



**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 19, 2018

Mr. Calvin E. Johnson, Director of School Operations
Shelby County School System
1212 Vollintine Avenue
Memphis, Tennessee 38107-2826

Dear Mr. Johnson,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Summer Food Service Program (SFSP) at **Shelby County School System** (Sponsor), Application Agreement number 00069, on August 24, 2018 and September 4 - 7, 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 was approved for 370 feeding sites of which 354 feeding sites were listed as operating during the review period. We selected 46 feeding sites as the samples. In addition, we reviewed all meal counts documents for all feeding sites that were in operation during the review period.

Background

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement (snack) 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, during June 2018, we observed meals service at the following feeding sites: **Site 1721 A.B. Hill-SSLA, Site 0820 Agape- Pursuit of God, Site 0019 Agape-Pershing Park (Frayser), Site 1829 Aspire East Academy-RTBR, Site 0041 Aspire Coleman ES, Site**

1591 Believers Matured in Christ Christian Center, Site 1788 Camp Superstars(SACS)- Summer Camp, Site 1140 Case Management Inc- Youth Summer Camp, Site 1802 Craigmont Middle- SCS Summer School, Site 1779 Divine Intervention@ Raleigh Egypt High- Pre-Employment Transition Services, Site 0178 Emmanuel Episcopal Church Theater Camp, Site 1803 Gardenview Elem-Summer School, Site 0225 Girls Inc of Memphis- South Park, Site 0699 Hickory Ridge MS-SCS Summer School, Site 1729 Hickory Ridge-SSLA, Site 1626 Highland Hill Apartments, Site 1441 Just Us Kids Daycare, Site 0306 Kate Bond Elementary(Imagine Learning Camp), Site 0310 Keystone Elementary, Site 0704 Knowledge Quest- Gaston Community Center, Site 0337 Lemoyne Owen College- Dream of Memphis, Site 0344 Libertas, Site 0741 Longstreet United Methodist Church- Project Transformation TN, Site 0705 Memphis Catholic- Extended Year, Site 0925 Memphis Scholars Florida Kansas, Site 1388 Miriam Daycare- Summer Camp, Site 1839 Montgomery Plaza, Site 0427 Neighborhood Christian Center- Greenbriar, Site 0432 New Growth in Christ, Site 0773 Our Lady of Sorrows School- Year Round Curriculum, Site 0493 Promise Academy Charter School, Site 0504 Raleigh Family Development Center, Site 1843 Ready to be Ready, Site 0688 Ridgeway Learning Center, Site 1769 Riverview PreK-8(Read to be Ready), Site 0528 Riverwood Elementary, Site 1785 Scenic Hills United Methodist Project Transformation, Site 1475 Shelby Metro-Football, Site 0596 Summer Enrichment Camp, Site 1820 Two Steps Ahead Learning, Site 1787 Vision Preparatory Charter-Tutoring/Summer School, Site 0717 Westpoint Martial Arts Academy, Site 0724 Whitney Achievement- Summer Reading Enrichment, Site 0715 World Overcomers Outreach Ministry, and Site 0678 Y-CAP-YMCA.

A meal service observation was also attempted at Site 1812 Arrow Academy- Read to be Ready, Site 1751 Benjamin L. Hook Central Library-Art Camp, Site 1776 Bluff City High School, Site 0172 Egypt ES, Site 0210 Freedom Prep- Westwood, Site 1521 Freedom Prep Academy ES #2, Site 1755 Gaston Park Library- Explore Memphis, Site 1738 Memphis Center Independent Living, Site 1352 Middle Baptist Church-Whitehaven, Site 0511 RBI Bellevue, Site 0832 RBI Whitehaven, Site 1474 Shelby Metro Golf, Site 0542 Sherika Fitness, Site 1598 Starting All Over, and Site 0729 Urban Community Ministries- Safe Haven Program.

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

1. The Sponsor reported the number of meals served incorrectly

Condition

Based on our review of the claim for reimbursement summary for June 2018, we noted that the Sponsor reported 195,550 breakfast meals, 121 am supplements, 328,010 lunch meals, 81,627 pm supplements and 2,538 supper meals. However, our review of the available records, we reconciled 195,692 breakfast meals, 121 am supplements, 327,753 lunch meals, 81,845 pm supplements, and 2,616 supper meals, prior to any meal disallowances. The differences were based on the following:

Breakfast Meals

Site	Reported	Verified	Difference	Exhibit
00524 Rising Sun Outreach Ministries	290 Breakfast meals	269 Breakfast meals	-22 Breakfast meals	E
0688 Ridgeway Learning Center	1,651 Breakfast meals	1,761 Breakfast meals	+110 Breakfast meals	J
0272 Helping Hands Community Outreach	415 Breakfast meals	406 Breakfast meals	-9 Breakfast meals	O-2
1419 Springdale ES-SSLA	1,809 Breakfast meals	1,876 Breakfast meals	+67 Breakfast meals	B-4
1848 Willing Soul	811 Breakfast meals	807 Breakfasts	-4 Breakfast meals	T-4

As a result, 142 breakfast meals were underreported.

Lunch Meals

Site	Reported	Verified	Difference	Exhibit
524 Rising Sun Outreach Ministries	291 Lunch meals	286 Lunch meals	-5 Lunch meals	E
0310 Keystone Elementary	4,791 Lunch meals	4,797 Lunch meals	+6 Lunch meals	R
0773 Our Lady of Sorrows	1,118 Lunch meals	1,102 Lunch meals	-16 Lunch meals	S
1785 Scenic Hills United Methodist Project Transformation	757 Lunch meals	756 Lunch meals	-1 Lunch meal	G-1
1753 Cornerstone Prep Denver-Summer Camp	660 Lunch meals	662 Lunch meals	+2 Lunch meals	E-2
1860 Greater Community Temple	935 Lunch meals	880 Lunch meals	-55 Lunch meals	M-2
0330 Landmark Food Pantry	200 Lunch meals	105 Lunch meals	-95 Lunch meals	T-2
393 Memphis Police-GREAT Summer Camp	338 Lunch meals	313 Lunch meals	-25 Lunch meals	C-3
1804 New Direction Church	486 Lunch meals	487 Lunch meals	+1 Lunch meal	I-3
0482 Pepper Tree Apartments	937 Lunch meals	887 Lunch meals	-50 Lunch meal	X-3
1419 Springdale ES-SSLA	2,402 Lunch meals	2,488 Lunch meals	+86 Lunch meal	B-4

0558 St Augustine Catholic School	980 Lunch meals	905 Lunch meals	-75 Lunch meal	C-4
1794 The House Church Memphis-Athletic League	1,230 Lunch meals	1,200 Lunch meals	-30 Lunch meal	I-4

As a result, 257 lunch meals were overreported.

PM Supplement Meals

Site	Reported	Verified	Difference	Exhibit
1388 Miriam Daycare- Summer Camp	367 PM Snack meals	392 PM Snacks meals	+25 PM Snack meals	O
1843 Ready to be Ready	101 PM Snack meals	181 PM Snack meals	+80 PM Snack meals	M-1
0715 World Overcomers Outreach Ministries	2,907 PM Snack meals	3057 PM Snacks	+150 PM Snack meals	T-1
0305 Kasace Creative Arts Camp	724 PM Snack meals	716 PM Snack meals	-8 PM Snack meals	P-2
0439 New Sardis-Summer Camp	447 PM Snack meals	448 PM Snack meals	+1 PM Snack meals	L-3
1794 The House Church Memphis-Athletic League	1232 PM Snack meals	1202 PM Snack meals	-30 PM Snack meals	I-4

As a result, 218 PM Supplements were underreported.

Supper Meals

Site	Reported	Verified	Difference	Exhibit
1843 Ready to be Ready	93 Supper meals	171 Supper meals	+78 Supper meals	M-1

As a result, 78 supper meals were underreported.

This is a repeat finding from monitoring report dated October 13, 2017.

Criteria

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

claim. 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 that meals claimed for reimbursement are based on completed meal count sheets and any other appropriate records.

