



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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COMMISSIONER

**Certified Mail - Return Receipt # 7017066000035705395**

October 9, 2018

Robin Mayweather, Executive Director  
Trina Owens, Board President  
Red Robins Academy of Learning, LLC  
3311 Kimball Avenue  
Memphis, Tennessee 38111-3846

**RE: Notice of Serious Deficiency for Summer Food Services Program (SFSP) Agreement Number 00-122 and Demand for Overpayment**

Dear Ms. Mayweather,

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 Red Robins Academy of Learning, LLC. Application Agreement Number 00122, on August 7–10, 2018, August 13-15, 2018, and August 27, 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.

Based on our review of the Sponsor's records and information provided, the Sponsor had 18 feeding sites operating during the review period of June 2018. In addition, we conducted site visits in August 2018 to selected feeding sites; any issues noted will be included in this report.

**Background**

SFSP 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 SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement. We inspected meal count 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 meal services at **0044 Mississippi Boulevard, June 12, 2018, 0002 Prescott Place Apartments, June 7, 2018, and 0060 Ridgeway Crossing, June 13, 2018.**

Additionally, we conducted unannounced meal observances at 0052 Corning Village, 0061 Lakes at Ridgeway, and 0050 WKNO PBS Kids on August 02, 2018.

**SERIOUS DEFICIENCY DETERMINATION**

Based on the monitoring review, the Department has determined that Red Robins Academy of Learning, LLC is seriously deficient in its operation of the SFSP. In addition, the Department has identified Robin Mayweather, Executive Director and Trina Owens, Board President as responsible for the serious deficiencies in light of their responsibility for the overall management of Red Robins Academy of Learning, LLC’s SFSP.

If Red Robins Academy of Learning, LLC 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 Red Robins Academy of Learning, LLC’s, agreement to participate in the SFSP.

The authorization for this action is found in Paragraph 2.m. of your SFSP Provider Agreement and in the SFSP regulations at 7 C.F.R. § 225.11(c). You may not appeal a finding of serious deficiency.

**SERIOUS DEFICIENCIES AND REQUIRED CORRECTIVE ACTION**

The following paragraphs detail each serious deficiency and the corrective action required.

Our review of the Sponsor’s records for June 2018 disclosed the following:

**1. The Sponsor reported the number of meals as served incorrectly**

Condition

Based on our review of the claim for reimbursement summary for June 2018, we noted that the Sponsor reported 213 breakfast meals, 1,982 am supplements, 19,159 lunch meals, 4,495 pm supplements and 273 supper meals as served. However, our review of the available records reconciled 213 breakfast meals, 1,428 am supplements, 18,312 lunch meals, 4,232 pm supplements, and 273 supper meals as served, prior to any meal disallowances. The Sponsor overreported the number of am supplements by 554, overreported the number of lunch meals by 847 and overreported the number of pm supplements by 263, prior to any disallowance. The differences were based on the following:

**AM Supplement meals**

Name of Site	Reported Meals	Reconciled meals
0019 Greater Middle Baptist Church	717 am supplement meals	163 am supplement meals

**Lunch meals**

Name of Site	Reported Meals	Reconciled meals
0020 American Way Head Start	217 lunch meals	205 lunch meals
0019 Greater Middle Baptist Church	717 lunch meals	626 lunch meals
0048 Grow Memphis	2,084 lunch meals	2,093 lunch meals
0054 Harmony Parks	326 lunch meals	303 lunch meals

Apartments		
0030 Kimball Cabana	1,949 lunch meals	1,353 lunch meals
0060 Ridgeway Crossing	1,254 lunch meals	1,210 lunch meals
0050 WKNO PBS Kids	1,286 lunch meals	1,196 lunch meals

**PM Supplement meals**

Name of Site	Reported Meals	Reconciled meals
0053 Bolivar SFSP	1,117 pm supplement meals	1,119 pm supplement meals
0030 Kimball Cabana	998 pm supplement meals	733 pm supplement meals

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... 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 claims for reimbursement are completed based on proper supporting documents.

This is a repeat finding from the report dated February 27, 2017.

**2. The Sponsor claimed meals outside of the approved meal service operation dates**

Condition

The Sponsor claimed meals outside of the approved meal service operation dates. The following chart details the meals claimed outside of the approved meal service operation dates:

Name of Site	Approved dates of operation	Meal service claim date	Disallowed meals
0053 Bolivar SFSP	Start: 06/06/18 End: 08/03/18	06/04/18	49 lunch meals 49 pm supplements
		06/05/18	52 lunch meals 52 pm supplements
0049 Cottonwood Apartments	Start: 06/04/18 End: 08/03/18	06/01/18	71 lunch meals
0048 Grow Memphis	Start: 06/04/18 End: 08/04/18	06/01/18	75 lunch meals
0047 St. Mark M.B. Church	Start: 06/04/18 End: 08/03/18	06/01/18	40 lunch meals
0050 WKNO PBS Kids	Start: 06/06/18 End: 08/03/18	06/01/18	50 lunch meals
		06/04/18	65 lunch meals
		06/05/18	60 lunch meals
0060 Ridgeway Crossing	Start: 06/12/18 End: 08/03/18	06/11/18	49 lunch meals

As a result 511 lunch meals and 101 pm supplements were disallowed.

Criteria

According to the USDA SFSP Administrative Guide 2016 edition, page 133, meals served outside of approved dates of operation are considered non-reimbursable.

Recommendation

The Sponsor should ensure only meals served during the approved dates of operation are claimed for reimbursement.

**3. The Sponsor claimed meals that were not approved to be served at a feeding site**

Condition

The Sponsor claimed meals that they were not approved to serve at **0019 Greater Middle M.B. Church**. The feeding site was approved to serve a lunch and a pm supplement on May 24, 2018. The Sponsor submitted an application revision in TIPs on June 8, 2018, and was approved to serve supper only. Another application revision was submitted on June 19, 2018, and the Sponsor was approved to serve an am supplement and lunch.

The Sponsor claimed 163 am supplements between the dates of June 1, 2018 and June 8, 2018. The Sponsor claimed 247 lunch meals between the dates of June 8, 2018 and June 18, 2018. Therefore, 163 am supplements and 247 lunch meals that were served outside the approved dates were disallowed.

Criteria

According to the USDA SFSP Administrative Guide 2016 edition page, 133 meal patterns or types not approved by the State agency are considered non-reimbursable.

Recommendation

The Sponsor should claim for reimbursement only meals approved by DHS food program management.

