



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

CITIZENS PLAZA BUILDING  
400 DEADERICK STREET  
NASHVILLE, TENNESSEE 37243-1403

TELEPHONE: 615-313-4700 FAX: 615-741-4165  
TTY: 1-800-270-1349  
www.tn.gov/humanservices

**BILL HASLAM**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

August 23, 2018

Mary Meadows, Director  
Divine Deliverance PHC  
2174 North Royal Street  
Jackson, Tennessee, 38305-5991

Dear Ms. Meadows,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site review of the Summer Food Services Program (SFSP) at Divine Deliverance PHC, Application Agreement number 00683, on July 17, 2018. The Sponsor was approved for five feeding sites of which three were in operation during our unannounced visits in June 2018. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations (CFR)* applicable parts, applicable agreement, and applicable Federal and State regulations.

Background

Meals served by participating sponsoring organizations must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. SFSP sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplements (snacks) served. The SFSP sponsor will report the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement. We inspected meal count sheets for each site for our test period and reconciled the meals claimed to the meals reported as served for each meal service. In addition, a lunch meal service was observed at Centennial Park on June 20, 2018.

Our review of the sponsor's records for June 2018 disclosed the following:

**1. The number of meals reported was incorrect**

Condition

Based on our review of the Claim for Reimbursement for June 2018, we noted that the Sponsor reported 915 first breakfast meals, 18 second breakfast meals, 1,869 first lunch meals, and 37 second lunch meals. However, our review of the available records reconciled 912 first breakfast meals, 18 second breakfast meals, 1,869 first lunch meals and 37 second

lunch meals prior to any meal disallowances. The sponsor over reported the number of first breakfast meals by three.

Criteria

The *United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations 7 CFR Section 225.9 (d) (5)* states "Claims for reimbursement shall report information in accordance with the financial management system established by the State agency, and in sufficient detail to justify the reimbursement claimed and to enable the State agency to provide the Reports of Summer Food Service Program Operations required under §225.8(b). In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim."

Recommendation

The sponsor should ensure the meal counts are accurately reported and documentation is maintained to support the claim.

**2. One Daily Meal count sheet did not have a signature of site personnel**

Condition

Site personnel did not sign the daily meal count sheet on June 28, 2018, at Forest Hill Park.

Criteria

The *Administration Guide Summer Food Service Program 2016*, pages 139 and 184, states, in part, all sponsors must use daily site records in order to document the number of program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. They may have their monitors pick up site reports on designated days, or the site supervisors may mail the records to the sponsor's office. When they collect the site records, sponsors should check for the site supervisor's signature.

As a result, 28 lunches are disallowed.

Recommendation

The sponsor should ensure the meal counts are approved by the site supervisor each day.

**Technical Assistance**

During the sponsor visit, technical assistance was provided. We discussed the different ways meal count errors can occur as well as the need for signing the meal count sheets each day.

**Note:** Our observation of the lunch meal service on June 20, 2018, revealed no deficiencies.

**Disallowed Costs**

Based on our review, we determined that the sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed meal cost of \$116.53.

## Corrective Action

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

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for June 2018, which contains the verified claim data from the enclosed exhibit. **Please note that, if the claim is revised, TIPS will automatically deduct the overpayment from your next SFSP claim for reimbursement. OR**
- If you are no longer participating in the SFSP program, 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 to:

[AuditServices.CAPS.DHS@tn.gov](mailto: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  
8th Floor Citizens Plaza Building  
400 Deaderick Street  
Nashville, Tennessee 37243  
[Allette.Vayda@tn.gov](mailto:Allette.Vayda@tn.gov)  
(615) 313--3769

Please note that the amount of disallowed cost is subject to an interest charge. The interest charge will be waived if your revised claim is completed within 30 days from the date of this report. If the revised claim is not completed by the 30-day deadline, an interest charge may be billed to your institution. Please mail your check and the billing notice to:

Child and Adult Care Food Program  
Fiscal Services  
11th Floor, Citizens Plaza Building  
400 Deaderick Street  
Nashville, Tennessee 37243

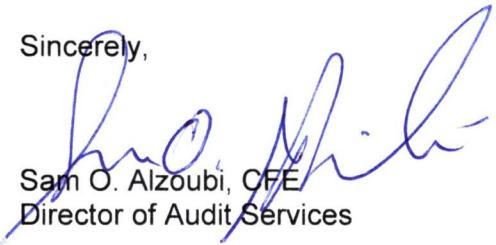
In accordance with the federal regulation found at *7 CFR Part 225.13*, your institution may appeal the overpayment identified by the monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services  
Appeals and Hearings Division, Clerks Office  
P.O. Box 198996  
Nashville, Tennessee 37219

If the Institution decides to appeal the amount of disallowed administrative and meals cost, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

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](mailto:sean.baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibits

cc: Allette Vayda, Director of Operations, Child and Adult Care Food Programs  
Debra Pasta, Program Manager, 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  
Elke Moore, Administrative Assistant 3, Child and Adult Care Food Program  
Comptroller of the Treasury, State of Tennessee

