



**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

September 12, 2018

Jonathan Flack, Board Chairman
Second Harvest Food Bank of Middle Tennessee, Incorporated
331 Great Circle Road
Nashville, TN 37228-1703

Dear Mr. Flack,

The Department of Human Services (DHS) – Division of Audit Services staff conducted an unannounced on-site monitoring review of the Summer Food Services Program (SFSP) at Second Harvest Food Bank of Middle Tennessee, Inc. (Sponsor), Application Agreement number 00-066, on August 6, 2018. Additional information was requested and provided on August 7, 2018. The purpose of this review was to determine if the Sponsor complied with the *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 32 feeding sites operating during the review period. The **Brenton County Library, Gallatin Civic Center, Preston Taylor-Wilson Center, Project Reflect, Inc., and Watertown Elementary** feeding sites were selected as the sample.

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 counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed meal services during our site visits throughout the review period.

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

Cottage Cove

The Claim for Reimbursement for the test month reported 136 breakfast meals and 83 lunch meals as served. However, based on our review of the Sponsor's records, we found that there were 136 breakfast meals and 96 lunch meals served prior to any meal disallowances.

As a result, 13 lunch meals served were underreported. (See Exhibit B)

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 that claims for reimbursement are completed correctly and based on proper supporting documents.

Corrective Action

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

- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan please contact:

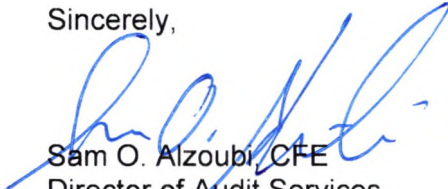
Allette Vayda, Director of Operations
Summer Food Service Program
8th Floor Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

Please mail your check and the billing notice to:

Summer Food Service Program
Fiscal Services
11th Floor, Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Whitney Cowles, Director, Second Harvest of Middle Tennessee, Inc.
Allette Vayda, Director of Operations, Summer Food Service Program
Debra Pasta, Program Manager, Summer Food Service Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food 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

Sponsor: Second Harvest Food Bank of Middle Tennessee, Inc.

Review Month/Year: June/2018

Claim Reimbursement Total: \$ 61,052.38

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	15	15
Number of Participating Sites for Lunch	29	29
Total Amount of Food Costs	XXXXX	
Total Amount of Eligible Food and Nonfood Costs	XXXXX	

Exhibit B

Site: Cottage Cove

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	136	136
Number of 1 st Lunches Served	83	96

Exhibit C

Site: Olivet Missionary Baptist Church

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Breakfasts Served	444	444
Number of 1 st Lunches Served	544	544

Exhibit D

Site: Backfield In Motion

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of 1 st Breakfasts Served	1,014	1,014
Number of 1 st Lunches Served	1,051	1,051

Exhibit E

Site: Benton County Library

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	109	109
Number of 1 st Lunches Served	46	46

Exhibit F

Site: Christ Centered Ministries, Inc.

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Breakfasts Served	617	617
Number of 1 st Lunches Served	1,135	1,135

Exhibit G

Site: Cross Point Dream Center

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	9	9
Number of 1 st Lunches Served	343	343

Exhibit H

Site: Edgehill Branch Library

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Lunches Served	489	489

Exhibit I

Site: First Baptist CDC Summer Enrichment Program

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Breakfasts Served	607	607
Number of 1 st Lunches Served	571	571

Exhibit J

Site: Gallatin Civic Center

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	472	472

Exhibit K

Site: Gallatin Shalom Zone

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Breakfasts Served	852	852

Exhibit L

Site: Griffin Ridge Apartments

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Lunches Served	391	391

Exhibit M

Site: Nashville International Center for Empowerment

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Lunches Served	291	291

Exhibit N

Site: Project Reflect, Inc.

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1 st Breakfasts Served	127	127
Number of 1 st Lunches Served	155	155

Exhibit O

Site: Stonebrook Apartment Summer Lunch Program

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Lunches Served	2,461	2,461

Exhibit P

Site: Watertown Public Library

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	11	11
Number of 1 st Lunches Served	201	201

Exhibit Q

Site: Wee Care Daycare

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	250	250
Number of 1 st Lunches Served	199	199

Exhibit R

Site: Big Sandy Christian Community Outreach Center

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1 st Breakfasts Served	394	394
Number of 1 st Lunches Served	420	420

Exhibit S

Site: Pruitt Branch Library
Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1 st Lunches Served	260	260

Exhibit T

Site: Watertown Elementary School
Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Breakfasts Served	388	388
Number of 1 st Lunches Served	399	399

Exhibit U

Site: Gallatin Housing Small Street Pavilion
Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Lunches Served	424	424

Exhibit V

Site: Nashville Public Library- Main Library

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Lunches Served	325	325

Exhibit W

Site: Briarwood Elementary School

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Breakfasts Served	386	386
Number of 1 st Lunches Served	389	389

Exhibit X

Site: Preston Taylor Ministries- Wilson Center

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Breakfasts Served	374	374
Number of 1 st Lunches Served	748	748

Exhibit Y

Site: Nashville Public Library- North Branch

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Lunches Served	525	525

Exhibit Z

Site: Nashville Public Library- Hadley Park Branch

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1 st Lunches Served	119	119

Exhibit AA

Site: Nashville Public Library- East Branch

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Lunches Served	94	94

Exhibit BB

Site: J.C. Movement Summer Program

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	8	8
Number of 1 st Breakfasts Served	52	52
Number of 1 st Lunches Served	78	78

Exhibit CC

Site: Gallatin Housing Summer Gardens

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Lunches Served	130	130

Exhibit DD

Site: West Nashville Dream Center- Preston Taylor Housing Authority

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	3	3
Number of 1 st Lunches Served	35	35

Exhibit EE

Site: West Nashville Dream Center- Skyview Apartments

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	3	3
Number of 1 st Lunches Served	59	59

Exhibit FF

Site: West Nashville Dream Center- Village West Apartments

Review Month/Year: June/2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	3	3
Number of 1 st Lunches Served	56	56



Corrective Action Plan for Monitoring Findings

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

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

Section A. Institution Information

Name of Sponsor/Agency/Site: Second Harvest Food Bank of Middle TN, Inc.	Agreement No. 00066	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
--	------------------------	--

Mailing Address: 331 Great Circle Road Nashville, TN 37228-1703

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

Name and Title: Jonathan Flack, Board Chairman	Date of Birth: / /
--	--------------------

Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 9/12/18	Corrective Action Plan: 9/12/18
----------------------------	---------------------------------

Section D. Findings

Findings:

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

The following measures will be completed within **30 calendar 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:

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?):

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

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:

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

Printed Name of Authorized Institution Official:

Position:

Signature of Authorized Institution Official: _____

Date: / /

Signature of Authorized TDHS Official: _____

Date: / /

SUMMER FOOD SERVICE PROGRAM SPONSOR APPEAL PROCEDURES

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

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

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

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

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

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

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