



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING  
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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

March 6, 2019

Bassil Brooks, Owner  
M.C. Outreach Learning Center  
963 Mississippi Boulevard  
Memphis, Tennessee 38126-5729

Dear Mr. Brooks,

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 M.C. Outreach Learning Center (Sponsor), Application Agreement number 00401 on January 14, 2019. Additional information was requested and provided on January 23, 2019 to complete the review. The purpose of this review was to determine if the Sponsor complied with *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 lunch meal service on November 02, 2018.

Our review of the Sponsor's records for November 2018 disclosed the following:

- 1. The Sponsor reported the number of participants in the free, reduced-price, and paid categories incorrectly**

## Condition

Based on our review of the Claim for Reimbursement for November 2018, we noted that the Sponsor reported 75 participants in the free category, 11 participants in the reduced-price category, and 37 participants in the paid category. However, based on our review of the records available, we noted that there were 63 participants in the free category, zero participants in the reduced-price category, and 60 participants in the paid category.

The differences were based on the following:

- The Sponsor did not have applications for the review month on file for 12 participants reported in the free category. Those 12 participants were reclassified as paid.
- The Sponsor did not have applications for the review month on file for 11 participants reported in the reduced-price category. Those 11 participants were reclassified as paid.

As a result, the Sponsor overreported the number of participants in the free category by 12, overreported the number of participants in the reduced-price category by 11, and underreported the number of participants in the paid category by 23. (See Exhibit)

***This is a repeat finding from a previous report dated September 16, 2016.***

## 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 226.15(e)(2)* states, "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."

*Title 7 of the Code of Federal Regulations, Section 226.17(b)(8)* states, in part, "Child care centers shall collect and maintain documentation of the enrollment of each child, including information used to determine eligibility for free and reduced price meals in accordance with §226.23(e)(1)..."

## Recommendation

The Sponsor should ensure that each participant is classified and reported accurately based on categorical or income eligibility.

## **2. The Sponsor reported meal counts incorrectly**

### Condition

Based on our review of the Claim for Reimbursement for November 2018, the Sponsor reported 1,790 breakfast meals, 1,215 lunch meals, and 2,128 supplements served. However, based on our review of available documents, we noted that there were 1,906 breakfast meals, 1,335 lunch

meals, and 2,086 supplements served, prior to any meal disallowances.

As a result, 116 breakfast meals were underreported, 120 lunch meals were underreported, and 42 supplements were overreported (See Exhibit)

***This is a repeat finding from a previous report dated September 16, 2016.***

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.

**3. The Sponsor provided menus that did not meet the USDA meal pattern requirements**

Condition

Based on our review of the menus provided by the Sponsor for November 2018, the menus did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

<b>Date</b>	<b>Menu Deficiency</b>	<b>Disallowed Meals</b>
11/01/18	Lunch menu listed: Milk, Cod fish patties, homemade mac & cheese, diced peaches, and whole wheat rolls, Deficiency: No second vegetable or fruit	63 Lunch meals
11/06/18	Supplement menu listed: Go Gurt plain yogurt and water Deficiency: No second creditable component	106 Supplements
11/07/18	Supplement menu listed: Oat & honey bar (granola bar) and 100% fruit juice Deficiency: Grain based dessert served as a component	108 Supplements
11/08/18	Supplement menu listed: Whole wheat oatmeal muffin and water Deficiency: No second creditable component	108 Supplements
11/13/18	Lunch menu listed: Milk, oven baked fish sticks, mac & cheese, and steamed broccoli Deficiency: No second vegetable or fruit	64 Lunch meals
11/20/18	Lunch menu listed: Milk, Swedish meatballs, whole kernel corn, and sweet peas Deficiency: No grain/grain alternate	80 Lunch meals
11/28/18	Lunch menu listed: Milk, baked fish sticks, homemade mac & cheese, turnip greens, and whole grain rolls Deficiency: No second vegetable or fruit	65 Lunch meals
11/28/18	Supplement menu listed: Whole grain cheese its and water Deficiency: No second creditable component	107 Supplements

11/30/18	Supplement menu listed: Whole wheat cupcakes and water Deficiency: No creditable components served, grain based dessert served	107 Supplements
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As a result 272 lunch meals and 536 supplements claimed for reimbursement were disallowed. (See Exhibit)

***This is a repeat finding from a previous report dated September 16, 2016.***

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 ...”*

*Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(iii) states, “Grain-based desserts do not count towards meeting the grains requirement.”*

Recommendation

The Sponsor should ensure that all meals prepared meet the meal patterns established by the USDA.