**Exhibit A**  
**Summary of Total of Claimed and Reconciled Meals**  
**Sponsor: Divine Deliverance PHC**  
**Review Month/Year: June/2018**  
**Claim Reimbursement Total: \$9,559.21**

<b>Meal Type Service</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets<sup>1</sup> &amp; Allowable 2nds to 2%</b>
Number of Participating Sites for Breakfast	1	1
Number of Participating Sites for Lunch	5	5
Number of 1 <sup>st</sup> Breakfast meals served	915	912 <sup>1</sup>
Number of 2 <sup>nd</sup> Breakfast meals served	18	18 <sup>1</sup>
Number of 1 <sup>st</sup> Lunch meals served	1,869	1,841 <sup>1</sup>
Number of 2 <sup>nd</sup> Lunch meals served	37	37 <sup>1</sup>

<sup>1</sup>Total allowable meals after any disallowance of meals as noted in all findings.

**Exhibit B:**

**Sponsor: Divine Deliverance PHC**  
**Site: Centennial Park (Sample)**  
**Review Month/Year: June 2018**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	20	20
Number of 1 <sup>st</sup> Lunch meals served	200	200
Number of 2 <sup>nd</sup> Lunch meals served	4	4

**Exhibit C:**

**Sponsor: Divine Deliverance PHC**  
**Site: Divine Deliverance PHC**  
**Review Month/Year: June 2018**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	20	20
Number of 1 <sup>st</sup> Breakfast meals served	915	912
Number of 2 <sup>nd</sup> Breakfast meals Served	18	18
Number of 1 <sup>st</sup> Lunch meals served	946	946
Number of 2 <sup>nd</sup> Lunch meals served	19	19

**Exhibit D:**

**Sponsor: Divine Deliverance PHC**  
**Site: East Pointe Apartments**  
**Review Month/Year: June 2018**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	4	4
Number of 1 <sup>st</sup> Lunch meals served	92	92
Number of 2 <sup>nd</sup> Lunch meals served	0	0

**Exhibit E:**

**Sponsor: Divine Deliverance PHC**

**Site: Forest Hill Park**

**Review Month/Year: June 2018**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	20	20
Number of 1 <sup>st</sup> Lunch meals served	538	510
Number of 2 <sup>nd</sup> Lunch meals served	11	11

**Exhibit F:**

**Sponsor: Divine Deliverance PHC**

**Site: Royal Arms Apartments**

**Review Month/Year: June 2018**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	4	4
Number of 1 <sup>st</sup> Lunch meals served	93	93
Number of 2 <sup>nd</sup> Lunch meals served	0	0



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COMMISSIONER

August 23, 2018

Mary Meadows, Director  
Divine Deliverance PHC  
2174 North Royal Street  
Jackson, Tennessee 38305-5991

**Notice of payment due to findings disclosed in the monitoring report for Summer Food Services Program (SFSP)**

Institution Name:	Divine Deliverance PHC
Institution Address:	2174 North Royal Street, Jackson, Tennessee 38305-5991
Agreement Numbers:	00683
Amount Due:	\$116.53
Due Date:	<b>September 24, 2018</b>

Based on the monitoring report issued, by the Audit Services Division within the Tennessee Department of Human Services, the Community and Social Services- Food Programs- CACFP & SFSP management has agreed with the findings which require your institution to reimburse the Department of Human Services the disallowed cost noted in the report

Please remit a check or money order payable to the **Tennessee Department of Human Services** in the amount noted above by the due date to:

**Fiscal Services 11<sup>th</sup> Floor  
Citizens Plaza Building  
400 Deaderick Street  
Nashville, Tennessee 37243-1403  
Tennessee Department of Human Services**

Please note that the disallowed meals cost/overpayment noted in the report 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](mailto:Allette.Vayda@tn.gov)

Thank you for your attention



# Corrective Action Plan for Monitoring Findings

**Instructions:** Please print in ink or type the information to complete this document. Enter the date of birth for each Responsible Principal and/or Individual in Section B. Attach the additional documentation requested. Enter your name, title and date of signature on the last page. Please sign your name in ink.

**Please return ALL pages of the completed Corrective Action Plan form.**

## Section A. Institution Information

Name of Sponsor/Agency/Site: Divine Deliverance PHC	Agreement No. 00683	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: 2174 North Royal St. Jackson, TN 38305

## Section B. Responsible Principal(s) and/or Individual(s)

Name and Title: Mary Meadows, Director	Date of Birth: / /
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## Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 8/23/18	Corrective Action Plan: 8/23/18
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## Section D. Findings

Findings:

1. The number of meal reported was incorrect
2. One Daily Meal count sheet did not have a signature of site personnel

The following measures will be completed within **30 calendar days** of my institution's receipt of this corrective action plan:

### Measure No. 1: The number of meals reported was incorrect

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name:

Position Title:

Name:

Position Title:

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

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When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

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Where will the Corrective Action Plan documentation be retained? Please identify below:

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How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

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**Measure No.2: One Daily Meal count sheet did not have a signature of site personnel**

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name:

Position Title:

Name:

Position Title:

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

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When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

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Where will the Corrective Action Plan documentation be retained? Please identify below:

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How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

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I certify by my signature below that I am authorized by the institution to sign this document. As an authorized representative of the institution, I fully understand the corrective measures identified above and agree to fully implement these measures within the required time frame. I also understand that failure to fully and permanently correct the findings in my institution's CACFP or SFSP will result in its termination from the program, and the placement of the institution and its responsible principals on the National Disqualified List maintained by the U.S. Department of Agriculture.