**4. The Sponsor provided menus that did not meet the USDA meal pattern requirements**

**This is a Serious Deficiency**

Condition

A reimbursable breakfast meal consists of milk, a vegetable/fruit/full-strength juice, grain/grain alternative, and Meat and Meat Alternates (Optional). A reimbursable lunch meal and supper meal consists of milk, a grain/grain alternative, a meat or meat alternate, a vegetable, and a fruit or vegetable component.

The menus provided by the Sponsor had the following deficiencies:

<b>Name of Site(s)</b>	<b>Date</b>	<b>Deficient Component</b>	<b>Meal Disallowance</b>
<b>0020 American Way Head start</b>	06/11/18	Deficient Component: Fruit/Vegetable/Juice Menu Listed: Scrambled eggs,	10 breakfast meals

		whole wheat toast and milk	
	06/25/18	Deficient Component: Fruit/Vegetable/Juice Menu Listed: Scrambled eggs, whole wheat toast and milk	8 breakfast meals
	06/26/18	Deficient Component: Fruit/Vegetable/Juice Menu Listed: Cheesy grits, sausage and milk	9 breakfast meals
	06/28/18	Deficient Component: Fruit/Vegetable/Juice Menu Listed: Sausage, biscuits, jelly and milk	9 breakfast meals
	06/27/18	Deficient Component: Second fruit/vegetable/juice Menu Listed: Breaded Pollock fish nuggets, coleslaw and milk	12 lunch meals
0002 Prescott Place Apts. 0019 Greater Middle M.B. Church 0030 Kimball Cabana 0044 Mississippi Blvd. 0047 St. Mark M.B. Church	06/01/18	Deficient Component: Second fruit/vegetable/juice Menu Listed: Sliced ham, sliced bread, carrots, milk and Mott's real fruit snacks	92 lunch meals 30 lunch meals 81 lunch meals 73 lunch meals Meals disallowed in finding 2
0053 Bolivar SFSP 0052 Corning Village 0049 Cottonwood Apts. 0059 Eden at Watersedge 0055 Goodwill Villages 0048 Grow Memphis 0054 Harmony Parks Apts. 0030 Kimball Cabana 0061 Lakes at Ridgeway 0050 WKNO PBS Kids 0002 Prescott Place Apts	06/11/18	Deficient Component: Second fruit/vegetable/juice Menu Listed: Turkey and cheese, sliced bread, carrots with ranch dip, milk and Mott's real fruit snacks	75 lunch meals 67 lunch meals 81 lunch meals 10 lunch meals 83 lunch meals 78 lunch meals 22 lunch meals 98 lunch meals 2 lunch meals 60 lunch meals 90 lunch meals Meals disallowed in finding 2

0060 Ridgeway Crossing			
<b>0053 Bolivar SFSP</b> <b>0052 Corning Village</b> <b>0049 Cottonwood Apts.</b> <b>0059 Eden at Watersedge</b> <b>0055 Goodwill Villages</b> <b>0048 Grow Memphis</b> <b>0054 Harmony Parks Apts.</b> <b>0030 Kimball Cabana</b> <b>0050 WKNO PBS Kids</b> <b>0060 Ridgeway Crossing</b> <b>0002 Prescott Place Apts.</b>	06/14/18	Deficient Component: Second fruit/vegetable/juice Menu Listed: Turkey and cheese, sliced bread, salad mix with cheese and ranch cup, milk and Mott's real fruit snacks	75 lunch meals 95 lunch meals 82 lunch meals 26 lunch meals 82 lunch meals 86 lunch meals 28 lunch meals 90 lunch meals 60 lunch meals 107 lunch meals 100 lunch meals
<b>0053 Bolivar SFSP</b> <b>0052 Corning Village</b> <b>0049 Cottonwood Apts.</b> <b>0059 Eden at Watersedge</b> <b>0055 Goodwill Villages</b> <b>0048 Grow Memphis</b> <b>0054 Harmony Parks Apts.</b> <b>0061 Lakes at Ridgeway</b> <b>0050 WKNO PBS Kids</b> <b>0060 Ridgeway Crossing</b> <b>0019 Greater Middle M.B. Church</b> <b>0002 Prescott Place Apts</b>	06/27/18	Deficient Component: Second fruit/vegetable/juice Menu Listed: Ham and cheese, sliced bread, carrots with ranch dip, milk and Mott's real fruit snacks	69 lunch meals 90 lunch meals 100 lunch meals 47 lunch meals 87 lunch meals 98 lunch meals 16 lunch meals 17 lunch meals 60 lunch meals 111 lunch meals 40 lunch meals  73 lunch meals 149 lunch meals

<b>0044 Mississippi Blvd</b>			
<b>0062 Christ in You Faith Temple</b>	06/18/18	Deficient Component: Second fruit/vegetable/juice Menu listed: Hotdog with bun, carrots with ranch, milk, Mott's real fruit snacks, mustard and ketchup packet	65 supper meals

As a result, 36 breakfast meals, 2,742 lunch meals, and 65 supper meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (d) states, "The meal requirements for the Program are designed to provide nutritious and well-balanced meals to each child. Sponsors shall ensure that meals meet all of the requirements. ..."

According to the USDA Nutrition Guide, SFSP, page 13, an allowable fruit is a fruit such as apples, bananas, blackberries, cantaloupe, grapes, kiwi, mangoes, oranges, pears, pineapple, plums, raspberries, strawberries, watermelon, full strength (100%) fruit juice.

According to The Food Buying Guide for Child Nutrition Programs, section 3 (fruits), page 6, snack type foods made from fruits do not meet the requirement of a fruit component.

Recommendation

The Sponsor should ensure all menus for meals served meet the USDA meal pattern requirements.

**5. The Sponsor overstated/understated the number of meals eligible for reimbursement**

Condition

The Sponsor claimed meals as served for which the meal count sheets indicated more or fewer meals documented as served. For example, On June 06, 2018, the meal count sheet showed that one meal was marked at the point of service, however, the Sponsor claimed 12 meals as served, resulting in 11 meal disallowed. Below is a summary of the overstated/understated meals:

Site Name	First Meals Allowed/ Disallowed	Date of Meal
<b>0020 American Way Head Start</b>	-11 breakfast meals	06/06/18
	-30 lunch meals	06/08/18, 06/11/18, 06/12/18
<b>0049 Cottonwood Apartments</b>	-12 lunch meals	06/28/18
<b>0059 Eden at Watersedge</b>	-199 lunch meals	06/22/18, 06/25/18, 06/26/18, 06/27/18 <sup>1</sup> , 06/28/18, 06/29/18
<b>0030 Kimball Cabana</b>	+1 pm supplement meal	06/21/18
<b>0050 WKNO PBS Kids</b>	-4 lunch meals	06/20/18, 06/21/18

<sup>1</sup>Meals disallowed in finding 4.