**4. The Sponsor served breakfast cereals that did not meet the USDA meal component requirements**

Condition

Based on our review of the menus for breakfast meals provided by the Sponsor, the menus were not in accordance with the USDA meal pattern requirements.

- Whole Grain Honey Nut Cheerio cereal was served for breakfast on November 26, 2018. This cereal contains 9 grams of sugar per 28 grams of dry cereal. 90 breakfast meals were documented as served.
- Honey Graham Cereal was served for breakfast on November 29, 2018. This cereal contains 9 grams of sugar per 30 grams of dry cereal. 98 breakfast meals were documented as served.

As a result, 188 breakfast meals served were disallowed. (See Exhibit)

Criteria

*Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(ii) states, “... Breakfast cereals must contain no more than 6 grams of sugar per dry ounce (no more than 21.2 grams sucrose and other sugars per 100 grams of dry cereal)....”*

## Recommendation

The Sponsor should ensure menus meet the meal patterns established by the USDA.

### **5. The Sponsor provided infant menus that did not meet the USDA meal pattern requirements**

#### Condition

Based on a review of the infant menus provided by the Sponsor for November 2018, USDA meal patterns were not met. The infant menus provided listed the following deficiencies:

#### Infant SP, 7 months

<b>Date</b>	<b>Menu Deficiency/Missing Component</b>	<b>Number of Disallowed Meals</b>
11/01/18, 11/05/18, 11/06/18, 11/07/18, 11/15/18	IFIC or meat/meat alternate	5 Breakfast meals
11/02/18, 11/08/18, 11/15/18	IFIC or meat/meat alternate	3 Lunch meals
11/05/18, 11/06/18, 11/07/18, 11/08/18, 11/09/18	Fruit or vegetable	5 Supplements
11/15/18	Bread/crackers/IFIC	1 Supplement
11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18	No menu provided	5 Breakfast meals 5 Lunch meals 5 Supplement meal

#### Infant, DB, 11 months

<b>Date</b>	<b>Menu Deficiency/Missing Component</b>	<b>Number of Disallowed Meals</b>
11/01/18, 11/05/18, 11/06/18, 11/07/18, 11/15/18, 11/29/18	IFIC or meat/meat alternate	6 Breakfast meals
11/02/18, 11/08/18, 11/15/18, 11/29/18	IFIC or meat/meat alternate	4 Lunch meals
11/15/18, 11/29/18	Bread/crackers/IFIC	2 Supplements
11/05/18, 11/06/18, 11/07/18, 11/08/18, 11/09/18	Fruit or vegetable	5 Supplements

#### Infant, SW, 11 months

<b>Date</b>	<b>Menu Deficiency/Missing Component</b>	<b>Number of Disallowed Meals</b>
11/01/18, 11/02/18	No menu provided	2 Breakfast meals 2 Lunch meals 2 Supplement meals
11/08/18	IFIC or meat/meat alternate	1 Lunch meal
11/13/18	IFIC or meat/meat alternate	1 Breakfast meal 1 Lunch meal
11/14/18, 11/16/18	Fruit or vegetable	2 Lunch meals
11/13/18, 11/14/18, 11/16/18	IFIF and bread/cracker/IFIC	3 Supplements
11/19/18, 11/20/18, 11/21/18	No menu provided	3 Breakfast meals
11/28/18	IFIC or meat/meat alternate	1 Breakfast meal
11/26/18, 11/27/18	IFIC or meat/meat alternate	2 Lunch meals
11/29/18, 11/30/18	Bread/cracker/IFIC	2 Supplements

