



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 30, 2020

CERTIFIED MAIL RECEIPT- Due COVID-19 this notice will not be sent via certified mail, please confirm receipt of this notice by email

Lynnie Allen, Board Chair
Eric Stevenson, Director
Greater Harvest Church
Post Office Box 281181
Nashville, Tennessee 37228-1181

Dear Ms. Allen and Mr. Stevenson,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Child and Adult Care Food Program (CACFP) at Greater Harvest Church, Application Agreement number 00-034, beginning on May 8, 2020. Additional information was requested on August 4, 2020. The exit conference was held on August 18, 2020. Our scope of the review was for reimbursement made to the Sponsor for March 2020.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from Sponsor, via e-mail, mail, or other electronic transmission of documents. We also, obtained confirmation from the feeding sites and Sponsor staff via telephone or e-mail relative to the operation and administration of the CACFP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. Also, to determine if the Sponsor complied with the applicable *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 15 at-risk feeding sites operating during the review period. The **Country Meadows**, **Madison Middle**, and **Wilson Center** were selected as the sample sites. Additionally, the review was expanded to include the **Preston Taylor McGrudder Center** and **Preston Taylor Ministries** sites due to information being provided that these sites were not operating for a number of days during the review period.

Important COVID-19 note: Due the current outbreak and the risk that COVID19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

SERIOUS DEFICIENCY DETERMINATION

Based on the monitoring review, the Department has determined that Greater Harvest Church is seriously deficient in its operation of the CACFP. In addition, the Department has identified Lynnne Allen, Board Chair and Eric Stevenson, Director as responsible for the serious deficiencies in light of their responsibility for the overall management of Greater Harvest Church's CACFP.

If Greater Harvest Church does not fully and permanently correct all of the serious deficiencies and submit documentation of the corrective action by the due date, the Department will:

- Propose to terminate Greater Harvest Church's agreement to participate in the CACFP;
- Propose to disqualify Greater Harvest Church from future CACFP participation; and
- Propose to disqualify Lynnne Allen, Board Chair and Eric Stevenson, Director from future CACFP participation.

In addition, if Greater Harvest Church voluntarily terminates its CACFP agreement after receiving this letter, the Department will propose to disqualify Greater Harvest Church and Lynnne Allen, Board Chair and Eric Stevenson, Director from future CACFP participation. If disqualified, Greater Harvest Church, and Lynnne Allen, Board Chair and Eric Stevenson, Director and will be placed on the National Disqualified List ("NDL"). While on the NDL, Greater Harvest Church will not be able to participate in the CACFP as an institution or facility. Lynnne Allen, Board Chair and Eric Stevenson, Director will not be able to serve as a principal in any institution or facility or as a day care home provider in the CACFP.

Institutions and individuals remain on the NDL until the United States Department of Agriculture's Food and Nutrition Service, in consultation with the Department, determines that the serious deficiencies have been corrected, or until seven years after their disqualification. However, if any debt relating to the serious deficiencies has not been repaid, they will remain on the list until the debt has been repaid.

The authorization for this action is found in Paragraph 1.e. of your FY 2016 CACFP Provider Agreement and in the CACFP regulations at 7 C.F.R. § 226.6(c)(3). You may not appeal a finding of serious deficiency.

SERIOUS DEFICIENCIES, ADDITIONAL FINDINGS AND REQUIRED CORRECTIVE ACTION

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) to seek 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.

Our review of the Sponsor’s records for March 2020 disclosed the following:

1. The Sponsor did not provide sufficient documents to show meals were actually served

This is a Serious Deficiency:

Condition

During the entrance conference on May 8, 2020, we requested attendance and meal count documentation. The Sponsor provided documents of attendance but did not provide meal count records. The Sponsor stated that if a participant was marked in attendance then that participant was provided both a snack and supper meal. Meal counts are to be recorded separately from attendance and the Sponsor did not provide additional documents to support the meals claimed for reimbursement were actually served.

The receipts of food purchases that the sponsor provided did not provide evidence that enough food was purchased to support the number of meals claimed for reimbursement.