2. The Sponsor did not ensure point of service meal counts were taken correctly

Condition

The Sponsor did not ensure point of service meal count sheets were taken correctly. Several of the meal counts reported did not match what was marked at the actual point of service document. Our review of the Sponsor’s records revealed the following differences:

Breakfast Meals

Site	Meals Allowed/ Disallowed	Dates of Meal Allowance/ Disallowance	Exhibit
0705 Memphis Catholic-Extended Year	- 3 Breakfast meals	06/06/18	B
0337 Lemoyne Owen College- Dream of Memphis	-6 Breakfast meals	6/14/18	F
0310 Keystone Elementary	-1 Breakfast meal	6/25/18	R
1802 Craigmont Middle-SCS Summer School	-5 Breakfast meals	6/25/18,6/28/18	N-1
0699 Hickory Ridge MS- SCS Summer School	-2 Breakfast meals	6/18/18, 6/22/18	I-1
0225 Girls Inc. of Memphis- South Park	-2 Breakfast meals	6/26/18	S-1
1729 Hickory Ridge-SSLA	-2 Breakfast meals	6/11/18, 6/26/18	U-1
0048 Avon Lennox ESY	-1 Breakfast meal	6/13/18	V-1
1741 Bellevue Middle-SSLA	-4 Breakfast meals	6/29/18	X-1
1799 Colonial Middle Summer Bridge Program	-8 Breakfast meals	6/5/18, 6/8/18	Z-1
1753 Cornerstone Prep Denver-Summer Camp	+13 Breakfast meals	6/8/18, 6/28/18	E-2
1540 Great Expectations	-2 Breakfast meals	6/21/18	L-3

0698 Havenview MS-SCS Summer School	-4 Breakfast meals	6/21/18,6/27/18, 6/29/18	N-2
1479 Lowrance ES-SSLA	-28 Breakfast meals	6/13/18, 6/20/18, 6/22/18, 6/25/18, 6/26/18, 6/29/18	X-2
1838 Lucie E. Campbell- ELOP	-1 Breakfast meal	6/19/18	Y-2
0424 Neighborhood Christian Center	-1 Breakfast meal	6/27/18	G-3
1409 Northaven ES-SSLA	+1 Breakfast meal	6/13/18, 6/19/18	M-3
0443 Northwest Prep Academy	-1 Breakfast meal	6/12/18	N-3
1744 Oakhaven Middle- SSLA	-2 Breakfast meals	6/13/18	O-3
1796 Overcoming Faith Christian Church	-6 Breakfast meals	6/20/18,6/26/18	Q-3
1908 South Park Elementary ESL Summer Program	-2 Breakfast meals	6/12/18	A-4
1419 Springdale ES-SSLA	-10 Breakfast meals	6/19/18	B-4
1737 W.H. Brewster-SSLA	-1 Breakfast meals	6/28/18	N-4
1411 Wells Station ES- SSLA	-19 Breakfast meals	6/13/18	P-4
1807 Whitestation Elem	-15 Breakfast meals	6/15/18,6/22/18, 6/26/18	S-4
0673 Winridge ES-Summer School	-30 Breakfast meals	6/8/18,6/21/18, 6/22/18,6/27/18	V-4

As a result, 142 breakfast meals were disallowed.

Lunch Meals

Site	Meals Allowed/ Disallowed	Dates of Meal Allowance/ Disallowance	Exhibit
0705 Memphis Catholic-Extended Year	-1 Lunch meal	6/7/18	B
1839 Montgomery Plaza	-2 Lunch meals	6/13/18,6/25/18	N
1388 Miriam Daycare-Summer Camp	-1 Lunch meal	6/20/18	O
0310 Keystone Elementary	-2 Lunch meals	6/6/18,6/21/18	R
0427 Neighborhood Christian Center-Greenbriar	-4 Lunch meals	6/11/18,6/20/18	V
0041 Aspire Coleman ES	-4 Lunch meals	6/18/18	W
0225 Girls Inc of Memphis- South Park	-1 Lunch meals	6/12/18	S-1

0048 Avon Lennox- ESY	-6 Lunch meals	6/28/18	V-1
1425 Belle Forest Community School- SSLA	-5 Lunch meals	6/26/18	W-1
0111 Community Center- Bert Ferguson	-1 Lunch meal	6/25/18	B-2
1480 Crump ES- SSLA	-13 Lunch meals	6/22/18	G-2
0698 Havenview MS- SCS Summer School	-4 Lunch meals	6/13/18,6/19/18,6/20/18,6/29/18	N-2
1728 Getwell- SSLA	-8 Lunch meals	6/22/18	I-2
0821 Kingsbury ES- MTR Camp	-32 Lunch meals	6/18/18	Q-2
0321 Knowledge Quest College Park	-6 Lunch meals	6/15/18,6/25/18,6/29/18	R-2
0325 LaGoshen M.B. Church- Summer Camp	-4 Lunch meals	6/11/18,6/14/18	S-2
0351 Lily Roze Studios	-1 Lunch meals	6/6/18	W-2
1825 Manassas High School- SSLA	-2 Lunch meals	6/11/18	Z-2
1906 Memphis Business Academy	-4 Lunch meals	6/14/18, 6/20/18	B-3
1914 MY- SBE Summer Camp	-4 Lunch meals	6/25/18	Y-4
1746 Neighborhood Christian Center- Ridgecrest	-1 Lunch meal	6/19/18	F-3
1874 New Binghampton Association Group	-1 Lunch meal	6/20/18	H-3
1409 Northhaven ES- SSLA	-2 Lunch meals	6/25/18,6/27/18	M-3
0443 Northwest Prep Academy	-4 Lunch meals	6/29/18	N-3
0449 Olympic Career Training Institute- City of Memphis	-54 Lunch meals	6/14/18,6/26/18	P-3
0456 Park Service- Gaisman	-2 Lunch meals	6/15/18,6/27/18	R-3
0460 Park Services- Cherokee	-21 Lunch meals	6/13/18,6/26/18,6/27/18	S-3
0465 Park Services- Gooch Pool	-1 Lunch meal	6/11/18	T-3
1892 Park Services- Winridge	-2 Lunch meals	6/25/18	V-3
1921 Park Services- Southside	-1 Lunch meal	6/14/18	W-3
0516 Resurrection Catholic School	+8 Lunch meal	6/14/18,6/20/18	Y-3
1845 SAOOM	-1 Lunch meal	6/15/18	Z-3
0558 St Augustine Catholic School	-7 Lunch meal	6/4/18,6/8/18	C-4

0584 Street Reach-Jackson	-2 Lunch meals	6/29/18	D-4
0588 Street Reach-National	-1 Lunch meal	6/4/18	E-4
0590 Street Reach-Rosamond	-2 Lunch meal	6/5/18	F-4
1897 T.O. Fuller State Park Conservation/Preservation & Youth Career Readiness	-1 Lunch meal	6/19/18	H-4
0631 Unity Church of God in Christ-Summer Camp	-1 Lunch meal	6/19/18	J-4
1736 Vollentine- SSLA	-15 lunch meal	6/19/18	M-4
1737 W.H. Brewster-SSLA	-2 Lunch meals	6/14/18	N-4
0649 Walden Pointe Apartments	-3 Lunch meals	6/19/18	O-4
1482 Whitehaven ES-SSLA	-1 Lunch meal	6/13/18	Q-4
1573 Whitehaven Library	+4 Lunch meals	6/5/18	R-4
1739 Willow Oaks- SSLA	-2 Lunch meals	6/11/18,6/28/18	U-4
0673 Winridge ES-Summer School	-13 Lunch meals	6/8/18,6/11/18,6/13/18,6/19/18,6/22/18,6/29/18	V-4

As a result, 233 lunch meals were disallowed.

PM Supplement Meals

Site	Meals Allowed/ Disallowed	Dates of Meal Allowance/ Disallowance	Exhibit
1820 Two Steps Ahead Learning	-1 PM Snack	6/6/18	D
1839 Montgomery Plaza	-3 PM Snacks	6/6/18	N
0704 Knowledge Quest-Gaston Community Center	-4 PM Snacks	6/26/18, 6/28/18	K-1
0715 World Overcomers Outreach Ministries	-14 PM Snacks	6/6/18,6/13/18,6/18/18, 6/26/18,6/27/18	T-1
0111 Community Center-Bert Ferguson	-2 PM Snacks	6/22/18	B-2
0107 Community Center-Hollywood	-1 PM Snack	6/14/18	A-2
0116 Community Center-Glenview	-7 PM Snacks	6/21/18, 6/22/18	C-2
0121 Community Center-McFarland	-6 PM Snack	6/12/18, 6/22/18	D-2
0321 Knowledge Quest-	-1 PM Snack	6/15/18	R-2

College Park			
0325 LaGoshen M.B. Church- Summer Camp	-1 PM Snack	6/13/18	S-2
0736 New Life Community Outreach- Summer Camp	-2 PM Snacks	6/1/18	J-3
1897 T.O. Fuller State Park Conservation/Preservation & Youth Career Readiness	-19 PM Snacks	6/22/18, 6/25/18 6/28/18	H-4
1794 The House Church Memphis- Athletic League	+1 PM Snack	6/21/18	I-4

As a result, 60 PM Supplements were disallowed.

This is a repeat finding from monitoring report dated October 13, 2017.

Criteria

According to the USDA Administration Guide Summer Food Service Program 2016, 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 Administration Guide Summer Food Service Program 2016, 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 all site personnel complete and submit accurate meal count records which support the claim for reimbursement and sign before submission.