As a result, 11 breakfast meals and 245 lunch meals were disallowed. One pm supplement meal was allowed.

Criteria

According to the USDA SFSP Administration Guide 2016 edition, pages 66 and 184, meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported.

According to the USDA SFSP Administrative Guide 2016 edition, pages 139 and 184, 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 be asked to mail the records to the sponsor’s office. When they collect the site records, sponsors should check for the site supervisor’s signature.

Recommendation

The Sponsor should ensure site personnel count and document meals as they are served to ensure an accurate count of meals served.

**6. Point of Service meal count sheets were not signed or dated by site personnel**

Condition

Point of service meal count forms did not have the signature of site personnel on any of the meal count sheets listed below. The meal count sheet for 0059 Eden at Watersedge only had a date, but no signature. The chart below details the deficiencies and disallowances:

<b>Name of Site</b>	<b>Disallowed Meals</b>	<b>Date of Meal Service</b>
<b>0059 Eden at Watersedge</b>	60 lunch meals	06/13/18, 06/14/18 <sup>1</sup> , 06/20/18
<b>0019 Greater Middle M.B. Church</b>	98 lunch meals	06/19/18, 06/20/18, 06/21/18
<b>0054 Harmony Park Apartments</b>	132 lunch meals	06/13/18,06/18/18, 06/19/18 06/20/18, 06/21/18

<sup>1</sup>Meals disallowed in Finding 4.

As a result, 290 lunch meals were disallowed.

Criteria

The USDA SFSP Administrative Guide 2016 edition page 184 states, “The site supervisor must sign and date the meal count form.” Page 139 states in part when site records are collected, Sponsors should check for the site supervisor’s signature.

Recommendation

The Sponsor should ensure all meal count forms (sheets) are signed and dated by the feeding site supervisor.

**7. The number of meals reported exceeded the feeding site's approved level of meal service**

Condition

Our review of the Sponsor's records revealed the following:

<b>Name of Site and serving capacity</b>	<b>Date</b>	<b>Number of meals reported</b>	<b>Number of meals disallowed</b>
<b>0052 Corning Village Capacity 125</b>	06/22/18	130 lunch meals	5 lunch meals
	06/28/18	136 lunch meals	11 lunch meals
<b>0047 St. Mark M.B. Church, Capacity 50</b>	06/06/18	51 lunch meals	1 lunch meal
	06/07/18	53 lunch meals	3 lunch meals
<b>0055 Goodwill Villages, changed to 100</b>	06/15/18	103 lunch meals	3 lunch meals

As a result, 23 lunch meals were disallowed.

Criteria

The USDA SFSP Administrative Guide 2016 edition page 133 indicates that a meal is non-reimbursable if the meal is in excess of the approved level of meal service.

Recommendation

The Sponsor should ensure meals are not claimed above the maximum approved level of meal service prior to the submission of a claim.

**8. A feeding site did not appear to have proper storage of food during delivery**

Condition

On June 13, 2018, Audit Services staff arrived at **0060 Ridgeway Crossing** to observe a lunch meal service. The feeding site personnel arrived and began serving meals from the back of a covered truck. The feeding site personnel stated that the delivery bus broke down at the previous feeding site and this was an alternate means to transport meals. The milk was stored in a cooler, however the lunch meals were not. The meal consisted of bologna on bun, fruit cup, lettuce with cheese, and milk. We observed 24 lunch meals served.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (a) states, "Sponsors shall ensure that in storing, preparing, and serving food, proper sanitation and health standards are met which conform with all applicable State and local laws and regulations. Sponsors shall ensure that adequate facilities are available to store food or hold meals..."

The Summer Food Service Program 2016 *Administrative Guide* for sponsors, page 24, states, “sponsors of mobile sites must take extra precautions to ensure that food is safe for children to eat. State and local health and safety standards must be met at all times. At a minimum, food must be maintained at proper temperatures along the entire delivery route, and temperatures must be monitored with a food thermometer.”

#### Recommendation

The Sponsor should ensure meals have adequate storage to prevent food from spoilage.

### 9. The number of meals reported during a meal service observation at a feeding site was incorrect

#### Condition

The Sponsor did not correctly claim the meals observed by Audit Services staff during an onsite visits as followed:

On August 02, 2018 Audit Services staff completed an unannounced on-site visit at **0052 Corning Village** to observe a lunch meal service. Audit Services staff observed 40 meals served; however, according to the meal count sheet submitted, the Sponsor claimed 46 lunch meals as served. As a result, six (6) lunch meals were disallowed for August 2018.

#### Criteria

*Title 7 of the Code of Federal Regulations, Section 225.9(d)(5)* states in part “... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question....”

#### Recommendation

The Sponsor should ensure feeding site personnel submit accurate meal count sheets.

### 10. Meals were consumed off feeding site

#### Condition

On June 13, 2018, Audit Services staff observed a lunch meal service at **Ridgeway Crossing** at which 24 lunch meals were observed, and nine (9) lunch meals were taken off site. The feeding site personnel stated there was a heat advisory; however, the proper documentation, in accordance with USDA requirements, was not maintained. The Sponsor provided documentation of the heat index; however, the Sponsors must document the National Weather Service excessive heat advisory, excessive heat warning or excessive heat watch.

On August 02, 2018 Audit Services staff observed a lunch meal service at **0052 Corning Village**. The meal consisted of a hot dog on a bun, carrots or celery, apple or orange, and milk. 40 meals were observed, and 33 were taken off site.

As a result, 33 meals were disallowed for August 2018.

#### Criteria

The Summer Food Service Program 2016 *Administrative Guide* for sponsors, page 133 states meals are non-reimbursable if they are consumed off-site.

According to USDA Memorandum Demonstration Project for Non-Congregate Feeding for Outdoor Summer Feeding Sites Experiencing Excessive Heat, Memo Code: SP16-2017, SFSP 14-2014, page 4, "Sponsors must document the NWS Excessive Heat Advisory, Excessive Heat Warning, or Excessive Heat Watch and maintain the records on file for review. Meals taken offsite may only be claimed on days for which documentation is maintained. Sponsors must print an electronic copy of the NWS notice...this notice is only posted on this site on the day on which the area experienced extreme heat, so if this is not documented on the day of extreme heat, it cannot be verified later."