We were unable to complete five-day reconciliations for previous days of meals claimed as served for the following sites and the number of meals were not supported by the meal count records:

Site	Meal Type	Number Reported	Number Disallowed	Exhibit
Country Meadows	Supper	1,212	1,212	B
	Supplement	1,212	1,212	
Madison Middle	Supper	180	180	C
	Supplement	180	180	
Preston Taylor Ministries	Supper	972	972	E
	Supplement	972	972	
Wilson Center	Supper	684	684	F
	Supplement	684	684	

As a result, 3,048 supper meals and 3,048 supplements claimed for reimbursement were disallowed. (See Exhibits)

Additionally, based on our review of the Claim for Reimbursement for the test month for **Preston Taylor McGrudder Center**, the Sponsor reported 852 supper meals and 852 supplements served. However, based on our review of available documents, we found there 491 supper meals and 386 supplements served, prior to any meal disallowances.

As a result, 361 supper meals and 466 supplements claimed for reimbursement were disallowed. (See Exhibit D)

This is a repeat finding from a previous report dated April 30, 2018.

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...."

The USDA At-Risk Afterschool Meals – A CACFP Handbook, page 52, states, "To receive... Reimbursements are based on the number of meals and/or snacks served to children multiplied by the free rate for meals and snacks, respectively. While point-of-service meal counts are not a Federal requirement, records must be kept on the number of meals served."

Recommendation

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

2. The Sponsor claimed meals at feeding sites located at schools that were closed due to the COVID-19 risk

This is a Serious Deficiency:

Condition

During our desk review for **Wilson Center** at Preston Taylor Ministries, we noted meals were claimed as served during school days by the Sponsor's at-risk site located at a Metropolitan Nashville Public Schools (MNPS) school. However, according to Preston Taylor Ministries, the afterschool programs operate only when school is open. On March 12, 2020, MNPS announced school closures due to COVID-19 risk. Based on the statement from Preston Taylor Ministries and the closure notice from MNPS, the site was deemed as not operational from March 12, 2020 through the remainder of the review period. Therefore, the **Preston Taylor McGrudder Center** and **Preston Taylor Ministries** sites would have not been operational during this period.

All meals claimed for reimbursement for **Preston Taylor Ministries** and **Wilson Center** for the review period were disallowed. Since the meals were disallowed in Finding #1 above, and to prevent duplication, no additional meals were disallowed for this finding.

The Sponsor documented 303 supper meals and 198 supplements as served between March 23 and March 31, 2020, at **Preston Taylor McGrudder Center**. As a result, 303 supper meals and 198 supplements were disallowed. (See Exhibit D)

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 226.17a(b) states, "To be eligible for reimbursement, an afterschool care program must: (i) Be organized primarily to provide care for children after school or

on weekends, holidays, or school vacations during the regular school year (an at-risk afterschool care center may not claim snacks during summer vacation, unless it is located in the attendance area of a school operating on a year-round calendar); (ii) Have organized, regularly scheduled activities (i.e., in a structured and supervised environment); (iii) Include education or enrichment activities...”

3. The Sponsor claimed meals were served more than the number of participants in attendance

Condition

The Sponsor reported 972 supper meals and 972 supplements were served at **Preston Taylor Ministries** during the review period. However, there were 537 participants documented as in attendance.

All meals claimed for reimbursement for **Preston Taylor Ministries** for the review period were disallowed. Since the meals were disallowed in Finding #1 above, and to prevent duplication, no additional meals were disallowed for this finding. due to Finding #1.

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 their actual days of attendance.

4. The Sponsor did not complete monitoring of its feeding sites as required

This is a Serious Deficiency:

Condition

During the entrance conference on May 8, 2020, we requested documents from the previous 12 months to support the Sponsor completed monitoring as required. The monitoring forms provided for **Country Meadows, Madison Middle, and Wilson Center** were missing required information.

The Sponsor did not record the meal pattern for the observed meals and a five-day reconciliation of the previous five days meals services was not completed.

This is a repeat finding from a previous report dated April 30, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(iii) states, “Sponsoring organizations must review each facility three times each year, except as described in paragraph (d)(4)(iv) of this section. In addition: (A) At least two of the three reviews must be unannounced; (B) At least one unannounced review must include observation of a meal service; (C) At least one review must be made during each new

facility's first four weeks of Program operations; and (D) Not more than six months may elapse between reviews.”

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(i) states, “Reviews must examine the meal counts recorded by the facility for five consecutive days during the current and/or prior claiming period...”

Recommendation

The Sponsor should ensure that the required monitoring documents are documented fully.

Technical Assistance Provided

On June 1, 2020, the Sponsor requested technical assistance regarding the meal patterns requirements. We provided the meal pattern crediting handbook and a meal patter guide.

