by using automated single journal entries that correspond to when cash is received or payments are made per the bank statements; which is considered a cash method of accounting. However, the Viability, Capability, and Accountability Checklist submitted to DHS and Internal Control Policy state that the accrual basis of accounting is utilized.

Criteria

Per the Sponsor's Effective System of Internal Controls Policy, Section (3.0), Basis of Accounting (.05) states, "Giving Youth A Chance has elected to record its financial transactions under the accrual basis of accounting."

Per FNS Instruction 796-2 Rev. 4, Section VII (2) Cash or Accrual Accounting states " Costs may be reported on an accrual basis (expenses and income recorded when incurred); a cash basis (expenses and income reported when paid/received) or a modified accrual basis (certain expenses and income are reported on a cash basis while other costs and expenses are reported on an accrual basis); however, the institution's accounting system must treat all costs consistently."

Recommendation

The Sponsor should update its fiscal policies to reflect the actual method of accounting.

14. Bank account reconciliations were not completed timely

Condition

The Sponsor's bank statements are not reconciled on a monthly basis. The October 2018 bank statement was not reconciled until December 26, 2018. This was a repeat finding from the Sponsor's 2017 independent audit report dated September 28, 2018.

Criteria

The Sponsor's Key Internal Financial Controls Policy Section 2.0 (.10), states "perform monthly reconciliations between subsidiary records and control accounts to ensure correct postings."

Recommendation

The Sponsor should have controls in place to ensure bank reconciliations are being performed timely by the bookkeeper.

15. Sponsor's IRS Form 990 was not filed timely

Condition

The Sponsor's 990 Form for the fiscal year 2017 was not completed and timely submitted to the IRS by the May 15, 2018, due date. Although an extension was granted by the IRS and the filing was submitted on October 11, 2018, the Sponsor did not complete the 990 Form until after the due date. This is a repeat finding from the Sponsor's 2017 independent audit report dated September 28, 2018.

Criteria

Department of the Treasury Internal Revenue Service, Instructions for Form 990 Return of Organization Exempt From Income Tax Section (E) When, Where and How To File states "File Form 990 by the 15th day of the 5th month after the organization's accounting period ends..."

Per the Sponsor's Fiscal Year Policy Section 11.0 (.01), states, "Giving Youth A Chance shall operate on a calendar fiscal year that begins on January 1 and ends on December 31."

Recommendation

The Sponsor should ensure that all regulatory filings are performed by the mandated due date.

Technical Assistance Provided

During our monitoring visit on February 28, 2019, the Sponsor requested technical assistance regarding reporting attendance in TIPS and requested an update on the SFSP 2018 payment for disallowed costs associated with the report issued on that program. The request regarding attendance was forwarded to program specialists for further assistance on March 8, 2019, and the request regarding the SFSP payment update was addressed by the Audit Director 2.

The Sponsor was provided technical assistance regarding record keeping and meal pattern requirements on March 1, 2019.

Disallowed Meals Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the CACFP resulted in a total disallowed meals cost of \$4,193.55.

Unallowable Administrative Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the CACFP resulted in a total unallowable administrative cost of \$4,577.16.

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 January 2019, which contains the verified claim data from the enclosed

exhibits. **Please note that, if the claim is revised**, TIPS will automatically deduct the overpayment from your next CACFP claim for reimbursement. **OR**

- If you are no longer participating in the CACFP program, remit a check payable to the **Tennessee Department of Human Services** in the amount noted in the report for recovery of the amounts disallowed in this report. ***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 note that the amount of disallowed cost is subject to an interest charge. The interest charge will be waived if your revised claim within 30 days from the date of this report. If the revised claim is not completed by the 30-day deadline, an interest charge may be billed to your institution. Please mail your check and the billing notice to:

Child and Adult Care Food Program
Fiscal Services, 16th Floor
James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243

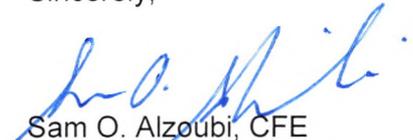
In accordance with the federal regulation found at *7 CFR Part 226.6 (k)*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

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 meals 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

Exhibits

cc: Rosman Randle, Executive Food Director, Giving Youth a Chance
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 of At-Risk Afterschool Meals Program Data for the Sampled Sites

Sponsor: Giving Youth a Chance
Review Month/Year: January 2019
Total Reimbursement: \$266,132.28