#### Recommendation

The Sponsor should ensure that meals are consumed at the site, if the meals are to be claimed for reimbursement. If there is a heat advisory, the Sponsor should ensure that proper documentation are maintained.

### **11. The Sponsor served non-unitized meals**

#### Condition

On June 13, 2018, Audit Services staff observed a lunch meal service at **0060 Ridgeway Crossing**. 24 meals were observed. Meals were observed being served separate from the milk. Four children refused milk.

As a result, four (4) lunch meals were disallowed.

#### Criteria

The Summer Food Service Program 2016 *Administrative Guide* for sponsors, page 133 states meals are non-reimbursable if they are not served as a complete unit unless the Sponsor is practicing offer versus serve.

#### Recommendation

The Sponsor should ensure meals are served as a complete unit.

### **12. Personnel at four feeding sites were not trained**

#### Condition

- The meal count documentation provided by the Sponsor was completed and signed by feeding site personnel who were not trained at **0062 Christ in You Faith Temple, 0019 Greater Middle M.B. Church, 0047 St. Mark M.B. Church, and 0050 WKNO PBS Kids**. The documentation provided by the Sponsor did not list the individuals' names as being trained. It is best practice for trained personnel to sign the meal count documentation as it is a required training topic.

#### Criteria

Title 7 of the Code of Federal Regulations, Section 225. 15 (d)(1) states, "Each sponsor shall hold Program training sessions for its administrative and site personnel and shall allow no site to operate until personnel have attended at least one of these training sessions...Training of site personnel shall, at a minimum, include: the purpose of the Program; site eligibility; recordkeeping; site operations;

meal pattern requirements; and the duties of a monitor... Each site shall have present at each meal service at least one person who has received this training.”

#### Recommendation

The Sponsor should ensure feeding site personnel are provided the proper training in administrating the SFSP requirements.

### **13. The Sponsor operated an open feeding site as a closed feeding site and did not provide documents to support the claim**

#### Condition

During our meal service observation at **0050 WKNO PBS Kids** on August 02, 2018, Audit Services staff spoke with the feeding site supervisor who expressed that the meal service was offered to participants who are enrolled in the **WKNO PBS Kids** summer program only. He does not allow anyone to “walk off of the streets” and enter the building to participate in the feeding program. The feeding site is approved as an open site and meal service access should be available to all children requesting a meal at the site. We requested attendance records from the Sponsor to ensure attendance was monitored as required for closed sites whose eligibility is determined by household applications, and the Sponsor did not provide the additional information.

#### Criteria

The USDA SFSP Administrative Guide 2016 edition, page 12, states, “...Sponsors of open sites must take the necessary steps to allow meal service access to all children requesting a meal at the site. Information regarding the meal service at open sites must be publicized in the community served...”

The USDA SFSP Administrative Guide 2016 edition, page 13, concerning closed sites states, “If site eligibility is based on household applications the sponsor must carefully monitor actual participation during its early program visits to ensure that the 50 percent level is actually reached”

#### Recommendation

The Sponsor should make meals available to all children requesting a meal at open sites and publicize information regarding the meal service in the area the meal will be served.

### **14. Feeding site personnel did not complete the point of service meal count sheet during a meal service observation**

#### **This is a Serious Deficiency**

#### Condition

During our observation of a meal service at **0050 WKNO PBS Kids** on August 02, 2018, we observed that the feeding site personnel did not complete the point of service meal count sheet. We observed 20 lunch meals. The meal counts sheet was already populated for 60 meals served. The feeding site supervisor stated the director completes the meal count forms daily and he is responsible for watching the children during the meal service.

The Sponsor prepopulation of the meal counts sheets or block claiming is not allowed activity and may result in disallowance of meals if this activity continues.

As a result, 40 lunch meals were disallowed for August 2018.

#### Criteria

According to the USDA SFSP Administration Guide 2016 edition, pages 66 and 184, meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported.

According to the USDA SFSP Administrative Guide 2016 edition, pages 139 and 184, 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 be asked to mail the records to the sponsor's office. When they collect the site records, sponsors should check for the site supervisor's signature.

#### Recommendation

The Sponsor should ensure that the point of service meal count sheets completed at the actual point of meal service.

### **15. The Sponsor served meals without milk to two children during a meal service observation**

#### Condition

During our observation of a lunch meal service at **WKNO PBS Kids** on August 02, 2018 consisted of turkey and cheese on a bun, carrots or celery, an apple and milk. Two children did not get milk during the meal service observation.

As a result two meals were disallowed for August 2018.

#### Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (d) states, "The meal requirements for the Program are designed to provide nutritious and well-balanced meals to each child. Sponsors shall ensure that meals meet all of the requirements.

#### Recommendation

The feeding site personnel should ensure each participant receives all components of the meal as required by the USDA meal pattern.

### **16. The Sponsor did not comply with the feeding sites monitoring requirements**

#### **This is a Serious Deficiency**

#### Condition

Our review of the Sponsor's first week and first four week monitoring documentation revealed that the Sponsor did not comply with monitoring requirements as followed:

#### First week monitoring deficiencies

- The Sponsor did not provide documentation of the first week monitoring visit for **0060 Ridgeway Crossing, 0053 Bolivar SFSP, 0052 Corning Village, 0059 Eden at Watersedge, 0055 Goodwill Villages, 0054 Harmony Park Apts., 0061 Lakes at Ridgeway and 0047 St. Mark M.B. Church**. The said sites are new sites per the site applications and the first week monitoring visit is required for all new sites.
- **0030 Kimball Cabana and 0001 Mt. Zion Baptist Church** operated last year. The Sponsor did not provide documentation of the first week visits and per the TIPS application the Sponsor did not request a waiver for the first week monitoring visit.
- The first week monitoring visit for **Cottonwood Apartments** was not conducted during the first week of operation.

First four week monitoring deficiencies

- The Sponsor did not provide first four week monitoring documentation for **0062 Christ in You Faith Temple**.
- No follow-up documentation when corrective action was noted for **0050 WKNO PBS Kids**.
- All forms were not signed by the site supervisor.
- Meal counts were not completed on the first four week monitoring documentation at **0002 Prescott Place Apartments, 0054 Harmony Park Apartments, 0048 Grow Memphis, 0019 Greater Middle M.B. Church, 0055 Goodwill Villages, 0059 Eden at Watersedge, 0049 Cottonwood Apartments or 0053 Bolivar SFSP**.

Criteria

*Title 7 of the Code of Federal Regulations, Section 225.15 (d) (2)* states, “(2) Sponsors shall visit each of their sites at least once during the first week of operation under the Program and shall promptly take such actions as are necessary to correct any deficiencies.”