- 3. The Sponsor did not ensure that feeding sites personnel sign all daily point of meal count sheets**

Condition

The Sponsor did not ensure that the daily point of service meal count sheets were signed by feeding sites personnel. Several of the meal count sheets did not have the signature of the feeding site supervisor. Meals were disallowed if the point of service meal count sheet was not signed. Our review of the Sponsor's records revealed the following:

Breakfast Meals

Site	Meals Disallowed	Dates of Meal Disallowance	Exhibit
0337 Lemoine Owen College- Dream of Memphis	100 Breakfast meals	6/5/18	F
0306 Kate Bond Elementary (Imagine Learning Camp)	20 Breakfast meals	6/28/18	P-1
1753 Cornerstone Prep Denver- Summer Camp	39 Breakfast meals	6/13/18	E-2
1728 Getwell- SSLA	52 Breakfast meals	6/11/18	I-2
1540 Great Expectations	278 Breakfast meals	6/6/18,6/7/18,6/8/18	L-2
0698 Havenview MS- SCS Summer School	196 Breakfast meals	6/11/18	N-2
1838 Lucie E. Campbell-ELOP	60 Breakfast meals	6/28/18	Y-2
0673 Windridge ES- Summer School	43 Breakfast meals	6/4/18	V-4

As a result, 788 Breakfast meals were disallowed.

Lunch Meals

Site	Meals Disallowed	Dates of Meal Disallowance	Exhibit
1839 Montgomery Plaza	50 Lunch meals	6/27/18	N
0107 Community Center-Hollywood	200 Lunch meals	6/11/18,6/12/18	A-2
1824 Craigmont High-SSLA	50 Lunch meals	6/15/18	F-3
1838 Lucie E. Campbell-ELOP	60 Lunch meals	6/28/18	Y-2
0558 St. Augustine Catholic School	150 Lunch meals	6/11/18,6/12/18	C-4
1794 The House Church Memphis- Athletic League	150 Lunch meals	6/20/18	I-4

As a result, 660 Lunch meals were disallowed.

PM Supplements

Site	Meals Disallowed	Dates of Meal Disallowance	Exhibit
1839 Montgomery Plaza	50 PM Supplements	6/27/18	N
0715 World Overcomers Outreach Ministries	150 PM Supplements	6/29/18	T-1
0107 Community Center-Hollywood	200 PM Supplements	6/11/18,6/12/18	A-2
0121 Community Center-McFarland	150 PM Supplements	6/28/18	D-2
223 Girls Inc of Memphis	50 PM Supplements	6/29/18	J-2

As a result, 600 PM Supplements were disallowed.

Criteria

According to the USDA Administration Guide Summer Food Service Program 2016, 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.

This is a repeat finding from monitoring report dated October 13, 2017.

Recommendation

The Sponsor should ensure Point of Service meal count sheets are signed by the feeding site personnel prior to submitting the claim for reimbursement.

- The Sponsor reported the number of meals as served during a monitoring visit incorrectly**

Condition

The Sponsor did not claim the correct number of meals observed by the monitors at the following feeding sites:

Breakfast Meals

Site	Date Meal Observed	Reported	Observed	Meals Allowed/ Disallowed	Exhibit
0688 Ridgeway Learning Center	6/5/18	110	112	+2 Breakfast Meals	J

0741 Longstreet United Methodist Church- Project Transformation TN	6/6/18	41	49	+8 Breakfast Meals	P
0678 Y-CAP-YMCA	6/7/18	15	5	-10 Breakfast Meals	Z

As a result, no Breakfast meals were over or under reported due to netting.

Lunch Meals

Site	Date Meal Observed	Reported	Observed	Meals Allowed/ Disallowed	Exhibit
1475 Shelby Metro Football	6/1/18	0	72	+72 Lunch meals	G
1769 Riverview Pre K-8(Read to be Ready)	6/6/18	0	19	+19 Lunch meals	Q
1779 Divine Intervention @Raleigh Egypt High Pre- Employment Transition Services	6/8/18	55	13	-42 Lunch meals	B-1

As a result, 49 Lunch meals were underreported.

Supplements

Site Name	Date Meal Observed	Reported	Observed	Meals Allowed/ Disallowed	Exhibit
1388 Miriam Daycare-Summer Camp	6/6/18	8	9	+1 PM Snack	O
1626 Highland Hill Apartments	6/11/18	0	7	+ 7 PM Snacks	J-1
1843 Ready to be Ready	6/11/18	21	20	-1 PM Snack	M-1

As a result, seven PM Supplements were underreported.

This is a repeat finding from monitoring report dated October 13, 2017.

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. ..."

According to the USDA Administration Guide Summer Food Service Program 2016, 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.

Recommendation

Sponsors should ensure that only actual meals served are claimed for reimbursement.

5. The Sponsor claimed meals that exceeded the feeding site's approved level for meal service

Condition

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

Site-1803 Gardenview Elementary-Summer School approved level: 350 (See Exhibit X)

Date	Number of meals reported	Number of meals disallowed
6/6/18	385 Lunches	-35 Lunches
6/7/18	369 Lunches	-19 Lunches
6/8/18	370 Lunches	-20 Lunches
6/11/18	372 Lunches	-22 Lunches
6/12/18	376 Lunches	-26 Lunches
6/13/18	369 Lunches	-19 Lunches
6/14/18	363 Lunches	-13 Lunches
6/15/18	354 Lunches	-4 Lunches
6/18/18	375 Lunches	-25 Lunches
6/19/18	354 Lunches	-4 Lunches
6/20/18	356 Lunches	-6 Lunches
6/26/18	362 Lunches	-12 Lunches
6/28/18	358 Lunches	-8 Lunches
6/29/18	354 Lunches	-4 Lunches

Site-1795 Dunbar Elem-Summer Camp approved level: 175 (See Exhibit X-4)

Date	Number of meals reported	Number of meals disallowed
6/1/18	200 Lunches	-25 Lunches
6/4/18	200 Lunches	-25 Lunches
6/5/18	200 Lunches	-25 Lunches
6/6/18	200 Lunches	-25 Lunches
6/7/18	200 Lunches	-25 Lunches
6/8/18	200 Lunches	-25 Lunches

Site-1766 L.Y.E Academy approved level: 100 (See Exhibit Y-4)

Date	Number of meals reported	Number of meals disallowed
6/5/18	111 Breakfasts	-11 Breakfasts
6/11/18	110 Breakfasts	-10 Breakfasts
6/14/18	198 Breakfasts	-98 Breakfasts
6/18/18	129 Breakfasts	-29 Breakfasts
6/5/18	111 Breakfasts	-11 Breakfasts
6/11/18	110 Breakfasts	-10 Breakfasts

Site- 673 Winridge ES- Summer School approved level: 400 (See Exhibit V-4)

Date	Number of meals reported	Number of meals disallowed
6/6/18	465 Breakfasts	-65 Breakfasts
6/7/18	477 Breakfasts	-77 Breakfasts
6/8/18	485 Breakfasts	-85 Breakfasts
6/11/18	440 Breakfasts	-40 Breakfasts
6/12/18	445 Breakfasts	-45 Breakfasts
6/13/18	452 Breakfasts	-52 Breakfasts
6/14/18	407 Breakfasts	-7 Breakfasts
6/15/18	444 Breakfasts	-44 Breakfasts
6/18/18	430 Breakfasts	-30 Breakfasts
6/20/18	410 Breakfasts	-10 Breakfasts
6/21/18	409 Breakfasts	-9 Breakfasts
6/22/18	410 Breakfasts	-10 Breakfasts
6/25/18	415 Breakfasts	-15 Breakfasts
6/26/18	402 Breakfasts	-2 Breakfasts
6/29/18	405 Breakfasts	-5 Breakfasts
6/6/18	464 Lunches	-64 Lunches
6/7/18	503 Lunches	-103 Lunches
6/8/18	477 Lunches	-77 Lunches
6/11/18	440 Lunches	-39 Lunches
6/12/18	437 Lunches	-37 Lunches
6/13/18	439 Lunches	-37 Lunches
6/14/18	436 Lunches	-36 Lunches
6/15/18	445 Lunches	-45 Lunches
6/18/18	409 Lunches	-9 Lunches
6/19/18	414 Lunches	-14 Lunches
6/20/18	427 Lunches	-27 Lunches
6/21/18	427 Lunches	-27 Lunches
6/22/18	419 Lunches	-19 Lunches
6/25/18	419 Lunches	-19 Lunches
6/26/18	427 Lunches	-27 Lunches
6/27/18	424 Lunches	-24 Lunches
6/28/18	407 Lunches	-7 Lunches
6/29/18	403 Lunches	-3 Lunches

As a result, 644 Breakfast meals and 981 Lunch meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.6 (d)(2) states, "the State agency shall establish for each meal service an approved level for the maximum number of children's meals which may be served under the Program."

According to the USDA Administration Guide Summer Food Service Program 2016, page 133, "Sponsors may claim reimbursement only for those meals that meet SFSP

requirements. Reimbursement may not be claimed for meals in excess of the site's approved level of meal service."

Recommendation

The Sponsor should ensure that meals are not claimed above the maximum approved level of meal service. The Sponsor should request from Food Program management approval for increasing the number of participants.

6. Meals were served outside of the Sponsor's approved meal service time

Condition

During our onsite reviews to observe meal service at several feeding sites, we observed meals that were served outside of the approved meal service time. We did not disallow meals that we observed serving outside the approved meal service time and the meal components were in compliance; however, some feeding sites are listed for observation purposes and should only be served during the approved meal service time. The following feeding sites served meals outside of the approved meal service time:

0596 Summer Enrichment Camp

- The approved meal service time for Breakfast was 10 a.m. to 10:30 am. A monitor arrived on June 5, 2018, at approximately 9:35 am and observed meals being served between 9:35 am through 10:00 am. No meals were disallowed due to meals being observed.