Infant, AM, 8 months

Date	Menu Deficiency/Missing Component	Number of Disallowed Meals
11/28/18	IFIC or meat/meat alternate	1 Breakfast meal
11/20/18, 11/27/18, 11/28/18	IFIC or meat/meat alternate	3 Lunch meals
11/26/18, 11/27/18, 11/28/18, 11/29/18, 11/30/18	No menu provided	5 Supplements

Infant, AG, 7 months

Date	Menu Deficiency/Missing Component	Number of Disallowed Meals
11/05/18, 11/06/18, 11/07/18, 11/13/18, 11/15/18	IFIC or meat/meat alternate	5 Breakfast meals
11/02/18, 11/08/18, 11/13/18	IFIC or meat/meat alternate	3 Lunch meals
11/14/18, 11/16/18	Fruit or vegetable	2 Lunch meals
11/15/18	IFIC or meat/meat alternate and fruit/vegetable	1 Lunch meal
11/13/18, 11/14/18, 11/15/18, 11/16/18	IFIF and bread/cracker/IFIC	4 Supplement
11/19/18, 11/20/18, 11/26/18, 11/28/18, 11/29/18, 11/30/18	No menu provided	6 Breakfast meals
11/26/18, 11/28/18, 11/29/18, 11/30/18	No menu provided	4 Lunch meals 4 Supplement meals

Infant, KB, 11 months

Date	Menu Deficiency/Missing Component	Number of Disallowed Meals
11/01/18, 11/05/18, 11/06/18, 11/07/18, 11/29/18	IFIC or meat/meat alternate	5 Breakfast meals
11/02/18, 11/08/18, 11/29/18	IFIC or meat/meat alternate	3 Lunch meals
11/05/18, 11/06/18, 11/07/18, 11/08/18, 11/09/18	Fruit or vegetable	5 Supplements
11/29/18	Bread/crackers/IFIC	1 Supplement
11/13/18, 11/14/18, 11/15/18, 11/16/18	No menu provided	4 Breakfast meals 4 Lunch meals 4 Supplements

As a result, 44 breakfast meals, 40 lunch meals, and 48 supplements claimed for reimbursement were disallowed.

Criteria

*Title 7 of the Code of Federal Regulations, Section 226.20(b) states, “(b) Infant meals—(1) Feeding infants. Foods in reimbursable meals served to infants ages birth through 11 months must be of a texture and a consistency that are appropriate for the age and development of the infant being fed. Foods must also be served during a span of time consistent with the infant's eating habits.”*

*Title 7 of the Code of Federal Regulations, Section 226.20(b)(4)(ii) states, "... (A) Breakfast, lunch, or supper. Six to 8 fluid ounces of breastmilk or iron-fortified infant formula, or portions of both; and 0 to 4 tablespoons of iron-fortified dry infant cereal, meat, fish, poultry, whole egg, cooked dry beans, or cooked dry peas; or 0 to 2 ounces (weight) of cheese; or 0 to 4 ounces (volume) of cottage cheese; or 0 to 4 ounces of yogurt; and 0 to 2 tablespoons of vegetable, fruit, or portions of both. Fruit juices and vegetable juices must not be served. (B) Snack. Two to 4 fluid ounces of breastmilk or iron-fortified infant formula; and 0 to 1/2 slice bread; or 0-2 crackers; or 0-4 tablespoons infant cereal or ready-to-eat cereals; and 0 to 2 tablespoons of vegetable or fruit, or portions of both. Fruit juices and vegetable juices must not be served. A serving of grains must be whole grain-rich, enriched meal, or enriched flour."*

#### Recommendation

The Sponsor should ensure that meals claimed for reimbursement meet the meal patterns established by the USDA.

### **6. The Sponsor reported the number of attendance days incorrectly**

#### Condition

Based on our review of the Claim for Reimbursement for November 2018, the Sponsor reported 2,128 participant days. However, we noted that there were 2,110 participant days.

#### 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 attendance is completed correctly and based on accurate supporting documents.