*Title 7 of the Code of Federal Regulations, Section 225.15 (d) (3)* states, “Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews.”

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Summer Food Service Program 2016 *Administration Guide* for Sponsors p. 119 states, “Records of visits and reviews will help sponsors assess the operation of sites. Records are only useful, however, when they are carefully reviewed by sponsor personnel and when follow-up monitoring is scheduled to ensure that any corrective actions have been taken to improve site operations.”

Recommendation

The Sponsor should ensure monitoring reviews are completed and documented properly as required and a reasonable level of monitoring is completed thereafter.

**17. The “And Justice For All” poster and a menu was not posted at one site**

Condition

On August 02, 2018, an unannounced lunch meal service observation was conducted at **0050 WKNO PBS Kids**. The “And Justice For All” poster was not displayed in a prominent place as required.

#### Criteria

The Summer Food Service Program 2016 *Administrative Guide* for sponsors, page 121, states, “All sponsors and their sites are required to display in a prominent place at the site and in the sponsor’s office, the “And Justice For All” poster developed by USDA or approved by FNS.

#### Recommendation

The Sponsor should ensure the “And Justice For All” poster is displayed in a prominent place at all sites.

### **18. The Sponsor did not comply with the required collection of Racial and Ethnic Data information**

#### Condition

Our review of the Sponsor’s Racial and Ethnic Data documentation revealed that the Sponsor did not comply with the requirements as followed:

- The racial and ethnic data form provided by the Sponsor for **0019 Greater Middle M.B. Church** was dated 06/28/18 but was not completed.
- On June 28, 2018, the Sponsor reported 29 participants on the racial/ethnic data form for **0054 Harmony Park Apartments**, however, the meal count documentation reports 12 participants.
- The date of the racial/ethnic data form submitted for **0030 Kimball Cabana** was not a date that the site operated, according to the meal count documentation submitted.
- There was no documentation of racial and ethnic data for **0047 St. Mark M.B. Church** provided by the Sponsor.

#### Criteria

The *United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations 7 CFR Section 225.7 (g)(1)* states, “Each State agency shall comply with all requirements of title VI of the Civil Rights Act of 1964, title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and the Department’s regulations concerning nondiscrimination (7 CFR parts 15, 15a and 15b), including requirements for racial and ethnic participation data collection, public notification of the nondiscrimination policy, and reviews to assure compliance with such policy, to the end that no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under, the Program.”

According to the USDA FNS Summer Food Service Program 2016 *Administrative Guide*, page 122, states, in part, “The sponsors must collect ethnic/racial category data each year by ethnic/racial category for each site under the sponsor’s jurisdiction...”

#### Recommendation

The Sponsor should ensure that the racial and ethnic data collection are collected and maintained as required by USDA requirements.

**19. The number of days of operation was reported incorrectly**

Condition

Our review of the Sponsor’s documentation for operation days in June 2018 disclosed that the number of days each site operated was not correct. The following sites were reported incorrectly:

<b>Name of Site</b>	<b>Meal operation reported incorrectly</b>	<b>Number of operation days reported</b>	<b>Number of operation days reconciled</b>
<b>0020 American Way Head Start</b>	Lunch	20 days of operation	19 days of operation
<b>0053 Bolivar SFSP</b>	Lunch PM Supplement	18 days of operation 18 days of operation	19 days of operation 19 days of operation
<b>0049 Cottonwood Apartments</b>	Lunch	20 days of operation	21 days of operation
<b>0019 Greater Middle Baptist Church</b>	AM Supplement Lunch	21 days of operation 21 days of operation	06 days of operation 19 days of operation
<b>0054 Harmony Park Apartments</b>	Lunch	18 days of operation	14 days of operation
<b>0030 Kimball Cabana</b>	Lunch PM Supplement	21 days of operation 21 days of operation	15 days of operation 15 days of operation
<b>0061 Lakes at Ridgeway</b>	Lunch	14 days of operation	11 days of operation
<b>0050 WKNO PBS Kids</b>	Lunch	18 days of operation	20 days of operation
<b>0060 Ridgeway Crossing</b>	Lunch	14 days of operation	15 days of operation

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, “... 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 review meal count sheets to ensure operating days are correct when submitting the claim for reimbursement.

**20. The Sponsor did not maintain adequate financial management system**

**This is a Serious Deficiency**

Condition

The Sponsor’s financial management system consisted of a spreadsheet that listed the dates, vendor names, amounts and brief description of the purchases made for 2018 SFSP. Missing were the sources of income/revenue (DHS reimbursement claims were not documented in the accounting records as well as a loan to initially fund the SFSP) and cash flow transactions that document operating activities of the organization. The following discrepancies were noted:

a. DHS reimbursements are deposited into Sponsor’s general fund bank account, and then transferred by the Sponsor to SFSP bank account. We noticed that a total of \$46,623.15 of DHS June 2018 reimbursement was not deposited into SFSP bank account or recorded in the accounting records. See Table 1

***Sponsor should transfer funds totaling \$46,623.15 into the SFSP bank account.***

b. The Sponsor paid \$6,348.91 in cash for 79 expenditures in June 2018; however, we could not reconcile the cash disbursements to the SFSP bank account. Since the accounting records do not include any sources of income, we could not determine the cash flow for these transactions in the accounting records.

c. We noticed during our review of the Sponsor’s receipts that there were 18 different credit cards used to pay vendors in June 2018 totaling \$4,576.03. According to the Sponsor, these credit card purchases were made by the site managers and they were not reimbursed for these purchases. These credit card payments should have been treated as donations in the Sponsor’s accounting records and not expenses to the SFSP program. See Table 2.

d. The Sponsor’s June 2018 SFSP bank account statement disclosed a \$5,000 transfer to another bank account of the Sponsor. The Executive Director stated that the \$5,000.00 transfer was for a loan repayment to start the 2018 SFSP program. The loan receipt and repayment of this loan was not recorded in the Sponsor’s records. Also, the Sponsor could not provide documentation on how the \$5,000 was spent for SFSP program.