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Number of Sites	34	34
Total Attendance	122,920	68,757
Number of Supplements Served	60,836	59,955
Number of Suppers Served	59,456	58,501
Total Amount of Food Costs	XXXXXXXX	\$153,197.71
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	\$158,511.55

Exhibit B

At-Risk Afterschool Site Data - Sample Site

Site: Bernal E. Smith Boys and Girls Club
Review Month/Year: January 2019

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	16	17
Total Attendance	3,200	1,605
Number of Supplements Served	1,378	1,455
Number of Suppers Served	1,372	1,459

Exhibit C

At-Risk Afterschool Site Data - Sample Site

Site: Craigmont High School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	16	17
Total Attendance	8,000	4,995
Number of Supplements Served	4,500	4,469
Number of Suppers Served	3,365	3,240

Exhibit D

At-Risk Afterschool Site Data - Sample Site

Site: Ira Samelson, Jr. Boys and Girls Club

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	3,400	2,567
Number of Supplements Served	1,233	1,233
Number of Suppers Served	2,521	2,521

Exhibit E

At-Risk Afterschool Site Data - Sample Site

Site: Street Ministries-Graham

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	2,550	1,096
Number of Supplements Served	87	87
Number of Suppers Served	1,004	1,004

Exhibit D

At-Risk Afterschool Site Data - Sample Site

Site: Sycamore View Boys and Girls Club

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	16	16
Total Attendance	3,200	1,280
Number of Supplements Served	1,220	1,220
Number of Suppers Served	1,237	1,237

Exhibit F

At-Risk Afterschool Site Data - Sample Site

Site: Youth Striving for Excellence

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	6	9
Total Attendance	450	249
Number of Supplements Served	182	182
Number of Suppers Served	243	243

Exhibit H

At-Risk Afterschool Site Data

Site: American Way Middle

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	2,800	1,442
Number of Supplements Served	1,207	1,207
Number of Suppers Served	1,268	1,268

Exhibit I

At-Risk Afterschool Site Data

Site: Bent Tree Apartments

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	15	15
Total Attendance	3,000	1,119
Number of Supplements Served	1,089	1,089
Number of Suppers Served	1,115	1,115

Exhibit J

At-Risk Afterschool Site Data

Site: Booker T. Washington High School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	15	17
Total Attendance	5,100	1,780
Number of Supplements Served	1,680	1,680
Number of Suppers Served	1,680	1,680

Exhibit K

At-Risk Afterschool Site Data

Site: Cowborettes Majorette Dance Team

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	12	12
Total Attendance	1,800	1,613
Number of Supplements Served	1,549	1,549
Number of Suppers Served	1,549	1,549

Exhibit L

At-Risk Afterschool Site Data

Site: Douglas High School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	5,100	4,950
Number of Supplements Served	4,161	4,161
Number of Suppers Served	4,161	4,161

Exhibit M

At-Risk Afterschool Site Data

Site: East High School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	13	13
Total Attendance	6,500	3,524
Number of Supplements Served	3,452	3,449
Number of Suppers Served	3,449	3,448

Exhibit N

At-Risk Afterschool Site Data

Site: Family Dentistry

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	9	9
Total Attendance	270	244
Number of Supplements Served	242	242
Number of Suppers Served	220	220

Exhibit O

At-Risk Afterschool Site Data

Site: Fountain of Living Praise

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	7	7
Total Attendance	350	158
Number of Supplements Served	158	158

Exhibit P

At-Risk Afterschool Site Data

Site: George Washington College

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	5	5
Total Attendance	1,500	266
Number of Supplements Served	266	266
Number of Suppers Served	266	266

Exhibit Q

At-Risk Afterschool Site Data

Site: Grandview Heights Middle

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	17
Total Attendance	2,800	702
Number of Supplements Served	700	700
Number of Suppers Served	700	700

Exhibit R

At-Risk Afterschool Site Data

Site: Hillview Village Apartments

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	5,100	2,567
Number of Supplements Served	2,520	2,370
Number of Suppers Served	2,540	2,386

Exhibit S

At-Risk Afterschool Site Data

Site: John D Buckman Boys and Girls Club

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	3,400	2,898
Number of Supplements Served	2,125	2,125