0729 Urban Community Ministries

- The approved meal service time for breakfast is 9:30 am -10:30 am. A monitor arrived on June 6, 2018, at approximately 9:23 am and left at 10:30 am. Staff stated meals were served at 9 am for breakfast. As a result, 25 breakfast meals were disallowed.
- See *Exhibit L-4*

1779 Divine Intervention @ Raleigh Egypt High – Pre Employment Transition Services

- The approved meal service time for lunch was 10:30 am - 11:30 am. A monitor arrived on June 7, 2018, at approximately 10:10 am and spoke with site supervisor on the phone and was informed lunch meals were served at 9:30 am. The site agreement from SCS listed meal approved time is from 9:30 am – 10:30 am. Per TIPS application agreement approved lunch meal service time is 10:30-1130 am. As a result, 61 lunch meals were disallowed. See *Exhibit B-1*
- Monitoring staff returned on June 8, 2018, and observed 13 lunch meals served at 9:30 am, again outside of the approved meal service time. Those meals were not disallowed since they were observed.

1803 Gardenview Elementary Summer School

- The approved meal service time for breakfast was 7:30 am -8 am. A monitor arrived on June 7, 2018, at approximately 7:05 am and 325 breakfasts were observed being served from 7:20 am -8:10 am. No meals were disallowed due to being observed.

As a result, 25 breakfast meals and 61 lunch meals were disallowed.

This is a repeat finding from monitoring report dated October 13, 2017.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (c) (3) and (4) states, "Meals served outside of the period of approved meal service shall not be eligible for Program payments. Any permanent or planned changes in meal service periods must be approved by the State agency.

According to the USDA Administration Guide Summer Food Service Program 2016, page 133 "Sponsors may claim reimbursement only for those meals that meet SFSP requirements.... Reimbursement may not be claimed for meals served outside of approved timeframes or approved dates of operation."

Recommendation

The Sponsor should ensure that feeding site personnel serve meals during the approved meal service time and if changes are necessary, the information should be updated the DHS Tennessee Information Payment System (TIPS) for approval.

7. The Sponsor provided meals that did not meet the USDA meal pattern requirements during a meal observation

Condition

During our on-site visit to observe a meal service at 1802 Craigmont Middle SCS Summer School on June 12, 2018, we observed 65 breakfast meals served. Of the meals served, we observed 57 meals met the USDA meal pattern requirements and consisted of a whole grain cinnamon bun, 100% orange juice and milk, or Cinnamon toaster cereal, 100% orange juice and milk. However, five breakfast meals did not include milk, and three participants only received 100% orange juice.

As a result, eight breakfast meals were disallowed.

See Exhibit M-1

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (c) (6) (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 served meet all of the requirements. ..."

According to the Administration Guide Summer Food Service Program 2016 edition, page 133 "Sponsors may claim reimbursement only for those meals that meet SFSP requirements.... Reimbursement may not be claimed for meals not served as a complete

unit (except in “offer versus serve “sites where complete meals must be offered to participants) and meals missing/inadequate component.”

Recommendation

The Sponsor should ensure that meals are being served as one unit which includes all components.

8. The Sponsor delivery tickets did not support meal count records

Condition

Our review of the Sponsor’s meal count records and supporting meal delivery tickets revealed that the delivery tickets for the feeding site 0476 Park Services- Westwood Pool did not support the meal counts. The number of meals reported as served exceeded meals delivered and leftover meals by 350 lunch meals.

Criteria

Title 7 of the Code of Federal Regulations 7 CFR 225.15 (c) states, “Sponsors shall maintain accurate records which justify all costs and meals claimed. ...”

As a result, 350 Lunch meals were disallowed. *See Exhibit U-3*

Recommendation

The Sponsor should ensure the feeding sites personnel are properly trained on record keeping. The Sponsor should ensure that delivery tickets support the meal count records.

9. The Sponsor served meals outside the approved serving time at several feeding sites

Condition

Our review of the Sponsor’s Point of Service (POS) sheets, we noted that several feeding sites were serving meals outside the approved serving. See Table below:

Site	Approved Meal Service Time	Serving Time Listed	Meals Disallowed	Exhibit
1808 Lester Prep Middle- Summer Football	Lunch 12 pm-1 pm	1:00 pm-1:15 pm	-595 Lunch meals	U-2
1808 Lester Prep Middle- Summer Football	PM Supplement 2 pm-3 pm	12 pm -1:30 pm	-700 PM Supplements	U-2
0345 Life Change and Ministries	PM Supplement 12:30 pm-1pm	11:30 am -12:15 pm	-20 PM Supplements	V-2
1746 Neighborhood Christian Center- Ridgecrest	Breakfast 9 am-9:45 am	12 pm, and 8:00 am-8:40 am	-256 Breakfast Meals	F-3

1746 Neighborhood Christian Center-Ridgecrest	Lunch 11:45 am - 12:45 pm	9:30am, 10am, 1pm-1:30 pm	-252 Lunch Meals	F-3
0443 Northwest Preparatory Academy	Breakfast Monday- Friday	Saturday	-180 Breakfast Meals	N-3

As a result, 436 Breakfast meals, 847 Lunch meals, and 720 PM Supplements were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (c) (3) and (4) states, "Meals served outside of the period of approved meal service shall not be eligible for Program payments. Any permanent or planned changes in meal service periods must be approved by the State agency.

The USDA Administration Guide Summer Food Service Program 2016, page 60 states "Serve meals during the meal service times submitted on the site information sheet and approved by the State agency. The State agency must approve any changes in the meals service times."

Recommendation

The Sponsor should ensure the feeding sites are serving meals within the approved meal service time.

10. Attempted meal observations at the feeding sites below were unsuccessful due feeding sites not in operation or meals were not delivered timely

Condition

1474 Shelby Metro Golf (No Claim Submitted)

- The Monitor arrived at the site on June 1, 2018, at 11:40 am to attempt to observe a lunch meal service. According to feeding site staff, meals were not served on that day. According to the approved site list in TIPS, the feeding site was in operation.

1738 Memphis Center Independent Living (No Claim Submitted)

- The Monitor arrived at the feeding site on June 1, 2018, to attempt to observe a PM supplement service. According to feeding site staff, this feeding site is not operating for the 2018 SFSP. Based on the approved feeding sites list in TIPS, the feeding site was in operation in FY2018.

0511 RBI Bellevue (No Claim Submitted)

- The Monitor arrived at the site on June 1, 2018, to attempt to observe a lunch meal service. According to feeding site staff, the start date for this feeding site is 6/11/18.

According to the approved site list in TIPS, the feeding site was in operation on June 1, 2018.

1440 Case Management Inc- Youth Summer Camp

- The Monitor arrived at the feeding site on June 5, 2018, to attempt to observe an AM supplement service. According to feeding site staff, AM supplements were not delivered. According to the approved feeding site list in TIPS, this feeding site was in operation. As a result, 26 am supplement meals were disallowed due to staff stating no meals were served until June 12, 2018. See *Exhibit Q-1*.
- The Monitor attempted another meal service observation at this feeding site on June 11, 2018. According to the feeding site staff, no meals were served on June 11, 2018, but, meals were to start on June 12, 2018. According to the approved sites list in TIPS, this feeding site was in operation. As a result, 39 lunch meals were disallowed due to staff stating no meals were being served until June 12, 2018. See *Exhibit Q-1*.

1521 Freedom Preparatory Academy ES#2

- The Monitor arrived at the site on June 5, 2018, to attempt to observe a meal service. According to the feeding site staff, the start date is 6/11/18. According to the approved feeding sites list in TIPS, this site was in operation. No meals were disallowed due to no meals were claimed on June 5, 2018.

0210 Freedom Prep- Westwood (No Claim Submitted)

- The Monitor arrived at the site on June 5, 2018, to attempt a meal service observation. According to the feeding site staff, the feeding site is not operating the SFSP this year. According to the approved feeding sites list in TIPS, this feeding site was in operation.

1763 Mt. Vernon Baptist Church VBS

- The Monitor arrived at the site on June 6, 2018, to attempt a lunch meal service observation. According to the feeding site staff, no meals delivered for today per staff request. According to the approved feeding sites list in TIPS, the feeding site was in operation. No meals were disallowed due to no meals were claimed on June 6, 2018.

0542 Sherika Fitness (No Claim Submitted)

- The Monitor arrived at the site on June 7, 2018, to attempt a meal service observation. The feeding site staff stated that the site is not operating the SFSP this year. According to the approved feeding sites list in TIPS, this feeding site was in operation.

0715 World Overcomers Outreach Ministries

- The Monitor arrived at the site on June 7, 2018, to attempt a breakfast meal service observation. According to the feeding site staff, the feeding site does not receive breakfast meals from SCS on Tuesday, Wednesday, or Thursday. According to the

approved feeding sites list in TIPS, the site was in operation. No meals were disallowed due to no meals were claimed on June 7, 2018.