***Sponsor should transfer \$5,000 back into the SFSP bank account.***

**Table 1 – SFSP June Bank Deposits**

	Transactions	Date	Total
1	June 2018 Reimbursement	7/11/2018	\$82,721.15
2	Sponsors June Transfer Bank Deposit to SFSP Account	7/17/2018	\$36,098.00

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**June SFSP Food Bank Account Deposit  
(under)/over (\$46,623.15)**

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**Table 2 – No Support to Reconcile Credit Card Payments**

<b>#</b>	<b>Credit Card Ending Number</b>	<b>Number of Transactions</b>	<b>Total</b>
1	475	2	\$ 24.84
2	561	1	\$ 60.61
3	1068	2	\$ 398.90
4	1122	1	\$ 3.16
5	1834	5	\$ 205.05
6	2132	4	\$ 199.27
7	2960	1	\$ 36.59
8	3125	1	\$ 43.70
9	3698	5	\$ 765.33
10	4725	1	\$ 10.16
11	6677	2	\$ 46.73
12	6956	1	\$ 119.06
13	7339	1	\$ 58.58
14	7976	7	\$ 1,205.91
15	8039	1	\$ 35.01
16	8099	1	\$ 17.96
17	9100	7	\$ 970.69
18	9140	1	\$ 49.73
19	Unable to Determine	2	\$ 218.75
<b>Total</b>			<b>\$4,470.03</b>

Criteria

FNS Instruction 796-4 Rev. 4, Section VI, “Definitions” defines “financial management” as “that aspect of management which is directed to the effective control over, and accountability for, all funds, property, and other assets to assure that they are safeguarded and used efficiently to fulfill authorized purposes. Financial management includes such activities as budgeting, accounting, costing standards, management of revenues, management of property, procurement standards, and fiscal audits. Records of these activities must be supported by source documents to accurately and completely disclose the sources and applications of funds.”

FNS Instruction 796-4 Rev. 4, Section VIII, “Financial Management Standards” states:

At a minimum, state agency and sponsor financial management systems shall provide: (1) Accounting records, which are supported by source documents, (2) Records which show the source and application of funds and contain information pertaining to reimbursement funds (e.g., authorization, obligations, unobligated balances, assets, liabilities, and outlays) and income. (3) Accurate, current, and complete disclosure of the financial transactions of the program. (4) Effective control over, and accountability for, all funds, property, and other program assets to assure that they are safeguarded and used solely for authorized purposes. (5) Comparison of actual outlays against budgeted amounts. (6) Organization-wide audits to determine, at a minimum, the fiscal integrity of financial transactions and reports, and compliance with laws, regulations, and administrative requirements. (7) A systematic method to assure timely and appropriate resolution of all audit findings and recommendations (including organization-wide).

FNS Instruction 796-4 Rev. 4, Section X.A.2.e states, “Records maintained in support of the cost of purchased food used shall include as a minimum: ... (5) canceled checks or other forms of receipts of payment.”

#### Recommendation

The Sponsor should maintain an adequate financial system. Documentation of sources and uses of funds, and internal controls for accountability and recordkeeping of all financial transactions should be maintained.

### **21. Payroll records documenting time worked were incomplete and were not accurately allocated to SFSP**

#### Condition

We reviewed a sample of 11 employees’ payroll records and noted the following discrepancies:

- The Sponsor did not maintain adequate time keeping records. Nine of the 11 employees sampled, did not either record their time in or time out each work day. Two of the employees just listed their names and did not record any time work.
- Time keeping records were not signed by a supervisor as evidence of review and approval.
- The Executive Director and the Assistant Coordinator worked in the day care center and SFSP but did not allocate actual time spent working in SFSP on their time sheets.

#### Criteria

FNS Instruction 796-4 Rev. 4, Section X.A.1, “Compensation for Program Labor” states, “... a daily log or other valid record must document the amount of time spent by each person on SFSP food service duties.”

USDA Administration Guide for SFSP, page 142, states, “Sponsors must keep accurate time and attendance records for all labor costs that are attributed to the SFSP.”

USDA Administration Guide for SFSP, page 143, states, “Records must be maintained that document the amount and purpose of all administrative costs attributed to SFSP. For example, time and attendance records must be kept to document labor costs.”

Per the Sponsors Viability, Capability and Accountability (VCA) Form submitted on 05/21/18 to the State of Tennessee Section V: Program Accountability (14) (C) states, “The trained administrator and assistant administrator will check all time sheets daily, and organize them accordingly. The administrator will ensure compliance of records or operating personnel’s time distribution reports weekly.”

#### Recommendation

The Sponsor should ensure that all payroll records are accurately maintained and support payroll payments. Supervisory and employee approval should be documented regarding the hours worked and calculation of pay before payroll disbursements are made for labor cost.

## **22. The Sponsor has not established a cost allocation plan**

### Condition

The Sponsor shares lease space for its day care center and SFSP program. For SFSP, the kitchen and the office space is utilized. The Sponsor has not established an allocation plan for direct costs associated with the administrative and operational cost for the SFSP program leased space.

### Criteria

FNS Instruction 796-4 Rev. 4, Section IX. B. states, "...For costs which benefit both the SFSP and other activities of the sponsor, such as occupancy and telephone services, these costs may be prorated as direct costs, using any appropriate base approved through the state agency's financial management system and subject to review by FNS."

### Recommendation

The Sponsor should establish a cost allocation plan to ensure that costs are properly allocated to the SFSP program.

## **23. The Sponsor did not taking opportunities to avoid paying sale taxes**

### Condition

The Sponsor paid \$419.94 in sale taxes for 88 purchases made in June 2018. As a non-profit tax exempt agency, the Sponsor has not taken the steps to avoid paying sale taxes where applicable.

### Criteria

The Internal Revenue Service grants federal tax-exempt status to charitable organizations that meet the requirements of section 501(c)(3) of the tax code. Nonprofit status is conferred under state laws. In some states, nonprofit organizations are eligible for exemptions from sales taxes.

Tennessee Department of Revenue (Sales and Use Tax Guide) page 42, states "this certificate (Certificate of Exemption form for nonprofit organizations and institutions) is used by non-governmental organizations, that have been issued a certification of exemption by the Commissioner of Revenue to purchase free of tax goods and taxable services that the organization will use, consume..."

### Recommendation

The Sponsor should implement procedures to avoid paying sales taxes.

## **Technical Assistance**

During the Sponsor visit, technical assistance was provided on the following topics: food safety and temperatures, staff and supervisor training and documentation, the completion of racial and ethnic data collection and monitoring, review of meal counts for completion and signatures, point of service at the actual meal service, accurate meal counts and menu component requirements. The Sponsor has been referred to a trainer for additional assistance.

## **OVERPAYMENT - RIGHT TO APPEAL**

## 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 \$20,827.73

**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 ten (10) calendar days from your receipt of this letter.** 7 C.F.R. § 225.13(a). 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.