Exhibit T

At-Risk Afterschool Site Data

Site: Manassas High school

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	16	17
Total Attendance	4,800	5,344
Number of Supplements Served	3,363	3,363
Number of Suppers Served	3,363	3,363

Exhibit U

At-Risk Afterschool Site Data

Site: Melrose High School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	12	12
Total Attendance	3,600	1,200
Number of Supplements Served	1,167	1,167
Number of Suppers Served	1,142	1,142

Exhibit V

At-Risk Afterschool Site Data

Site: Memphis Dangerous Pantherettes

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	13	13
Total Attendance	1,300	1,400
Number of Supplements Served	1,300	1,000
Number of Suppers Served	1,300	1,000

Exhibit W

At-Risk Afterschool Site Data

Site: Middle College High School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	4,200	1,263
Number of Supplements Served	1,246	1,246
Number of Suppers Served	1,242	1,242

Exhibit X

At-Risk Afterschool Site Data

Site: New Horizon Apartments

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	8,500	5,134
Number of Supplements Served	5,017	4,715
Number of Suppers Served	4,958	4,666

Exhibit Y

At-Risk Afterschool Site Data

Site: Oakhaven Boys and Girls Club

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	3,400	2,018
Number of Supplements Served	1,639	1,639
Number of Suppers Served	1,641	1,641

Exhibit Z

At-Risk Afterschool Site Data

Site: Porter- Goodwill Boys and Girls Club

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	3,400	2,550
Number of Supplements Served	2,550	2,550
Number of Suppers Served	2,546	2,550

Exhibit AA

At-Risk Afterschool Site Data

Site: Power Center Academy Middle

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	16	17
Total Attendance	4,800	2,529
Number of Supplements Served	2,381	2,381
Number of Suppers Served	2,531	2,529

Exhibit BB

At-Risk Afterschool Site Data

Site: Raleigh Egypt Middle/High

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	4,200	1,400
Number of Supplements Served	1,394	1,294
Number of Suppers Served	1,399	1,299

Exhibit CC

At-Risk Afterschool Site Data

Site: Repairing the Breach Ministries

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	1,700	652
Number of Supplements Served	646	646
Number of Suppers Served	633	633

Exhibit DD

At-Risk Afterschool Site Data

Site: Riverview Community Center

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	1,700	1,760
Number of Supplements Served	1,360	1,360
Number of Suppers Served	1,360	1,360

Exhibit EE

At-Risk Afterschool Site Data

Site: Sheffield High School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	15	14
Total Attendance	4,500	1,043
Number of Supplements Served	1,073	1,001
Number of Suppers Served	1,098	1,026

Exhibit FF

At-Risk Afterschool Site Data

Site: Southwind High School

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	7,000	4,044
Number of Supplements Served	3,939	3,939
Number of Suppers Served	3,542	3,542

Exhibit GG

At-Risk Afterschool Site Data

Site: Street Ministries-Vance

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	3,400	1,040
Number of Supplements Served	1,040	1,040
Number of Suppers Served	1,040	1,040

Exhibit HH

At-Risk Afterschool Site Data

Site: Summit Park Apartments

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	5,100	2,959
Number of Supplements Served	2,947	2,947
Number of Suppers Served	2,946	2,946

Exhibit II

At-Risk Afterschool Site Data

Site: Tigerland Academy Summer Camp

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	2,800	2,112
Number of Supplements Served	2,025	2,025
Number of Suppers Served	2,025	2,025

Exhibit JJ

Sponsor of At-Risk Afterschool Meals Program Data for the Sampled Sites

Sponsor: Giving Youth a Chance
Review Month/Year: December 2018
Total Reimbursement: \$197,665.71

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Sites	33	33
Number of Supplements Served	44,893	44,886
Number of Suppers Served	44,235	44,235

Exhibit KK

At-Risk Afterschool Site Data - Sample Site

Site: Bernal E. Smith Boys and Girls Club
Review Month/Year: December 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	13	XX
Number of Supplements Served	1,003	996
Number of Suppers Served	1,097	1,097

