



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

March 19, 2020

Robin Burgin, Owner
Doodlebugs Nursery and Preschool
P.O. Box 458
Dunlap, Tennessee 37327-0458

Dear Mrs. Burgin,

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 Doodlebugs Nursery and Preschool (Sponsor), Application Agreement number 00251, on February 7, 2020. Additional information was requested and provided on February 11, 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 December 5, 2019.

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

1. The Sponsor reported meal counts incorrectly

Condition

Based on our review of the Claim for Reimbursement for December 2019, the Sponsor reported 538 breakfast meals, 581 lunch meals, and 578 supplements served. However, based on our

review of the available documents, we noted that there were 538 breakfast meals, 581 lunch meals, and 518 supplements served, prior to any meal disallowances.

As a result, 60 supplements were overreported. (See Exhibit)

This is a repeat finding from a previous report dated May 3, 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...."

Recommendation

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

2. The Sponsor did not have a menu posted at the feeding site when we arrived.

Condition

During our on-site monitoring visit on December 5, 2019, there was no menu posted. However, the menu was posted prior to the monitor completing the on-site visit.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.15(e) states, "Each institution shall establish procedures to collect and maintain all program records required under this part, as well as any records required by the State agency. Failure to maintain such records shall be grounds for the denial of reimbursement for meals served during the period covered by the records in question and for the denial of reimbursement for costs associated with such records. At a minimum, the following records shall be collected and maintained: ... Copies of menus, and any other food service records required by the State agency."

Recommendation

The Sponsor should ensure the menu is posted on the first day of operation each month for each meal served.

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 December 2019, the menus provided did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

Date	Menu	Menu Error	Lunches
12/5/19	Fish sticks, green beans, applesauce, WH bread, milk	Insufficient protein serving for 3-5-year old children	19

As a result, 19 lunches claimed for reimbursement were disallowed. (See Exhibit)

Infant menus provided had the following deficiencies:

Infant: BB -10 months

Date	Menu	Missing Component	Meal
12/2/19	Infant formula, bananas	Cereal or meat/meat alternative	Breakfast
12/2/19	Infant formula, peas (credited as protein)	Fruit or Vegetable	Lunch
12/3/19	Infant formula, cracker, puffs	Fruit or vegetable	Supplement
12/3/19	Infant formula, carrots	Cereal or meat/meat alternative	Lunch
12/4/19	Infant formula, apricots	Cereal or meat/meat alternative	Breakfast
12/4/19	Infant formula, turkey and rice	Fruit or vegetable	Lunch
12/5/19	Infant formula, apples	Cereal or meat/meat alternative	Breakfast
12/5/19	Infant formula, mashed potato	Cereal or meat/meat alternative	Lunch
12/6/19	Infant formula, oatmeal	Fruit or vegetable	Breakfast
12/6/19	Infant formula, macaroni and cheese	Fruit or vegetable	Lunch
12/9/19	Infant formula, multi-grain (MG) cereal, turkey/rice	Fruit or vegetable	Lunch
12/9/19	Infant formula, multi-grain cereal, blueberry puffs	Fruit or vegetable	Supplement
12/10/19	Infant formula, multi-grain cereal, yogurt bits	Fruit or vegetable	Supplement
12/11/19	Infant formula, MG cereal, turkey/rice	Fruit or vegetable	Lunch
12/11/19	Yogurt bites	Infant formula or bread/cracker, and fruit or vegetable	Supplement
12/12/19	Infant formula, multi-grain cereal, banana puffs	Fruit or vegetable	Supplement
12/13/19	Infant formula, multi-grain cereal, blueberry puffs	Fruit or vegetable	Supplement
12/16/19	Infant formula, turkey/rice	Fruit or vegetable	Lunch
12/16/19	Infant formula, cereal/puffs	Fruit or vegetable	Supplement
12/17/19	Infant formula, black and blueberry	Cereal or meat/meat alternative	Breakfast
12/17/19	Infant formula, macaroni and cheese	Fruit or vegetable	Lunch
12/17/19	Infant formula, puffs	Fruit or vegetable	Supplement
12/18/19	Infant formula, banana/apple/pear	Cereal or meat/meat alternative	Breakfast
12/18/19	Infant formula, peas (credited as protein)	Fruit or vegetable	Lunch
12/18/19	Infant formula, yogurt bits	Cereal or bread/cracker, fruit or vegetable	Supplement
12/19/19	Infant formula, Banana/plum/grape	Cereal or meat/meat alternative	Breakfast
12/19/19	Infant formula, carrots	Cereal or meat/meat alternative	Lunch
12/19/19	Infant formula, banana	Cereal or bread/cracker	Supplement
12/20/19	Infant formula, pear/apple	Cereal or meat/meat alternative	Breakfast
12/20/19	Infant formula, mixed vegetables	Cereal or meat/meat alternative	Lunch
12/20/19	Infant formula, apples	Cereal or bread/cracker	Supplement
12/30/19	Infant formula, peaches	Cereal or meat/meat alternative	Breakfast
12/30/19	Infant formula, turkey/rice	Fruit or vegetable	Lunch
12/30/19	Infant formula, puffs/cereal	Fruit or vegetable	Supplement
12/31/19	Infant formula, macaroni and cheese	Fruit or vegetable	Lunch
12/31/19	Infant formula, yogurt bites	Fruit or vegetable	Supplement