## SUMMARY

The Department has determined that Red Robins Academy of Learning, LLC is seriously deficient in its operation of the SFSP and that Rufus Vester, Board Chairman and Rosman Randel, Executive Director are responsible for the serious deficiencies.

You may not appeal the serious deficiency determination itself. If the Department proposes to terminate Red Robins Academy of Learning, LLC's SFSP agreement, you will be able to appeal those actions and you will be advised of your appeal rights and the appeal procedures at that time.

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 June and July/August 2018, which contains the verified claim data from the enclosed exhibit.
- 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

[AuditServices.CAPS.DHS@tn.gov](mailto:AuditServices.CAPS.DHS@tn.gov)

Tennessee Department of Human Services  
Allette Vayda - SFSP/SFSP Unit  
Citizens Plaza - 8th Floor  
400 Deaderick Street  
Nashville, Tennessee 37243-1403.

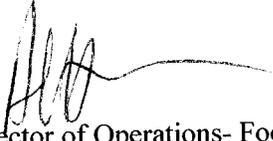
If the Department does not receive the corrective action plan by the deadline date, or the Department determines that the corrective action plan does not provide for the full and permanent correction of the serious deficiencies and findings, the Department will propose to terminate the Sponsor's SFSP Provider

Agreement and to disqualify you and the Sponsor from future SFSP participation by issuing a Notice of Proposed Termination.

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,

Allette Vayda



Director of Operations- Food Programs

Exhibits

Cc: Debra Pasta, Program Manager, Summer Food Service Program  
Elke Moore, Administrative Assistant 3, Summer Food Service Program  
Constance Moore, Program Specialist, Summer Food Service Program  
Marty Widner, Program Specialist, Summer Food Service Program  
Comptroller of the Treasury, State of Tennessee

**Exhibit A:**

**Summary of Total of Claimed and Reconciled Meals**

**Sponsor: Red Robins Academy of Learning, LLC**

**Review Month/Year: June/2018**

**Claim Reimbursement Total: \$82,721.15**

<b>Meal Type Service</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets<sup>1</sup></b>
Number of Participating Sites for Breakfast	1	1
Number of Participating Sites for AM Supplement	2	2
Number of Participating Sites for Lunch	17	17
Number of Participating Sites for PM Supplements	3	3
Number of Participating Sites for Supper	1	1
Number of Breakfasts Served	213	166 <sup>1</sup>
Number of AM Supplements Served	1,982	1,265 <sup>1</sup>
Number of Lunches Served	19,159	14,320 <sup>1</sup>
Number of PM Supplements served	4,495	4,132 <sup>1</sup>
Number of Suppers Served	273	208 <sup>1</sup>

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

**Sites Monitored: 0044 Mississippi Blvd., 0002 Prescott Place Apartments and 0060 Ridgeway Crossing**

**Exhibit B:**

**Sponsor: Red Robins Academy of Learning, LLC**

**Site: 0044 Mississippi Boulevard (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	21	21
Number of lunch meals served	2,369	2,147
Number of pm supplements served	2,380	2,380

**Exhibit C:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0002 Prescott Place Apartments (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	21	21
Number of am supplement meals served	1,265	1,265
Number of lunch meals served	2,025	1,670

**Exhibit D:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0060 Ridgeway Crossing (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	14	15
Number of lunch meals served	1,254	939

**Exhibit E:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0020 American Way Head Start**  
**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- breakfast 20- lunch	20- breakfast 19- lunch
Number of breakfast meals served	213	166
Number of lunch meals served	217	163

**Exhibit F:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0053 Bolivar SFSP**  
**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	18-lunch 18-pm supplement	19-lunch 19-pm supplement
Number of lunch meals served	1,143	823
Number of pm supplements served	1,117	1,018

**Exhibit G:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0062 Christ in You Faith Temple**  
**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	5	5
Number of supper meals served	273	208

**Exhibit H:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0052 Corning Village**  
**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	18	18
Number of lunch meals served	1,710	1,442

**Exhibit I:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0049 Cottonwood 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	20	21
Number of lunch meals served	1,817	1,471

**Exhibit J:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0059 Eden at Watersedge**  
**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	15	15
Number of lunch meals served	478	136

**Exhibit K:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0055 Goodwill Villages**  
**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	15	15
Number of lunch meals served	1,275	1,020

**Exhibit L:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0019 Greater Middle Baptist Church**  
**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	21- am supplement 21- lunch	06- am supplement 19- lunch
Number of am supplement meals served	717	0
Number of lunch meals served	717	211

**Exhibit M:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0048 Grow Memphis**  
**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	24	24
Number of lunch meals served	2,084	1,756

**Exhibit N:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0054 Harmony Parks Apartment**  
**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	18	14
Number of lunch meals served	326	105

**Exhibit O:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0030 Kimball Cabana**  
**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	21- lunch 21 pm supplement	15- lunch 15- pm supplement
Number of lunch meals served	1,949	1,084
Number of pm supplements served	998	734

**Exhibit P:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0061 Lakes at Ridgeway**  
**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	14	15
Number of lunch meals served	175	156

**Exhibit Q:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0001 Mt. Zion Baptist Church**  
**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	2	2
Number of lunch meals served	105	105

**Exhibit R:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0047 St. Mark M. B. Church**  
**Review Month/Year: June 2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	5	5
Number of lunch meals served	229	185

**Exhibit S:**

**Sponsor: Red Robins Academy of Learning, LLC**  
**Site: 0050 WKNO PBS Kids**  
**Review Month/Year: June 2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	18	20
Number of lunch meals served	1,286	927

**Exhibit T:**

**Summary of Total of Claimed and Reconciled Meals**  
**Sponsor: Red Robins Academy of Learning, LLC**  
**Review Month/Year: July/August 2018 (combined claim)**  
**Claim Reimbursement Total: \$124,756.84**

Meal Type Service	Reported on Claim	Reconciled Meals to Meal Counts Sheets <sup>1</sup>
Number of Participating Sites for Breakfast	NA <sup>1</sup>	NA <sup>1</sup>
Number of Participating Sites for AM Supplement	NA <sup>1</sup>	NA <sup>1</sup>
Number of Participating Sites for Lunch	NA <sup>1</sup>	NA <sup>1</sup>
Number of Participating Sites for PM Supplements	NA <sup>1</sup>	NA <sup>1</sup>
Number of Participating Sites for Supper	NA <sup>1</sup>	NA <sup>1</sup>
Number of Breakfasts Served	NA <sup>1</sup>	NA <sup>1</sup>
Number of AM Supplements Served	NA <sup>1</sup>	NA <sup>1</sup>
Number of Lunches Served	28,482	28,401 <sup>2</sup>
Number of PM Supplements served	8,111	8111

Number of Suppers Served	NA <sup>1</sup>	NA <sup>1</sup>
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<sup>1</sup>Information was not verified.