1776 Bluff City High School

- The Monitor arrived at the site on June 7, 2018, to attempt a lunch meal service observation. According to the feeding site staff, meals were not delivered for the lunch meal service. According to the approved feeding sites list in TIPS, the feeding site was in operation. No meals were disallowed due to no meals were claimed on June 7, 2018.

0172 Egypt ES

- The Monitor arrived on site on June 8, 2018, to attempt a lunch meal service observation. According to the feeding site staff, no meals had been delivered from 6/4/2018-6/8/2018. According to the approved feeding sites list in TIPS, the feeding site was in operation. No meals were disallowed due to no meals were claimed from June 4, 2018-June 8, 2018.

1755 Gaston Park Library- Explore Memphis (No Claim Submitted)

- The Monitor arrived at the site on June 8, 2018, to attempt a lunch meal service observation. According to the feeding site staff, no meals had been delivered from 6/4/2018-6/8/2018. According to the approved feeding sites list in TIPS, the feeding site was in operation.

1812 Arrow Academy- Read to be Ready

- The Monitor arrived at the site on June 8, 2018, to attempt a lunch meal service observation. The doors were locked and the monitor attempt to call the feeding site supervisor listed but no answer at the number listed. According to the approved feeding sites list in TIPS, the feeding site was in operation. No meals were disallowed due to no meals were claimed on June 8, 2018.

1352 Middle Baptist Church- Whitehaven (No claim Submitted)

- The Monitor arrived at the site on June 11, 2018, to attempt a lunch meal service observation. According to the feeding site staff, the feeding site is not participating in SFSP this year. According to the approved feeding sites list in TIPS, this feeding site was in operation.

1751 Benjamin L Hooks Central Library- Art Camp

- The Monitor arrived at the site on June 11, 2018, to attempt a supplement service observation. According to the feeding site staff, there were no deliveries for lunch or supplements on June 11, 2018. According to the approved feeding sites list in TIPS, the feeding site was in operation. The Sponsor did not claim supplements for June 11, 2018, therefore, no supplements were disallowed.

1598 Starting All Over (No Claim Submitted)

- The Monitor arrived at the site on June 12, 2018, to attempt a breakfast meal service observation. According to the feeding site staff, no breakfast was served at this feeding site, only lunch meals are served. According to the approved feeding sites list in TIPS, the feeding site was in operation for breakfast meals.

0832 RBI Whitehaven (No Claim Submitted)

- The Monitor arrived at the site on June 12, 2018, to attempt a supper meal service observation. According to the feeding site staff, the feeding site was not operating the SFSP this year, but was interested. According to the approved feeding sites list in TIPS, the feeding site was in operation.

1626 Highland Hill Apartments (No Claim Submitted)

- The Monitor arrived at the site on June 18, 2018, to observe a lunch meal service. Approved lunch meal service was from 11am-12 pm. The feeding site supervisor arrived on site at 11:15 am and no meals had been delivered for meal observation. According to the approved feeding sites list in TIPS, the feeding site was in operation.
- The Monitor conducted a follow up at this feeding site to observe a supplement service on June 18, 2018. The Monitor arrived at the feeding site at 1:45 pm. The supplements were delivered, but no participants were observed for a supplement. No supplements were disallowed due to sponsor did not claim any for this feeding site.

As a result of the above attempts, we determined that there were 26 AM Supplements and 39 Lunch meals disallowed. *See Exhibit Q-1.*

Criteria

Title 7 of the Code of Federal Regulations, Section 225.14 (d) (6) (iii) states, "... The Sponsor must have adequate management and the fiscal capacity to operate the Program. ..."

Title 7 of the Code of Federal Regulations, Section 225.16 (c) (3) and (4) states, "Meals served outside of the period of approved meal service shall not be eligible for Program payments. Any permanent or planned changes in meal service periods must be approved by the State agency."

The USDA Administration Guide Summer Food Service Program 2016, page 105, states in part... "The Sponsor should ensure site information with the State agency is current and reflects the operation of each site including change in meal service types, and meal service times..."

Title 7 of the Code of Federal Regulations, Section 225.16 (c) (5) states "Meals which are not prepared at the food service site shall be delivered no earlier than one hour prior to the beginning of the meal service (unless the site has adequate facilities for holding hot or cold meals within the temperatures required by State or local health regulations) and no later than the beginning of the meal service...."

Recommendation

The Sponsor should ensure feeding site applications are accurate and reflect the actual feeding sites in operation. If sites are not in operation for SFSP, the site's applications should be removed and the listing should be updated.

11. The Sponsor claimed meals after a feeding site self-canceled

Condition

According to the feeding site application in TIPS, feeding site 1790 Upward Bound-Residential Program had a self-cancellation date of June 26, 2018. However, the sponsor claimed 90 breakfast meals past this date (June 26, 2018).

As a result, 90 breakfast meals were disallowed. *See Exhibit K-4*

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (c) (3) and (4) states, "Meals served outside of the period of approved meal service shall not be eligible for Program payments. Any permanent or planned changes in meal service periods must be approved by the State agency."

The USDA Administration Guide Summer Food Service Program 2016, page 105, states in part... "The Sponsor should ensure site information with the State agency is current and reflects the operation of each site including change in meal service types, and meal service times. ..."

Recommendation

The Sponsor should ensure that meals claimed for reimbursement were actually served and if a site has self-canceled, this feeding site should not be claiming meals for reimbursement after the self-cancellation date.

12. Point of Service meal count sheets appeared prefilled and photocopied

Condition

Point of service meal count sheets appeared prefilled prior to meal services and photocopied for the feeding sites listed below. Point of Service for meal reimbursement must be done at the time of meal service and not photocopied template.

Site	Dates	Meals Disallowed	Exhibit
1521 Freedom Preparatory ACAD ES #2	6/15,6/21,6/22,6/25,6/26,6/27, 6/28 and 6/29/18	-240 Breakfast Meals	H-2
1873 Mitchell High School MHS Bridge Program	6/14,6/15,6/26,6/27/2018 6/14,6/15,6/22,6/27,6/28, and 6/29/2018	-140 Breakfast Meals -210 Lunch Meals	D-3

0436 New Mt Sinai MBC- VBS	6/11,6/12,6/13,6/14, and 6/15/18	-175 Supper Meals	K-3
0476 Park Services- Westwood Pool	6/25,6/26,6/27,6/28, and 6/29/2018	-175 Lunch Meals	U-3

As a result, 380 Breakfast meals, 385 Lunch meals, and 175 Supper meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d) (5) states "... that each sponsor shall certify that the claim is correct and records are available to support this claim. ..."

According to the USDA Administration Guide Summer Food Service Program 2016, 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 Administration Guide Summer Food Service Program 2016, 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 forms are not duplicates of a previous day meal service and have the original copy prior to submitting the claim for reimbursement.

13. The signatory date conflicted with the serving date on the Point of Service count sheets

Condition

Based on review the Sponsor's records, we noted that the serving dates conflicted with the signatory dates of point of service meal count sheets. Below is a summary of the conflicting dates:

Site	Serve Date	Signatory Date	Exhibit
1880 Grahamwood ESL Summer Enrichment	6/19/2018 6/20/2018	6/18/2018 6/18/2018	K-2
0706 Memphis Black Art Alliance	6/25/2018	6/22/2018	A-3
1864 Mother's Love	6/20/2018	6/13/2018	E-3

Criteria

According to the USDA Administration Guide Summer Food Service Program 2016, 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 Administration Guide Summer Food Service Program 2016, 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

Sponsors should ensure the feeding site supervisors are dating the Point of Service records daily and not backdating the forms prior to the serving date.

14. The meals count was not documented at the Point of Service

Condition

During a breakfast meal observation on June 5, 2018, at 688 Ridgeway Learning Center, we noted that the feeding site's personnel were not taking point of service meal counts for the breakfast meal observed. Instead, the meal count sheet was completed after all participants were served. There were no disallowances since the meals were observed.

Criteria

The USDA Administrative Guide Summer Food Service Program 2016, page 66 and 184, states that 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.

Recommendation

The Sponsor should ensure that feeding site personnel complete the meals count sheets at the point of service as meals are being served to participants.

15. The Point of Service meal count sheets listed the serve date, but the feeding site personnel signed the document but did not document the date

Condition

According to the Point of Service meal count sheets, the feeding sites below listed the serving date of meals, but the date of when the feeding site supervisor/personnel signed the document was missing.

Site	Meal	Dates
1799 Colonial Middle B 1	Breakfast	6/19/18 and 6/22/18
1728 Getwell SSLA	Breakfast Lunch	6/12/18, 6/20/18 6/20/18
1540 Great Expectations	Breakfast	6/14, 6/21, 6/25, 6/27, 6/28, and 6/29/2018
1864 Mothers Love	Lunch	6/12, 6/14, 6/15/2018
1824 Craigmont High SSLA	Lunch	6/13/2018
1860 Greater Community Temple	Lunch	6/7/18

Criteria

According to the USDA Administration Guide Summer Food Service Program 2016, 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 Administration Guide Summer Food Service Program 2016, 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 Point of Service meal count sheets are filled out completely with all pertinent information prior to filing a claim.

