



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

June 24, 2020

Don Alexander, Chairman of the Board
LBJC Development Corporation
1150 Chocolate Drive
Cookeville, Tennessee 38501-2006

Dear Mr. Alexander,

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 LBJC Development Corporation (Sponsor), Application Agreement number 00378, between April 16, 2020 and May 14, 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.

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 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.

Based on our review of the Sponsor's records and information provided, the Sponsor had 19 feeding sites operating during the review period. The Brookside, Byrdstown, and Livingston Head Start sites were selected as the sample.

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.

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.

Our review of the Sponsor's records for the review period of February 2020 disclosed the following:

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 February 2020, the menus provided did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

Brookside Head Start- sample site

Date	Menu	Menu Error	Lunches
2/27/20	Toasted cheese sandwich, potato soup, diced pears, milk	Insufficient protein in sandwiches	44

Byrdstown Head Start- sample site

Date	Menu	Menu Error	Lunches
2/13/20	Toasted cheese sandwich, potato soup, banana, milk	Insufficient protein in sandwiches	27
2/27/20	Toasted cheese sandwich, potato soup, diced pears, milk	Insufficient protein in sandwiches	29

Livingston Head Start- sample site

Date	Menu	Menu Error	Lunches
2/13/20	Toasted cheese sandwich, potato soup, banana, milk	Insufficient protein in sandwiches	62

Due to the new CACFP meal pattern requirements and emphasis on providing technical assistance during the implementation process, the lunch meals were not disallowed.

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."

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 pattern 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"

Recommendation

The Sponsor should ensure that menus meet the USDA meal pattern requirements.

Technical Assistance Provided

Technical assistance was provided via email regarding determination of protein contained in a variety of foods.

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

Exhibits

cc: Dorothy Pippin, Head Start Director, LBJC Development Corporation
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 A

Sponsor of Affiliated Centers Program Data

Sponsor: LBJC Development Corporation

Review Month/Year: February 2020

Total Reimbursement: \$ 79,734.85

Program Area	Reported on Claim	Reconciled to Documentation
Total Number of Centers	19	19
Total CACFP Food Service Days	16	16
Total Attendance	13,602	13,602
Number of Breakfasts Served	12,570	12,570
Number of Lunches Served	12,774	12,774
Number of Supplements Served	10,652	10,652

EXHIBIT B**Verification of Affiliated Sponsored Center Data****Sample Site: Brookside Head Start**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	13	13
Total Attendance	642	642
Number of Breakfasts Served	571	571
Number of Lunches Served	610	610
Number of Supplements Served	498	498
Number of Participants in Free Category	57	57
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	0	0
Total Number of Participants	57	57

Exhibit C

Verification of Affiliated Sponsored Center Data

Sample Site: Byrdstown Head Start

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	15	15
Total Attendance	477	477
Number of Breakfasts Served	445	445
Number of Lunches Served	438	438
Number of Supplements Served	368	368
Number of Participants in Free Category	37	37
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	0	0
Total Number of Participants	39	39

Exhibit D

Verification of Affiliated Sponsored Center Data

Sample Site: Livingston Head Start

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	812	812
Number of Breakfasts Served	710	710
Number of Lunches Served	756	756
Number of Supplements Served	589	589
Number of Participants in Free Category	74	74
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	0	0
Total Number of Participants	74	74