<sup>2</sup>Total allowable meals after any disallowance of meals as noted in all findings.

**Exhibit U:**

**Sponsor: Red Robins Academy of Learning, LLC**

**Site: 0052 Corning Village**

**Review Month/Year: July/August 2018 (combined claim)**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	NA	NA
Number of lunch meals served	2,556	2,517

**Exhibit V:**

**Sponsor: Red Robins Academy of Learning, LLC**

**Site: 0050 WKNO PBS Kids**

**Review Month/Year: July/August 2018 (combined claim)**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	NA	NA
Number of lunch meals served	821	779
Number of pm supplement meals served	821	0

**Exhibit W:**

**Overpayment Summary**

June Disallowed Meals	X Meal Rate	Total
47 Breakfasts	\$2.2325	\$104.93
717 AM Supplements	\$0.9300	\$666.81
4,839 Lunches	\$3.9225	\$18,980.98
363 PM Supplements	\$0.9300	\$337.59
65 Suppers	\$3.9225	\$254.96
<b>July/August Disallowed Meals</b>		
81 Lunches	\$3.9225	317.72
<b>Total Overpayment</b>		<b>20,827.73</b>



**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

October 9, 2018

Robin Mayweather, Executive Director  
Red Robins Academy of Learning, LLC  
3311 Kimball Avenue  
Memphis, Tennessee 38111-3846

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

Institution Name:	Red Robin's Academy of Learning, LLC
Institution Address:	3311 Kimball Avenue, Memphis, TN 38111-3846
Agreement Numbers:	00122
Amount Due:	\$20,827.73
Due Date:	<b>November 9, 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**

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

## **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.



**CORRECTIVE ACTION PLAN  
SUMMER FOOD SERVICE PROGRAM (SFSP)  
TENNESSEE DEPARTMENT OF HUMAN SERVICES (TDHS)**

**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 Date of Birth on the first page; enter your name, title and date of signature on the last page. Sign your name in ink. **Please return ALL pages of the completed Corrective Action Plan form.**

<b>Section A. Sponsor Information</b>	
<b>Name of Institution</b> Red Robins Academy of Learning, LLC	<b>SFSP Agreement No.</b> 00-122
<b>Mailing Address:</b> 3311 Kimball Avenue Memphis, Tennessee 38111	
<b>Section B. Responsible Principal(s) and/or Individual(s)</b>	
<b>Name and Title:</b> Robin Mayweather, Executive Director Trina Owens, Board President	<b>Date of Birth (s):</b>
<b>Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan</b>	
<b>SD Report:</b> October 9, 2018	<b>Corrective Action Plan:</b> October 9, 2018
<b>Section D. Findings</b>	
<b>Findings:</b>	
<ol style="list-style-type: none"> <li>1. The Sponsor reported the number of meals as served incorrectly</li> <li>2. The Sponsor claimed meals outside of the approved meal service operation dates</li> <li>3. The Sponsor claimed meals that were not approved to be served at a feeding site</li> <li>4. The Sponsor provided menus that did not meet the USDA meal pattern requirements</li> <li>5. The Sponsor overstated/understated the number of meals eligible for reimbursement</li> <li>6. Point of Service meal count sheets were not signed or dated by site personnel</li> <li>7. The number of meals reported exceeded the feeding site's approved level of meal service</li> <li>8. A feeding site did not appear to have proper storage of food during delivery</li> <li>9. The number of meals reported during a meal service observation at a feeding site was incorrect</li> <li>10. Meals were consumed off feeding site</li> <li>11. The Sponsor served non-unitized meals</li> <li>12. Personnel at four feeding sites were not trained</li> </ol>	

13. The Sponsor operated an open feeding site as a closed feeding site and did not provide documents to support the claim
14. Feeding site personnel did not complete the point of service meal count sheet during a meal service observation
15. The Sponsor served meals without milk to two children during a meal service observation
16. The Sponsor did not comply with the feeding sites monitoring requirements
17. The "And Justice For All" poster and a menu was not posted at one site
18. The Sponsor did not comply with the required collection of Racial and Ethnic Data information
19. The number of days of operation was reported incorrectly
20. The Sponsor did not maintain adequate financial management system
21. Payroll records documenting time worked were incomplete and were not accurately allocated to SFSP
22. The Sponsor has not established a cost allocation plan
23. The Sponsor did not taking opportunities to avoid paying sale taxes

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

**Measure No. 1: The Sponsor reported the number of meals as served incorrectly**

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: The Sponsor claimed meals outside of the approved meal service operation dates**

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. 3: The Sponsor claimed meals that were not approved to be served at a feeding site**

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. 4: The Sponsor provided menus that did not meet the USDA meal pattern requirements**

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. 5: The Sponsor overstated/understated the number of meals eligible for reimbursement**

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. 6: Point of Service meal count sheets were not signed or dated by 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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**Measure No. 7: The number of meals reported exceeded the feeding site's approved level of meal service**

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. 8: A feeding site did not appear to have proper storage of food during delivery**

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. 9: The number of meals reported during a meal service observation at a feeding site 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. 10: Meals were consumed off feeding site**

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. 11: The Sponsor served non-unitized meals**

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. 12: Personnel at four feeding sites were not trained**

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. 13: The Sponsor operated an open feeding site as a closed feeding site and did not provide documents to support the claim**

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. 14: Feeding site personnel did not complete the point of service meal count sheet during a meal service observation**

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. 15: The Sponsor served meals without milk to two children during a meal service observation**

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. 16: The Sponsor did not comply with the feeding sites monitoring requirements**

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. 17: The “And Justice For All” poster and a menu was not posted at one site**

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. 18: The Sponsor did not comply with the required collection of Racial and Ethnic Data information**

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. 19: The number of days of operation was reported incorrectly**

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. 20: The Sponsor did not maintain adequate financial management system**

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. 21: Payroll records documenting time worked were incomplete and were not accurately allocated to SFSP**

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. 22: The Sponsor has not established a cost allocation plan**

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. 23: The Sponsor did not taking opportunities to avoid paying sale taxes**

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.

\_\_\_\_\_  
Printed Name of Authorized Sponsor Official

\_\_\_\_\_  
Position

\_\_\_\_\_  
Signature of Authorized Sponsor Official

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date