Exhibit LL

Non-Work Holiday Pay

Per Payroll Journal's December 22, 2018, through January 4, 2019							
#	Employee Initials	Title	Approved Hours Per CACFP Budget and Actual Hours Worked Daily	Hours Worked Per Week	Hourly Pay Rate	Paid Holiday Hours	Total Holiday Pay Not Approved Per CACFP Budget
1	EA	Food Service Steward	5	25	\$13.00	16	\$208.00
2	YA	Food Service Director	5	25	\$35.00	10	\$350.00
3	WCB	Food Service Steward	5	25	\$12.00	16	\$192.00
4	TC	Food Service Steward	5	25	\$12.00	16	\$192.00
5	CD	Program Monitor	4	20	\$20.00	16	\$320.00
6	EH	Program Monitor	4	20	\$22.50	16	\$360.00
7	VH	Financial Secretary	4	20	\$30.00	16	\$480.00
8	JJ	Food Service Steward	5	25	\$13.00	16	\$208.00
9	DJ	Food Service Steward	5	25	\$12.75	16	\$204.00
10	TJ	Program Monitor	4	20	\$20.00	16	\$320.00
11	AM	Food Service Steward	5	25	\$11.50	16	\$184.00
12	GM	Food Service Steward	5	25	\$12.00	16	\$192.00
13	RM	Food Service Steward	5	25	\$12.00	16	\$192.00
14	RR	Food	5	25	\$12.50	16	\$200.00

		Service Steward					
15	JR	Food Service Steward	5	25	\$13.00	16	\$208.00
16	AS	Food Service Steward	5	25	\$12.50	16	\$200.00
17	CS	Program Monitor	4	20	\$20.00	16	\$320.00
18	OT	Food Service Steward II	5	25	\$13.50	16	\$216.00



**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

June 7, 2019

Rufus Vester, Chairman of the Board
Giving Youth a Chance
476 Lipford Street
Memphis, Tennessee 38112-2922

Note: If you are no longer participating in the CACFP, remit a check payable to the Tennessee Department of Human Services in the amounts disallowed in this report to the address below. Please return the attached billing notice with your check.

If you continue to participating in the CACFP, log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for January 2019, which contains the verified claim data from the enclosed exhibits.

Institution Name:	Giving Youth a Chance
Institution Address:	476 Lipford Street Memphis, Tennessee 38112-2922
Agreement Numbers:	00-033
Amount Due:	\$4,193.57
Due Date:	July 9, 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
16th Floor, James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243
Tennessee Department of Human Services**

Please note that the disallowed meals cost/overpayment 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 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: Giving Youth a Chance	Agreement No. 00033	<input type="checkbox"/> SFSP <input checked="" type="checkbox"/> CACFP
--	------------------------	--

Mailing Address: 476 Lipford Street Memphis, Tennessee 38112-2922

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

Name and Title: Rufus Vester, Chairman of the Board	Date of Birth: / /
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Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 6/7/2019	Corrective Action Plan: 6/7/2019
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Section D. Findings

Findings:

1. The Sponsor reported meal counts incorrectly
2. The Sponsor reported attendance incorrectly
3. The Sponsor reported meals in excess of attendance
4. The Sponsor reported more meals served than were available based on delivery tickets
5. The Sponsor provided a meal that did not meet the USDA meal pattern requirements during an observed meal service
6. The Sponsor did not have a menu posted at three feeding sites
7. The Sponsor served meals outside of the approved serving time
8. The Sponsor did not have complete attendance during an observed meal
9. The Sponsor documented meal counts that exceeded the daily attendance that was observed during a monitoring visit
10. Prior approval was not obtained to pay employees for non-work holidays
11. Late charges were paid using CACFP program funds
12. The Sponsor did not record credits in the general ledger timely
13. Transaction were not recorded to the general ledger using the accrual method of accounting
14. Bank account reconciliations were not completed timely

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 meal counts 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 reported attendance 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. 3: The Sponsor reported meals in excess of attendance

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 reported more meals served than were available based on delivery tickets

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: The Sponsor provided a meal that did not meet the USDA meal pattern requirements during an observed meal service

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: The Sponsor did not have a menu posted at three feeding sites

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: The Sponsor served meals outside of the approved serving time

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: The Sponsor did not have complete attendance during an observed meal

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 documented meal counts that exceeded the daily attendance that was observed during a monitoring visit

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: Prior approval was not obtained to pay employees for non-work holidays

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: Late charges were paid using CACFP program funds

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 record credits in the general ledger timely

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. 13: Transaction were not recorded to the general ledger using the accrual method of accounting

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. 14: Bank account reconciliations were not completed timely

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. 15: Sponsor’s IRS Form 990 was not filed timely

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: / /

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;

- (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.