



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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

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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

March 11, 2020

Martha Miller, Board Chair  
Dodson Chapel United Methodist Church Childcare  
4107 Dodson Chapel Court  
Hermitage, Tennessee 37076-2738

Dear Ms. Miller,

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 Dodson Chapel United Methodist Church Childcare, Application Agreement number 00-248, on January 30, 2020. 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 counts 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 20, 2019.

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

**1. The Sponsor reported the number of participants in the free category incorrectly**

Condition

Based on our review of the Claim for Reimbursement for the test month, we noted the Sponsor reported 17 participants in the free category, one (1) participant in the reduced-price category, and 72 participants in the paid category. However, based on our review of the records

available, we noted that there were 14 participants in the free category, one (1) participant in the reduced-price category, and 72 participants in the paid category.

The differences were based on the following:

- The Sponsor did not have applications on file for two (2) of the participants claimed in the free category for the review period. These participants were reclassified as paid.
- There was one (1) participant reported in the paid category that was determined to be categorically eligible for the free category. This participant was reclassified as free.
- There were two (2) participants reported in the free category and one (1) participant reported in the paid category that were not in attendance during the review period. These participants were removed.

There were 90 participants reported on the Claim for Reimbursement. However, based on our review of the Sponsor's records, we noted that there were 87 participants enrolled in the program and in attendance.

As a result, the Sponsor overreported the number of participants in the free category by three (3) participants. (See Exhibit)

***This is a repeat finding from a previous report dated April 26, 2017.***

#### 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, "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 maintain all information used to determine eligibility and ensure that each participant is classified and reported accurately based on categorical or income eligibility.

## **2. The Sponsor reported the number of meals claimed for reimbursement incorrectly**

#### Condition

Based on our review of the Claim for Reimbursement for November 2019, the Sponsor claimed for reimbursement, 413 breakfast meals, 941 lunch meals, and 1,037 supplements. However,

based on our review of available documents, we noted that there was supporting documentation for 411 breakfast meals, 941 lunch meals, and 1,037 supplements, prior to any meal disallowances.

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

#### 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 USDA meal pattern requirements**

#### Condition

Based on our review of the menus provided by the Sponsor for November 2019, the menus provided did not meet the USDA meal pattern requirements. There were menus that listed "Garden Rice" as a component served for lunch; however, we could not determine there was sufficient amounts of vegetables in this component to meet the requirements for both grain and vegetable. The menus and number of disallowed meals is as follows:

<b>Date</b>	<b>Menu</b>	<b>Lunch Meals Claimed</b>
11/06/2019	WG Fish Treasures, Applesauce, Garden Rice and Milk	47
11/14/2019	WG Fish Treasures, Applesauce, Garden Rice and Milk	40
11/29/2019	WG Fish Treasures, Applesauce, Garden Rice and Milk	44

As a result, 131 lunch meals claimed for reimbursement were disallowed. (See Exhibit)

#### 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(c)(2)* states, "Fluid milk, meat and meat alternatives, vegetable, fruits, and grains are required components in the lunch and supper meals." (131)

*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. The minimum amounts of food components to be served at lunch and supper are as follows: ..."

#### Recommendation

The Sponsor should ensure that all meals prepared meet the meal patterns established by the USDA, and menus should be reviewed to ensure they contain all required meal components to be eligible as a reimbursable meal.

**Note:** Our observation of the lunch meal service on November 20, 2019 revealed no significant deficiencies

### **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 \$264.88.

### **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 November 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](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 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, 16<sup>th</sup> 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](mailto:Sean.Baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibit

cc: Carrie Dauwen, Director, Dodson Chapel United Methodist Church Childcare  
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**

**Name of Agency: Dodson Chapel UMC Childcare**

**Review Month/Year: November 2019**

**Total Meal Reimbursement Received: \$1,605.68**

<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	1,357	1,359 <sup>1</sup>
Number of Breakfasts Served	413	411
Number of Lunches Served	941	810
Number of Supplements Served	1,037	1,037
Number of Participants in Free Category	17	14
Number of Participants in Reduced-Price Category	1	1
Number of Participants in Paid Category	72	72
Total Number of Participants	90	87

<sup>1</sup>The difference in the reported and verified is immaterial and was not included in this report as a finding



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March 11, 2020

Martha Miller, Board Chair  
Dodson Chapel United Methodist Church Childcare  
4107 Dodson Chapel Court  
Hermitage, Tennessee 37076-2738

**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 plan to continue to participate in the CACFP, log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for November 2019, which contains the verified claim data from the enclosed exhibit.

Institution Name:	Dodson Chapel United Methodist Church Childcare
Institution Address:	4107 Dodson Chapel Court, Hermitage, TN 37076-2738
Agreement Numbers:	00-248
Amount Due:	\$264.88
Due Date:	April 13, 2020

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:

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

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