



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

May 20, 2019

Kim Milashus, Owner
Kim Milashus, dba Kids Korner Daycare
Post Office Box 1538
Jamestown, Tennessee 38556-0000

Dear Ms. Milashus,

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 Kim Milashus, dba Kids Korner Daycare (Sponsor), Application Agreement number 00-362, on April 16, 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.

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 count sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed a supplement service on March 13, 2019.

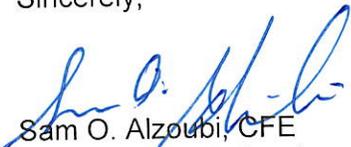
Our review of the Sponsor's records for March 2019 revealed no significant deficiencies.

Technical Assistance Provided

Technical assistance was offered however it was declined by the Sponsor.

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

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Ashley Manis, Director, Kid Korner Daycare
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

CACFP Independent Center Program Data

Center: Kim Milashus dba Kids Korner Daycare

Review Month/Year: March 2019

Total Reimbursement: \$1,704.23

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	21	21
Total Attendance	603	603
Percentage of Participants in the Free or Reduced-price Category (For Proprietary Center Only)	53%	53%
Number of Breakfasts Served	466	466
Number of Lunches Served	466	466
Number of Supplements Served	595	595
Number of Participants in Free Category	14	14
Number of Participants in Reduced-Price Category	6	6
Number of Participants in Paid Category	18	18
Total Number of Participants	38	38
Total Amount of Food Costs	XXXXXXXX	\$902.27
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	\$1,053.50