OVERPAYMENT-RIGHT TO APPEAL

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 \$17,028.71

The procedures for submitting an appeal regarding the amount of overpayment are enclosed. Please note that the appeal must be in writing and must be received by our Department no later than fifteen (15) calendar days from your receipt of this letter. 7 C.F.R. § 226.6(k). 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 overpayment, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

In accordance with the CACFP regulations at 7 C.F.R. § 226.14(a), in part, the State agency must assess interest 30 days from the initial request for repayment. For information about applied interest rates please visit the following website:

http://www.fiscal.treasury.gov/fsreports/rpt/cvfr/historical_rates.htm

SUMMARY

The Department has determined that Greater Harvest Church is seriously deficient in its operation of the CACFP and that Linnie Allen, Board Chair and Eric Stevenson, Director are responsible for the serious deficiencies.

You may not appeal the serious deficiency determination itself. If the Department proposes to terminate Greater Harvest Church’s CACFP agreement, and the responsible individuals, you will be able to appeal those actions and you will be advised of your appeal rights and the appeal procedures at that time.

Greater Harvest Church may continue to participate in the CACFP during the corrective action period. The Department will pay any valid claims for reimbursement submitted by Greater Harvest Church for the corrective action period. As always, you must submit claims within sixty (60) calendar days of the last day of the month covered by the claim. The Department will deny any portion of a claim we determine is invalid. If the Department denies payment of any portion of a claim submitted for the corrective action period, that action would be appealable.

To provide for the full and permanent correction of the serious deficiencies and findings, please complete the following actions within thirty (30) days of your receipt of this notice:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for March 2020, 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**
- 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 the Department does not receive the corrective action plan by the deadline date, or the Department determines that the corrective action plan does not provide for the full and permanent correction of the serious deficiencies and findings, the Department will propose to terminate the Institution's CACFP Provider Agreement and to disqualify you and the Institution from future CACFP participation by issuing a Notice of Proposed Termination and Disqualification.

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,

Allette Vayda

Allette Vayda
Director of Operations- Food Programs

Exhibit

cc: Eric Stevenson, Director, Greater Harvest Church
Sam Alzoubi, Director, Audit Services
Sean Baker, Director, Audit Services
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

Sponsor: Greater Harvest Church

Review Month/Year: March 2020

Total Reimbursement: \$52,306.68

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	12	12
Number of Sites	16	16
Number of Supplements Served	11,402	7,690
Number of Suppers Served	11,402	7,690

Exhibit B

At-Risk Afterschool Site Data

Site: Country Meadows

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	12	12
Total Attendance	1,212	1,213 ¹
Number of Supplements Served	1,212	0
Number of Suppers Served	1,212	0

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

Exhibit C

At-Risk Afterschool Site Data

Site: Madison Middle

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	12	12
Total Attendance	180	192 ¹
Number of Supplements Served	180	0
Number of Suppers Served	180	0

¹The difference in the reported and verified is immaterial and was not included in this report as a

finding

Exhibit D

Site: Preston Taylor at McGruder Center

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	12	12
Total Attendance	852	852
Number of Supplements Served	852	188
Number of Suppers Served	852	188

Exhibit E

Site: Preston Taylor Ministries

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	12	12
Total Attendance	972	530
Number of Supplements Served	972	0
Number of Suppers Served	972	0

Exhibit F

At-Risk Afterschool Site Data

Site: Wilson Center

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	12	12
Total Attendance	684	683 ¹
Number of Supplements Served	684	0
Number of Suppers Served	684	0

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



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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

Billing Notice

September 30, 2020

Lynnie Allen Board Chair
Greater Harvest Church
Post Office Box 281181
Nashville, Tennessee 37228-1181

This billing notice is based on the disallowance noted in the monitoring report of the Child and Adult Care Food Program (CACFP) due to noncompliance with the applicable Federal and State regulations that govern the CACFP.

Amount Due \$17,028.71
Due Date: October 30, 2020
Date of the Monitoring Report: September 30, 2020
Agreement/Contract Number: 00034

Note 1: Please remit a check payable to the Tennessee Department of Human Services in the disallowed amounts noted in the report by the due date to the address below:

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

Note 2: Log into the Tennessee Information Payment System (TIPS) and revise the claim for reimbursement that was submitted for March 2020. Use the reconciled claim data of the exhibits enclosed in the monitoring report.

Please note that the disallowed cost 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