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

#### Condition

During our unannounced on-site monitoring visit on November 02, 2018, at the Sponsor to observe a meal service, we noted that the lunch meal was served outside of the TIPS approved time. The observed meal service began at 10:45 a.m.; however, the TIPS approved meal service time was from 11:00 a.m. to 12:00 p.m.

**Note:** No meals were disallowed due to the monitor's observation of the meals; however meals should be served during the approved meal service time.

#### 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...."*

## Recommendation

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

### **8. An inventory of milk, food, or non-food items was not maintained**

#### Condition

The Sponsor did not maintain an annual inventory of food and non-food items purchased with CACFP funds. As a result, we could not determine if excess/unused CACFP funds exist.

#### Criteria

The Independent Center Child Care A Child and Adult Care Food Program Handbook , pages 56-57, in part states, "Many State agencies require the calculation of the "cost of food used" at the end of each month. .... 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.... Costs of Nonfood Supplies Nonfood supplies include small kitchen equipment, paper goods, such as napkins and plates, and cleaning supplies used directly for the food service operation. Itemized receipts or invoices must be kept on file as documentation. State agencies may require a monthly or yearly inventory of these supplies."

#### Recommendation

The Sponsor should ensure an inventory is completed annually for food and nonfood supplies purchased with CACFP funds.

### **9. The Sponsor did not provide proof of an adequate financial system**

#### Condition

The Sponsor provided a copy of the bank statement for the review month, However, there was no other proof of an adequate financial system provided. The Sponsor does not keep a general ledger or expense worksheet to document purchases made with CACFP funds.

#### Criteria

*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 maintain records to show CACFP expenditures and revenues are properly documented.

## **10. The Sponsor did not maintain a compensation policy for an employee paid with CACFP funds**

### Condition

The Sponsor provided payroll documentation for staff paid with CACFP funds; however a compensation policy was not maintained. The written compensation policy is a requirement for any employee paid with CACFP funds and must include: rate of pay, hours of work, (including breaks and meal periods), payment schedule for regular compensation, overtime, compensatory time, holiday pay, benefits, awards, severance pay, and payroll tax withholding.

### Criteria

*FNS instruction 796-2 Revision 4, Financial Management –Child and Adult Care Food Program (VIII I) (23)(c)(1) on page 44 states, “Institutions must establish and maintain a written compensation policy for every element of compensation charged to the Program. At a minimum, the written compensation policy must apply to any individual group of individuals employed by the institution and identify: (a) rates of pay; (b) hours of work, including breaks, and meal periods; and (c) the institutions policy and payment schedule for regular compensation, overtime, compensatory time, holiday pay, benefits, awards, severance pay and payroll tax withholding. The timing and frequency of the institution’s payments to its employees will follow a routine schedule as directed by its human resource policy...”*

*The USDA Guidance for Management Plans and Budgets, A Child and Adult Care Food Program Handbook, p. 30, states that failure to comply with Federal and State employment compensation requirements warrants unallowable labor costs.*

### Recommendation

The Sponsor should establish and implement a compensation policy for every element of compensation charged to the CACFP.

### **Observation**

The Sponsor has a board of Directors listing in TIPs and provided oversight of the CACFP program; however, the list does not include a Board Chairman. The Sponsor should update TIPs with information concerning board members and the positions held.

### **Technical Assistance Provided**

The Sponsor was provided technical assistance regarding menu requirements and maintaining a compensation policy for employees paid with CACFP funds.

### **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 cost of \$2,162.34.

### **Corrective Action**

The Sponsor should 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 November 2018, which contains the verified claim data from the enclosed exhibit. ***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](mailto: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, 15<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243  
[Allette.Vayda@tn.gov](mailto: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 is completed 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  
James K. Polk Building, 16<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243

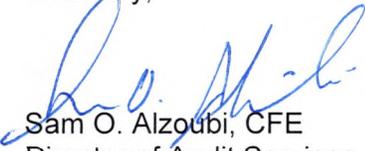
In accordance with the federal regulation found at 7 *CFR Part 226.6 (k)*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