16. The approved feeding sites list in TIPS was not accurate according to the reimbursement summary for June 2018

Condition

The Sponsor's active and operating feeding sites list for June 2018 does not agree with the reimbursement summary. The feeding sites listed on the public media release did not agree with feeding sites claimed. The feeding sites below were listed as active on the approved feeding sites list for June 2018. The feeding sites closed or self-canceled were not updated by the sponsor accordingly.

Site Name/ Number	Dates Listed as Operating
Askew Place 0040	6/4/18-7/13/18
Dream Kidz- Summer Camp 1832	6/4/18-7/27/18
Freedom Prep 0209	5/30/2018-7/27/2018
Freedom Prep Westwood 0210	5/30/2018-7/27/2018
Gaston Park Library-Explore Memphis 1755	6/4/2018-7/27/2018

Granville T Woods Academy of Innovation 0245	5/30/2018-7/27/2018
Grizzlies Prep 1646	5/30/2018-7/27/2018
Highland Heights Church Of Christ-Vacation Bible School 1834	6/4/2018-7/31/2018
Holy Temple C.O.D Church-The Whitehaven Intervention Center and Youth Development Program Inc. 1817	6/4/2018-7/27/2018
Hope Center@Winbranch 1756	5/30/2018-7/27/2018
LaGoshen M.B. Church (VBS) 0324	6/12/2018-6/14/2018
Memphis Center Independent Living 1738	5/30/2018-7/27/2018
Middle Baptist Church-Whitehaven 1352	6/4/2018-7/27/2018
Mount Gilead BC - Camp Favour 0816	6/4/2018-7/27/2018
Mt. Nebo M.B. Church-Summer Camp 1455	5/30/2018-7/27/2018
Mt. Zion M.B. Church (Rossville) – VBS 0719	6/13/2018-6/15/2018
New Hope Baptist Church of Memphis Bible Study 1780	5/30/2018-7/25/2018
New Mt Zion Baptist Church 0437	6/27/2018-6/29/2018
Nutrition Services 1606	5/30/2018-7/27/2018
Pershing Park Apts. 1805	6/11/2018-7/19/2018
Pleasant View Baptist-Bible Study 1617	6/25/2018-7/27/2018
Pursuit of God Church-Agape-Summer Camp 1775	6/11/2018-7/19/2018
Ridgeway High-Summer Bridge 1544	5/30/2018-7/27/2018
Riverview PreK-8 (Read to be Ready) 1769	6/4/2018-6/29/2018
Ross 0900	6/4/2018-7/27/2018
ShawdowBrook Townhomes 0537	5/30/2018-7/27/2018
Shelby Metro – Football 1475	5/31/2018-6/2/2018
Sherika Fitness 0542	5/30/2018-7/27/2018
Sherwood Middle-Orange Mound Raiders Youth Sports 0764	5/30/2018-7/27/2018
Smothers Chapel CME Church - Sunday School 1377	5/30/2018-7/27/2018
Soulsville Charter School 1842	5/30/2018-6/5/2018
Spencer's Total Fitness - Tennis/Basketball Camp 1477	5/30/2018-7/27/2018
St. John Baptist-Vacation Bible School 1587	5/30/2018-7/27/2018
Starting All Over 1598	5/30/2018-7/27/2018
STREETS-Vance 1457	5/30/2018-7/27/2018
SWTCC Upward Bound 1844	5/30/2018-6/29/2018
Tiger Lane - Memphis City 0921	6/15/2018-6/15/2018
University of Memphis-Cyber Ambassador Tech Camp 1836	6/18/2018-6/22/2018
Urban Community Ministries-Sunday School 1771	6/4/2018-7/22/2018

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (c) (4) states, "... Any permanent or planned changes in meal service periods must be approved by the State agency."

Title 7 of the Code of Federal Regulations, Section 225.14 (d) (6) (iii) states in part... "The Sponsor has adequate management and the fiscal capacity to operate the Program."

The USDA Administration Guide Summer Food Service Program 2016, page 105, states in part... "The Sponsor should ensure site information with the State agency is current and reflects the operation of each site including change in meal service types, and meal service times..."

Recommendation

The Sponsor should ensure that the feeding site list in TIPS is updated and reflects the actual sites in operation.

17. Two feeding sites had the same address and same meal service time

Condition

Feeding site 1775 Pursuit of God Church-Agape- Summer Camp and feeding site 820 Agape-Pursuit of God had the same address and same meal service listed in TIPS. Feeding site 1775 had lunch meal approval service time of 11am-12 pm. The feeding site 820 Agape-Pursuit of God had breakfast approval time of 9 am –9:30 am, and lunch approval service time of 11 am -11:30 am both sites were listed as open sites with the same address. Feeding site 820 Agape-Pursuit of God is the only site that claimed meals.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (5) (d) (iii) states, "Sites will not be served in whole or in part by another site unless it can be demonstrated to the satisfaction of the State agency that each site will serve children not served by any other site in the same area for the same meal..."

The USDA Administration Guide Summer Food Service Program 2016, page 105, states in part... "The Sponsor should ensure site information with the State agency is current and reflects the operation of each site including change in meal service types, and meal service times..."

Recommendation

The Sponsor should ensure feeding sites listed in TIPS are not duplicate sites with duplicate addresses. The feeding site list should be updated with the correct information and not reflect duplicate sites with the same meal serving time.

18. Three of the sampled feeding sites monitored were not listed on the claim reimbursement summary

Condition

A Program Monitor visited site 1475 Shelby Metro Football on 6/1/18 and observed 72 lunch meals being served, visited site 1769 Riverview Pre-K on 6/6/18 and observed 19 lunch meals, and visited Site 1626 Highland Hill Apartments on June 11, 2018, and observed seven pm snacks being served. The Sponsor received the site exit forms on the day each site was visited and did not claim any meals for those sites. Meals observed were added in Finding 4.

Criteria

The USDA Administration Guide Summer Food Service Program 2016, page 129, states in part... "Based on records that are regularly submitted by the sites, sponsors must report the number of first meals served to children."

Recommendation

The Sponsor should ensure all feeding sites that participate in SFSP are reporting the number of meals served.

19. The number of meals delivered were the same as total meals served (block claiming)

Condition

Based on the our review of the consecutive 5 days meal count sheets at the feeding site 1626 Highland Hills Apartments- Summer Program, we noted that the Point of Service meal count sheets and the meals delivered tickets had the same the number of meals for the previous day meal counts for breakfast and lunch meals reported as served, with the exception of the day the monitor attempted a meal service observation.

Criteria

The USDA Administration Guide Summer Food Service Program 2016, page 105, states in part... "The Sponsor should review the meal counts submitted by sites for unusual meal count patterns, (e.g., first meals always or usually equals meals delivered)."

The USDA Administration Guide Summer Food Service Program 2016, page 112, states "It is critical that site personnel and monitors understand the importance of accurate point-of service meal counts. Only complete meals served to eligible children can be claimed for reimbursement. Therefore, 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. Counting meals at the point of service also allow site personnel to ensure that only complete meals are served."

Recommendation

Sponsors should ensure that feeding site staff is operating the SFSP in accordance with the USDA guidelines and report the actual number of meals served.

20. According to Point of Service meal count sheets the meals were delivered past approval meal service time

Condition

During an on-site monitoring visit on June 11, 2018, at **1626 Highland Hill Apartments-Summer Program**, the Monitor reviewed the previous days of the Point of Service meal count sheets. Based on the review, the approved service time of lunch meals service was 11 am-12 pm, and approved service time for the supplements was 2pm-3pm. However, the documented time for the meals delivered on June 8, 2018, was 3:25 pm. No meals will be disallowed due to the Sponsor did not claim meals for this feeding site for June 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (c) (5) states, "Meals which are not prepared at the food service site shall be delivered no earlier than one hour prior to the beginning of the meal service (unless the site has adequate facilities for holding hot or cold meals within the temperatures required by State or local health regulations) and no later than the beginning of the meal service. ..."

Recommendation

Sponsors should ensure that meals are delivered timely to the feeding sites.

21. Feeding site staff arrived late for an approved meal service time

Condition

The Monitors arrived at 10:45 am on June 18, 2018, at feeding site 1626 Highland Hill Apartments-Summer Program to observe a lunch meal service. The approved lunch meal service was from 11am-12 pm. The feeding site supervisor arrived on site at 11:15 am and no meals were delivered for during our visit.

Criteria

The USDA Administration Guide Summer Food Service Program 2016, page 119, states in part... "The Sponsor should conduct additional training if site staff should arrive at sites late and/or does not stay for the entire meal service..."

Recommendation

Sponsors should ensure that site supervisors are arriving prior to meal service time and ensure meals are delivered timely.