Due to the new CACFP infant meal pattern requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, “Each childcare 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 226.14 (b) states, “ In the event that the State agency finds that an institution which prepares its own meals is failing to meet the meal

requirements of 226.20, the State agency need not disallow payment or collect an overpayment arising out of such failure if the institution takes such other action as, in the opinion of the State agency, will have a corrective effect.”.

Title 7 of the Code of Federal Regulations, Section 226.20(b)(1) states, “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.”

Section 226.20(b)(2) states, “Breastmilk or iron-fortified infant formula, or portions of both, must be served to infants birth through 11 months of age. An institution or facility must offer at least one type of iron-fortified infant formula. Meals containing breastmilk or iron-fortified infant formula supplied by the institution or facility, or by the parent or guardian, are eligible for reimbursement.”

For children six through 11 months old, *Section 226.20(b)(4)(ii)* states, “Breastmilk or iron-fortified formula, or portions of both, is required. Meals are reimbursable when institutions and facilities provide all the components in the meal pattern that the infant is developmentally ready to accept.

Section 226.20(b)(4)(ii)(A) states that at 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 8 ounces of yogurt; and 0 to 2 tablespoons of vegetable, fruit, or portions of both. Fruit juices and vegetable juices must not be served.”

Section 226.20(b)(4)(ii)(B) requires for a reimbursable snack, “Two to 4 fluid ounces of breastmilk or iron-fortified infant formula; and 0 to ½ 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 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.

Observations

Observation 1. During our on-site monitoring visit on December 5, 2019, we requested the meal counts for the month; however, the feeding site staff was unable to provide documentation of meal counts for the month. However, the daily meal count records for December 2019 were provided by the Sponsor at the Sponsor monitoring review conducted on February 11, 2020.

Observation 2. During our on-site monitoring visit on December 5, 2019, we requested the attendance for the month; however, the feeding site staff was unable to provide documentation of attendance for the month. However, the daily attendance records for December 2019 were provided by the Sponsor at the Sponsor monitoring review conducted on February 11, 2020.

Technical Assistance Provided

The Sponsor requested technical assistance regarding infant meal patterns and milk calculation. We provided the requested assistance during our on-site visit. Additionally, technical assistance was provided regarding the new CACFP meal pattern requirements.

Disallowed Meals Cost

The disallowed meals cost associated with the findings above is below the DHS threshold for repayment.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- 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

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: 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: Doodlebugs Nursery and Preschool

Review Month/Year: December 2019

Total Meal Reimbursement Received: \$2,576.59

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	589	586 ¹
Percentage of Free or Reduced-price Category (For Profit Center Only)	70%	70%
Number of Breakfasts Served	538	538
Number of Lunches Served	581	562
Number of Supplements Served	578	518
Number of Participants in Free Category	18	18
Number of Participants in Reduced-Price Category	8	8
Number of Participants in Paid Category	11	11
Total Number of Participants	37	37

The difference in the reported and verified attendance is immaterial and was not included in this report as a finding