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](mailto:Sean.Baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibit

cc: Arnita Brooks, Office Manager, M.C. Outreach Learning Center  
Allette Vayda, Director of Operations, Child and Adult Care Food Programs  
Debra Pasta, Program Manager, Child and Adult Care Food Program  
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program  
Constance Moore, Program Specialist, Child and Adult Care Food Program  
Marty Widner, Program Specialist, Child and Adult Care Food Program  
Comptroller of the Treasury, State of Tennessee

**EXHIBIT****Verification of CACFP Independent Center Claim****Name of Agency: M.C. Outreach Learning Center****Review Month/Year: November 2018****Total Meal Reimbursement Received: \$6,838.41**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Days of CACFP Food Service	19	19
Total Attendance	2,128	2,110
Number of Breakfasts Served	1,790	1,674
Number of Lunches Served	1,215	1,023
Number of Supplements Served	2,128	1,502
Number of Participants in Free Category	75	63
Number of Participants in Reduced-Price Category	11	0
Number of Participants in Paid Category	37	60
Total Number of Participants	123	123
Total Amount of Eligible Food Costs	XXXXXXXX	\$2,636.39
Total Amount of Eligible Food and Non-Food Costs	XXXXXXXX	\$4,202.02



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING  
505 DEADERICK STREET  
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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

March 6, 2019

Bassil Brooks, Owner  
M.C. Outreach Learning Center  
963 Mississippi Boulevard  
Memphis, Tennessee 38126-5729

**Notice of payment due to findings disclosed in the monitoring report for Child and Adult Care Food Program (CACFP)**

Institution Name:	M.C. Outreach Learning Center
Institution Address:	963 Mississippi Boulevard Memphis, Tennessee 38126-5729
Agreement Numbers:	00401
Amount Due:	\$2,162.34
Due Date:	April 8, 2019

Based on the monitoring report issued, 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 the disallowed cost noted in the report

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

**Fiscal Services  
James K. Polk Building, 16<sup>th</sup> Floor  
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](mailto: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: M.C. Outreach Learning Center	Agreement No. 00401	<input type="checkbox"/> SFSP <input checked="" type="checkbox"/> CACFP
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Mailing Address: 963 Mississippi Blvd. Memphis, Tennessee 38126

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

Name and Title: Bassil Brooks, Owner	Date of Birth: / /
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## Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 3/7/2019	Corrective Action Plan: 3/7/2019
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## Section D. Findings

Findings:

1. The Sponsor reported the number of participants in the free, reduced-price, and paid categories incorrectly
2. The Sponsor reported meal counts incorrectly
3. The Sponsor provided menus that did not meet the USDA meal pattern requirements
4. The Sponsor served breakfast cereals that did not meet the USDA meal component requirements
5. The Sponsor provided infant menus that did not meet the USDA meal pattern requirements
6. The Sponsor reported the number of attendance days incorrectly
7. The Sponsor served meals outside of the approved serving time
8. An inventory of milk, food, or non-food items was not maintained
9. The Sponsor did not provide proof of an adequate financial system
10. The Sponsor did not maintain a compensation policy for an employee paid with CACFP funds

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

**Measure No. 1: The Sponsor reported the number of participants in the free, reduced-price, and paid categories 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:

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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?):

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

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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:

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**Measure No.2: 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:

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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?):

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

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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:

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**Measure No. 3: The Sponsor provided menus that did not meet the USDA meal pattern requirements**

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:

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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?):

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

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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:

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**Measure No. 4: The Sponsor served breakfast cereals that did not meet the USDA meal component requirements**

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:

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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?):

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

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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:

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**Measure No. 5: The Sponsor provided infant menus that did not meet the USDA meal pattern requirements**

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:

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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?):

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

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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:

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**Measure No.6: The Sponsor reported the number of attendance days 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:

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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?):

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

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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:

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**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:

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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?):

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

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

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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:

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**Measure No. 9: The Sponsor did not provide proof of an adequate financial system**

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:

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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?):

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

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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:

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**Measure No. 10: The Sponsor did not maintain a compensation policy for an employee paid with CACFP 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:

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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?):

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

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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:

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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 16<sup>th</sup> 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