22. The Sponsor did not complete Racial/Ethnic Data form correctly

Condition

Racial Ethnic Data forms were not completed correctly. Our review of the forms disclosed the following discrepancies:

Ethnicity and Race Categories Did Not Match on Racial/Ethnic Data Form

1433 Shelby Farms Park-Summer Camp	0673 Windridge ES- Summer School
1807 Whitestation Elem	1798 Randolph Library
1804 New Direction Church	0513 Refugee Empowerment Program
1744 Oakhaven Middle-SSLA	1735 Robert R Church SSLA
0454 Overton High School	0583 Street Reach Guerny
0458 Park Service Binghampton	0584 Street Reach Jackson
1888 Park Services Bartlett Meadows	1840 Summer GLAM Girls Leadership Academy
1733 Peabody	1737 W.H. Brewster SSLA
1826 Westwood High-SSLA	1482 Whitehaven ES SSLA
1912 Oasis of Hope Summer Leadership Institute Camp	1425 Belle Forest Community School SSLA
0058 Binghampton Christian Academy	1410 Brownsville Road ES SSLA
1414 Bruce ES- SSLA	1723 Chimneyrock SSLA
0119 Community Center Lester	1728 Getwell SSLA
0223 Girls Inc of Memphis	0256 Greater Mt Zion- VBS
1907 Happy Hands Summer Camp	0911 Hillcrest High School
1731 Holmes Road SSLA	0780 Houston Levee Community Center-Summer Day Camp
1814 Humes Preparatory	1406 John P. Freeman-SSLA
0329 Lambs and Ivy School	1619 Landmark Food Pantry -Dunn
0332 Larose Elementary	1777 Longview Heights Seventh Day Adventist Church- Summer Camp
1479 Lowrance ES- SSLA	1420 Lucy Elementary SSLA
1732 Magnolia SSLA	1825 Manassas High School SSLA
0528 Riverwood Elementary	0310 Keystone Elementary
0493 Promise Academy Charter School	0699 Hickory Ridge MS- SCS Summer School
0715 World Overcomers Outreach Ministries	1729 Hickory Ridge SSLA

Daily Meal Counts Forms and Racial/Ethnic Data Form did not list the same number of participants.

0706 Memphis Black Arts Alliance	1799 Colonial Middle Summer Bridge Program
1763 Mt Vernon Baptist Church VBS	1743 Cordova SSLA
1747 New Hickory Hill MBC Summer Camp	1480 Crump ES SSLA
1723 Chimneyrock SSLA	0144 De LaSalle Catholic School

1819 East Side Service and Training	0172 Egypt ES
1898 Fairley High School Summer School & Summer Bridge	1426 Goodlett ES SSLA
1880 Grahamwood ESL Summer Enrichment	1745 Grandview Heights Middle SSLA
0252 Greater Hope Baptist Church - VBS	1806 Hamilton Middle Summer School
0698 Havenview MS- SCS Summer School	1399 Kate Bond MS SCS Summer School
1521 Freedom Preparatory Academy ES #2	1828 Aseret Youth Comm.-Summer Learning Lab
0772 Arete Christian School-Summer Camp	1479 Lowrance ES SSLA
1420 Lucy ES SSLA	0252 Greater Hope Baptist Church- VBS
1852 Harmonic South String Orchestra	0698 Havenview MS- SCS Summer School
0275 Highland Meadows Apartments	0300 Jubilee COGIC- VBS
0305 Kasace Creative Arts Camp	0322 Knowledge Quest Main Site
0325 Lagoshen M.B. Church Summer Camp	1803 Gardenview Elem- Summer School

Racial/Ethnic Data Form not completed (missing dates, number of participants, or date of meal observation)

0393 Memphis Police Great Summer Camp	1761 Chinese Summer Camp
0428 Neighborhood Christian Center- Robinhood Park	1913 Concorde Career College MPLOY Memphis
1874 New Binghamton Association Group	0136 Cornerstone Prep
0449 Olympic Career Training Institute- City of Memphis	1824 Craigmont High SSLA
1812 Arrow Academy Read to be Ready	1813 Early Grove Baptist Church
1741 Bellevue Middle SSLA	1823 East High School -SSLA
1751 Benjamin L. Hooks Central Library- Art Camp	0204 First Baptist Church Broad
1722 Cherokee Elementary SSLA	1727 Germanshire Elem SSLA
1728 Getwell	1863 Glam Fashion House
1426 Goodlett ES SSLA	1730 Highland Oaks SSLA
1417 Hawkins Mill ES SSLA	1731 Holmes Rd SSLA
1880 Grahamwood ESL Summer Enrichment	1745 Grandview Heights Middle SSLA
0780 Houston Levee Community Center Summer Day Camp	1406 John P. Freeman SSLA
0300 Jubilee COGIC VBS	1808 Lester Prep Middle Summer Football
1584 Love Temple C.O.G.I.C.	1479 Lowrance ES-SSLA
1357 Melrose Baptist	1880 Grahamwood ESL

1745 Grandview Heights	1860 Greater Community Temple
279 Hill Dale Apartments	1730 Highland Oaks SSLA
1357 Melrose MB Church- Children Church	1414 Bruce ES SSLA
1875 New Hope Church MPLOY Summer Camp	

No Signature or Date on Racial/Ethnic Data Form

0465 Park Services Gooch Pool	0109 Community Center Orange Mound
1733 Peabody	0112 Community Center Davis
1758 All in One's Hands Summer Camp	0116 Community Center Glenview
1484 Chickasaw Council- MPLOY Summer Youth	1806 Hamilton Middle Summer School
1773 Church of Lord Jesus Christ Vacation Bible School	1388 Miriam Daycare Summer Camp
1774 Church of Lord Jesus Christ Sunday School	1795 Dunbar Elem Summer Camp

Racial/Ethnic Data Form Completed Prior to Start Date

1930 Deliverance Temple Restoration Ministries	1779 Divine Intervention@Raleigh Egypt High- Pre Employment Transition Services
0504 Raleigh Family Development Center	1820 Two Steps Ahead Learning

Criteria

Title 7 of the Code of Federal Regulations, 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."

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Sponsor's Monitor's Guide Summer Food Service Program 2017, pages 14, states "You must complete a racial/ethnic data form to report the categories of participating children at each site. This form must be completed at least once during the site's operation or once per session for camps. A sample Racial/Ethnic Data Form is included at the end of this guide. You should determine a child's racial and ethnic categories visually using your best judgment. Ethnicity according to this data form consists of two categories - Hispanic/Latino and not Hispanic/Latino - while the racial categories include a more specific breakdown.

Because you should complete both a racial and ethnic categorization for each child, the total number of children in the two different categories should match. "

Recommendation

The Sponsor should ensure the directions for the Racial/ Ethnic Data forms are followed to ensure forms are completed accurately.

23. The Sponsor did not complete the first week of operation visit to a feeding site

Condition

The feeding site 0178 Emmanuel Episcopal Church Theater Camp dates of operation listed in TIPS was June 2, 2018-June 9, 2018. The first week of operation visit form was completed on June 1, 2018, that date is prior to the feeding site operation.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (d) (2) states, "... 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. ..."

Recommendation

The Sponsor should ensure the required monitoring visits are completed in the appropriate time frame.

24. Meals were not prepared based on participation

Condition

Feeding site 1732 Magnolia-SSLA was not preparing meals based on the number of participants. The feeding site prepared meals that exceeded participation on a daily basis. The leftover meals were not calculated in the following day available meals. According to the feeding site application in TIPS, the left over meals would be refrigerated and used for the following day.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (b) (3) states, "... Sponsors shall plan for and prepare or order meals on the basis of participation trends with the objective of providing only one meal per child at each meal service. The sponsor shall make the adjustments necessary to achieve this objective using the results from its monitoring of sites. ..."

The USDA Administration Guide Summer Food Service Program 2016, pages 60 and states "Sites should communicate with their sponsoring organization on a regular basis to discuss anticipated attendance and to make adjustments in meal orders. Sponsoring organizations

should train site supervisors on procedures regarding how and when to adjust meal orders for the next day.

Recommendation

The Sponsor should ensure site supervisors are made aware to order meals based on the anticipated attendance. This will prevent food waste and cost.

25. The number of operation days for several feeding sites was reported incorrectly

Condition

The days of operation for several feeding sites was reported incorrectly. Our review of records showed the following:

Site	Operating Days reported in TIPS	Verified Days of Operation
0717 Westpoint Martial Art Academy	20	21
0773 Our Lady of Sorrows School- Year Round Curriculum	19	14
1843 Ready to be Ready	20	9
0306 Kate Bond Elementary (Imagine Learning Camp)	20	19
1440 Case Management INC-Youth Summer Camp	10	8
0894 Berean M Baptist Church	17	20
1894 Dominion Church Summer Camp	5	4
1728 Getwell SSLA	15	20
0698 Havenview MS SCS Summer School	17	18
0330 Landmark Food Pantry	20	15
1825 Manassas High School- SSLA	18	17
1778 Strive School of Music @ Second Baptist Church Summer Camp	20	21
1475 Shelby Metro Football	0	1

1769 Riverview Pre K	0	1
1626 Highland Hill Apartments	0	1

Criteria

According to Title 7 of the Code of Federal Regulations, Section 225.9 (d), sponsors shall certify that claims submitted for reimbursement are correct and records are available to support the claim submitted.

