



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

March 31, 2020

Anna Shepherd, Board Chair
Metro Nashville Public Schools
Nutrition Services
2601 Bransford Avenue Nashville, Tennessee 37204-2811

Dear Ms. Shepherd,

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 Metro Nashville Public Schools (Sponsor), Application Agreement number 00-101, beginning on February 19, 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.

Based on our review of the Sponsor's records and information provided, the Sponsor had 31 at-risk feeding sites operating during the review period. **Eagle View ES, East End Prep, Gra-Mar Middle School, Oliver MS, Sylvan Park Elementary PNA, and Whitsitt Elementary** were selected as the sample.

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfasts, 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 supper meal services at **Eagle View ES** on January 15, 2020, **East End Prep** on January 13, 2020, **Gra-Mar Middle School** on January 14, 2020, **Oliver MS** on January 16, 2020, **Sylvan Park Elementary PNA** on January 10, 2020, and **Whitsitt Elementary** on January 9, 2020.

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

1. The Sponsor provided a meal that did not meet USDA meal pattern requirements during an observed meal

Condition

We observed a supper meal service at **Gra-Mar Middle School** on January 14, 2020. The meal served included peanut butter and jelly or fish sandwich, veggie beans, apples, oranges, and milk. There were six (6) participants who only received the fish sandwich and one (1) participant who only received the peanut butter and jelly sandwich. A total of seven (7) participants did not receive all the required components for a reimbursable supper meal.

As a result, seven (7) supper meals claimed for reimbursement were disallowed. (See Exhibit D)

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17a(l) states, "At-risk afterschool snacks must meet the meal pattern requirements for snacks in §226.20(b)(6) and/or (c)(4); at-risk afterschool meals must meet the meal pattern requirements for meals in §226.20(b)(6) and/or (c)(1), (c)(2), or (c)(3)."

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."

Recommendation

The Sponsor should ensure that menus meet the USDA meal pattern requirements and meals served to participants include all required components.

2. The Sponsor did not serve a whole grain-rich component once per day as required

Condition

During an observed supper meal service at **Gra-Mar Middle School** on January 14, 2020, **Sylvan Park Elementary PNA** on January 10, 2020, and **Whitsitt Elementary** on January 9, 2020, the posted menu did not document a whole grain component was served once per day as required.

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

Note: During our on-site monitoring visit on February 19,2020, the Sponsor provided menus that indicated that a whole grain-rich component was served once per day; therefore, no further action is required.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(a)(b) states "At least one serving per day, across all eating occasions of bread, cereals, and grains, must be whole grain-rich. Whole grain-rich foods contain at least 50 percent whole grains and the remaining grains in

the food are enriched and must meet the whole grain-rich criteria specified in FNS guidance.”

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.”

Condition

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

3. The Sponsor did not provide documentation providing evidence that CACFP training was provided for key staff as required

Condition

During our on-site monitoring visit on February 19, 2020, we requested and reviewed training documentation for key CACFP staff. The training documentation provided, dated August 22, 2019, was not signed by the site staff from **Sylvan Park Elementary PNA**.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(d) states, “Each sponsoring organization must provide adequate supervisory and operational personnel for the effective management and monitoring of the program at all facilities it sponsors...At minimum, Program assistance must include: (2) Training on Program duties and responsibilities to key staff from all sponsored facilities prior to the beginning of Program operations. At a minimum, such training must include instruction, appropriate to the level of staff experience and duties, on the Program’s meal patterns, meal counts, claim submission and review procedures, recordkeeping requirements and reimbursement system”

Recommendation

The Sponsor should ensure key staff has received CACFP and Civil Rights training annually.

4. The Sponsor did not maintain required financial records to document labor costs

Condition

During our monitoring visit on February 19, 2020, we requested documentation to support budgeted labor expenses listed in TIPS. The Sponsor did not provide documentation for employees paid with funds from the CACFP. The Sponsor was able to provide supporting documentation through November 2019 but due to a system upgrades and implementation documentation was not available for January 2020.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.6(m)(3) states, “... the State agency must assess each institution’s compliance with the requirements of this part pertaining to: iii) Administrative costs...”

Recommendation

The Sponsor will maintain documentation of all employees paid with funds from CACFP.

Note: Our observations of the supper meal service at **Eagle View ES, East End Prep, Oliver MS, Sylvan Park Elementary PNA, and Whitsitt Elementary** during the review period, revealed no significant deficiencies.

Observation

Our observation of the supper meal service at **Whitsitt Elementary** on January 9, 2020 the menu did not match the items served; however, the meals served were creditable and no meals were disallowed.

Technical Assistance Provided

The Sponsor requested technical assistance regarding the updated “And Justice for All” poster and using ounce equivalence for the grain component in CACFP. Technical assistance was provided via email on January 10, 2020.

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

Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Spencer Taylor, Executive Director, Metro Nashville Public Schools
Michael Robertson, Business Manager, Metro Nashville Public Schools
Angelia Slater, Senior Control Clerk, Metro Nashville Public Schools
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 At-Risk Afterschool Meals Program Data for the Sampled Sites

Sponsor: Metro Nashville Public Schools

Review Month/Year: January 2020

Total Reimbursement: \$87,051.24

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	18
Number of Sites	31	31
Total Attendance	23,866	23,872 ¹
Number of Suppers Served	23,866	23,859

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

Exhibit B

At-Risk Afterschool Site Data

Site: Eagle View ES - 8090

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	1,527	1,527
Number of Suppers	1,527	1,527

Exhibit C

At-Risk Afterschool Site Data

Site: East End Prep - 8114

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	766	766
Number of Suppers	766	766

Exhibit D

At-Risk Afterschool Site Data

Site: Gra-Mar Middle School - 0365

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	11	11
Total Attendance	262	262
Number of Suppers	262	255

Exhibit E

At-Risk Afterschool Site Data

Site: Oliver MS-8077

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	18
Total Attendance	578	578
Number of Suppers	578	578

Exhibit F

At-Risk Afterschool Site Data

Site: Sylvan Park Elementary PNA-8120

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	18
Total Attendance	1,783	1,789 ¹
Number of Suppers	1,783	1,783

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

Exhibit G

At-Risk Afterschool Site Data

Site: Whitsitt Elementary - 0790

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	18
Total Attendance	730	730
Number of Suppers	730	730