



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

July 21, 2020

Betty Miller, Chairman of the Board
YWCA of Greater Memphis, Inc.
766 South Highland Street
Memphis, Tennessee 38111-4249

Dear Ms. Miller,

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) for YWCA of Greater Memphis, Inc., Application Agreement number 00580, during the period of May 5, 2020, through June 10, 2020. Our scope of the review was for reimbursement made to the Sponsor for February 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 a review of the documents obtained from the Sponsor via e-mail, mail, or other electronic transmissions 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.

Important COVID-19 note: Due to 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 with you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

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 count sheets for our test period and reconciled the meals claimed for reimbursement to the meals reported as served for each meal service. We also reviewed documentation of the Sponsor's financial transactions including but not limited to purchases of food.

The Sponsor had one site in operation during the review period, YWCA Memphis Family Shelter. Our review of the Sponsor's documentation for February 2020 disclosed the following:

1. The Sponsor did not complete monitoring of its feeding site as required

Condition

The monitoring conducted by the Sponsor of its feeding site was not in accordance with USDA requirements. The Sponsored feeding site was monitored 1/15/19, 3/15/19, 6/26/19, 9/23/19, 12/15/19, 3/19/20. Deficiencies are as follows:

- The monitoring form did not contain the required elements as specified by the USDA
- The monitoring documentation did not detail whether visits were announced or unannounced and we could not determine if at least one visit was unannounced
- The monitoring documentation did not detail whether or not a meal was observed
- There were no 5-day reconciliation of meal counts completed

This is a repeat finding from a report dated October 27, 2017

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(i) states, "Review elements. Reviews that assess whether the facility has corrected problems noted on the previous review(s), a reconciliation of the facility's meal counts with enrollment and attendance records for a five-day period... and an assessment of the facility's compliance with the Program requirements pertaining to: (A) The meal pattern; (B) Licensing or approval; (C) Attendance at training; (D) Meal counts; (E) Menu and meal records..."

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."

Recommendation

The Sponsor should complete monitoring according to requirements set forth by the Code of Federal Regulations.

2. The Sponsor reported the number of attendance days incorrectly

Condition

Based on our review of the Claim for Reimbursement for February 2020, the Sponsor reported 531 participant days. However, we noted that there were 545 participant days.

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 participant attendance is reported accurately and based on supporting documentation.

Technical Assistance Provided

Technical assistance was provided regarding conducting monitoring visits for Sponsored sites. The Sponsor was also advised to update the Board of Directors in TIPS.

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: Marquiepta Odom, Interim Executive Director, YWCA of Greater Memphis, Inc.
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

Sponsor of CACFP Affiliated Sites Meals Program Data

Name of Agency: YWCA of Greater Memphis, Inc.

Review Month/Year: February 2020

Total Meal Reimbursement Received: \$1,369.79

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Sites	1	1
Days of Operation	29	29
Total Attendance	531	545
Number of Breakfast Served	104	104
Number of Supper Served	287	287
Number of Supplements Served	140	140