Printed Name of Authorized Institution Official:

Position:

Signature of Authorized Institution Official: \_\_\_\_\_

Date: / /

Signature of Authorized TDHS Official: \_\_\_\_\_

Date: / /

## **SUMMER FOOD SERVICE PROGRAM SPONSOR APPEAL PROCEDURES**

7 C.F.R. § 225.13 governs appeals in the Summer Food Service Program and the maximum time limit for processing appeals is nineteen (19) calendar days for the Summer Food Service Program as follows:

1. The Department shall notify the appellant (Sponsor) in writing of the grounds upon which the Department has based the action. The Department's notice of action shall be sent by certified mail, return receipt requested, and shall also state that the sponsor or food service management company has the right to appeal the Department's action.
2. Appealable actions are outlined in 7 C.F.R. § 225.13(a) and are: A denial of an application for participation; a denial of a sponsor's request for an advance payment; a denial of a sponsor's claim for reimbursement (except for late submission under 7 CFR § 225.9(d)(6)); the Department's refusal to forward to FNS an exception request by the sponsor for payment of a late claim or a request for an upward adjustment to a claim, a claim against a sponsor for remittance of a payment, the termination of the sponsor or a site, a denial of a sponsor's application for a site, a denial of a food service management company's application for a site; of a food service management company's registration, if applicable.
3. The time period allowed for filing the appeal where actions are appealable as specified in 7 C.F.R. § 225.13(a) is ten (10) calendar days from the date on which the notice of action sent by certified mail return receipt requested is received.
4. The appeal must be in writing and must conform to the requirements outlined in 7 C.F.R. § 225.13(b) (4), which are set forth in number (6) below.
5. The address to file an appeal is as follows:

**Tennessee Department of Human Services  
Appeals and Hearings Division, Clerk's Office  
P.O. Box 198996  
Nashville, TN 37219-8996  
Toll Free. (866) 757-8209  
Local (615) 744-3900  
Fax. (866) 355-6136  
AppealsClerksOffice.DHS@tn.gov**

6. The appellant is allowed to refute the charges in the notice of action in person, or by filing written documentation with the review official. If the appeal letter does not specifically request a hearing, a review of written documentation in lieu of a hearing will occur. To be considered, written documentation must be submitted by the appellant within seven (7) calendar days of submitting the appeal. An appellant is allowed the

opportunity to review information upon which the action described in the notice of action was based.

7. If the appellant requested a hearing in the appeal letter, the appellant shall be given at least five (5) calendar days advance written notice by certified mail, return receipt requested, of the date, time, and place of hearing.
8. If the appellant requested a hearing in the appeal letter, the hearing will be conducted within fourteen (14) calendar days of the receipt of the appeal. However, the hearing will not be held before the appellant's written documentation is received where the appellant has requested to submit the written documentation. The appellant may retain legal counsel or may be represented by another person. If the appellant institution or sponsoring agency is a corporation, partnership or other legally created entity, then the sponsoring institution or agency must be represented by an attorney. Otherwise, the individual representing the agency will have limited participation in the hearing. If the appellant institution or sponsoring agency is a natural person (not a corporation, partnership or other artificial entity), he/she may retain an attorney, represent themselves or be represented by another person. Failure of the appellant's representative to appear at a scheduled hearing shall constitute the appellant's waiver of the right to a personal appearance before the review official, unless the review official agrees to reschedule the hearing. A representative of the State agency shall be allowed to attend the hearing to respond to the appellant's testimony and written information and to answer questions from the review official. The review officer shall be independent of the original decision-making process.
9. Within five (5) working days after receiving the written documentation, and where a hearing was not requested in the appeal letter, the administrative review official, based on a full review of the administrative record, will inform the appellant, by certified mail, return receipt requested, of the official's determination.
10. Within five (5) working days after the hearing has been held, when a hearing was requested in the appeal letter, the hearing official, based on a full review of the administrative record, will inform the appellant, by certified mail, return receipt requested, of the official's determination.
11. 7 CFR. § 225.13(11) requires the Program's administrative action to remain in effect during the appeal process.
12. Participating sponsors and sites may continue to operate during an appeal of a termination.
13. Reimbursement shall be paid for meals served during the appeal process if the administrative review determination overturns the Program's administrative action that was appealed.

14. If the sponsor or site has been terminated for the reason of imminent dangers to the health or welfare of children, the operation shall not be allowed to continue during the appeal process and this reason shall be specified in the notice of action.
15. The review official will make a determination based on information provided by the State agency and the appellant, and on Program regulations.
16. The determination made by the hearing official is the final administrative determination provided under 7 225.13(12), and will become the Final Order and set forth the time limits for seeking judicial review.