Recommendation

The Sponsor should review meal count sheets to ensure that operating days are correct when submitting a claim for reimbursement.

26. The Sponsor allocated unallowable costs to SFSP

Condition

The Sponsor's general ledger for the operating period of June 2018 through August 2018 revealed expenses totaling \$1,482.43 that were not included in their approved budget. In addition, prior approval from DHS was not obtained for these expenses charged to SFSP (See: Table below). This resulted in unallowable costs totaling \$1,482.43.

Unallowable cost

General Ledger Date	Invoice Date	Item Description	Total Expensed Per General Ledger
6/22/18	6/4/18	Gold/Ivory Balloons and Columns for SFSP 50 th Year Celebration	\$470.00
7/17/18	6/25/18	100 String Back Packs, 50 Ear Buds for Summer School Classes	\$492.87
7/20/18	6/29/18	30 Blue Tooth Speakers for Summer School Classes	\$319.56
8/14/18	7/27/18	Pizza for Turn up the Beet Drawing Contest	\$200.00

Total Expensed \$1,482.43

Criteria

Per FNS Instruction 796-4, Rev. 4, Page 14 -16 Section D, titled (Unallowable Costs) states unallowable costs are costs for which SFSP funds may not be disbursed. They include the following:

- "... Entertainment, i.e., cost of amusements, social activities, and incidental related costs such as meals, beverages, lodging, rentals, transportation, gratuities, etc.

- Administrative costs not included in the sponsor's budget as finally approved.
- Any other cost incurred which program officials determine to be in violation of applicable laws and regulations".

According to Title 2 of the Code of Federal Regulation, part 215 - Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Learning Education, Hospitals, and Other Non-Profit Organizations, Section 215. 25 (b), titled Revision of Budget and Program Plans , " **Recipients are required to report deviations from budget and program plans and request prior approvals for budget and program plan revisions...**"

Recommendation

The Sponsor should only expense items to the SFSP program that is allowable and approved in their budget.

Sponsor should transfer non-SFSP funds in the amount of \$1,482.43 into the SFSP account to cover the unallowable cost.

27. The Sponsor expensed prior year operating costs to the current year's SFSP program

Condition

The Sponsors uses the accrual method of accounting to record all expense transactions; however, the sponsor's general ledger for June 2018 indicated expenses incurred in FY17 totaling \$7,876.75 were paid and recorded in the FY18 SFSP program-operating year. The sponsor's account payable reconciliation as of 6/30/18 performed by the Nutritional Service Finance Department had noted outstanding invoices from FY17 that had not been paid. These 2017 outstanding invoices were paid on 6/29/18 (See: Table below).

Prior Year Expenses

General Ledger Date	Invoice Date	Date Accounts Payable Received Invoice	Vendor	Item Description	Total Expensed
6/29/18	7/17/17	7/19/17	McCartney Produce	Apples	\$4990.00
6/29/18	7/13/17	7/19/17	McCartney Produce	Peaches	\$(19.95)
6/29/18	7/12/17	7/19/17	McCartney Produce	Apples, Peaches & Broccoli	\$1,534.45
6/29/18	8/02/17	10/17/17	McCartney Produce	Apples	\$1,372.25

Total Expensed \$7,876.75

Criteria

FNS Instruction 796-4, Rev. 4, Page 14 -16, Section D 9 titled (Unallowable Costs) for which SFSP funds may not be disbursed "... **Cost resulting from an under-recovery of costs under other grant agreements. ...**"

Recommendation

The Sponsor should ensure expenses are recorded in the general ledger when they are incurred, in order to comply with the accrual method of accounting; also, the Sponsor should ensure that operating funds from current year agreements are not used to cover prior year expenses.

Sponsor should transfer non-SFSP funds in the amount of \$1,482.43 into the SFSP account to cover the unallowable cost

28. The Sponsor paid employees using the incorrect pay rate

Condition

The Sponsor hires temporary food service employees for the SFSP program. The temporary employees are paid at a fixed hourly rate based on the Sponsor's temporary classification for the positions. We reviewed a sample of ten employees. Per the Sponsor's payroll records for the pay period ending on June 20, 2018; one employee was paid more than the scheduled fixed hourly rate and another employee was paid less than the fixed scheduled hourly rate (See Table below). The Sponsor stated that the two discrepancies were due to manual entry errors.

Employee Compensation Discrepancies

Sponsors Position Title	Sponsor's Position Scheduled Hourly Pay Rate	Employee Hourly Pay Rate Per Payroll Records t	Pay Rate Discrepancy	Employee Hours Worked	Total Pay	Total Pay Per Sponsors Position Pay Rate	Total Pay Discrepancy
Summer Production Support	\$10.19	\$10.09	\$(0.10)	92.5 (includes Over Time hours of 12.50)	\$996.30	\$1006.26	\$(9.96)
Summer Site Supervisor	\$13.13	\$13.30	\$0.17	63.2	\$840.56	\$829.82	\$10.74
Net Difference							\$.78

Criteria

FNS Instruction 796-4 Rev. 4, Section XA1c, "Compensation for Program Labor" states:
... Labor operating costs are allowable when the amounts claimed are based upon hourly rates that are reasonable for the services provided and documented by payroll records. Hourly rates will be considered reasonable to the extent that they are consistent with rates paid for similar work in the area in which the sponsor is located.

Recommendation

The Sponsor should implement controls to ensure that all employees are paid according to the approved established rate of pay.

Technical Assistance

Program monitors provided technical assistance regarding the correct manner to complete point of service meal count sheets, meal patterns, meal service, racial/ethnic data forms completion, updating site lists with sites in operation, preparing meals based on participation and record keeping.

Disallowed Costs

Based on our review of records submitted by Sponsor, the above findings resulted in an overpayment of \$21,536.36.

Corrective Action

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

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for June 2018, which contains the verified claim data from the enclosed exhibits.
- 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 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

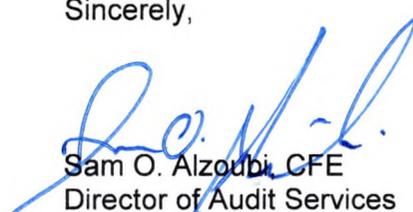
In accordance with the federal regulation found at 7 CFR Part 225.13, your institution may appeal the overpayment identified by the monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219

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

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

Sincerely,


Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

Cc: Phyllis Glover, School Operations Manager, Shelby County School System
Jacqueline Robinson-Tate, Area Manager-Spc.Programs., Shelby County School System
Allette Vayda, Director of Operations, Summer Food Service Program
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 Claimed and Reconciled Meals

Sponsor: Shelby County School System

Review Month/Year: June 2018

Total Meal Reimbursement Received: \$1,809,165.56

Site Meal Service Activity	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	21	21
Number of Participating Sites for Breakfast Meals	176	176
Number of Participating Sites for Am Supplement Meals	1	1
Number of Participating Sites for Lunch Meals	303	305
Number of Participating Sites for PM Supplement Meals	103	104
Number of Participating Sites for Supper Meals	12	12
Number of Breakfasts Meals Served	195,550	193,179 ¹
Number of AM Supplements Meals Served	121	95 ¹
Number of Lunches Meals Served	328,010	324,246 ¹
Number of PM Supplements Meals Served	81,627	80,472 ¹
Number of Suppers Meals Served	2,538	2,441 ¹

¹Total allowable meals after any disallowance of meals as noted in all findings.

Exhibit B

Sponsor: Shelby County School System
Site: 0705 Memphis Catholic- Extended Year (Sample)
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	14	14
Number of Breakfast Meals Served	656	653
Number of Lunch Meals Served	1,092	1,091

Exhibit C

Sponsor: Shelby County School System
Site: 1441 Just Us Kids Daycare (Sample)
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	21	21
Number of Breakfast Meals Served	305	305
Number of Lunch Meals Served	320	320

Exhibit D

Sponsor: Shelby County School System
Site: 1820 Two Steps Ahead Learning (Sample)
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	21	21
Number of Lunch Meals Served	835	835
Number of PM Supplement Meals Served	853	852

Exhibit E

Sponsor: Shelby County School System
Site: 0524 Rising Sun Outreach Ministries (Sample)
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	21	21
Number of Breakfast Meals Served	290	268
Number of Lunch Meals Served	291	286

Exhibit F

Sponsor: Shelby County School System
Site: 0337 Lemoyne Owen College- Dream of Memphis (Sample)
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	21	21
Number of Breakfast Meals Served	1,756	1,650
Number of Lunch Meals Served	1,845	1,845

Exhibit G

Sponsor: Shelby County School System
Site: 1475 Shelby Metro Football (Sample)
Review Month/Year: June 2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals Observed
Total Number of Days Food Served	0	1
Number of Lunch Meals Served	0	72

Exhibit H

Sponsor: Shelby County School System
Site: 0432 New Growth In Christ (Sample)
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	21	21
Number of Lunch Meals Served	1,372	1,372
Number of PM Supplement Meals Served	1,368	1,368

Exhibit I

Sponsor: Shelby County School System
Site: 1787 Vision Preparatory Charter- Tutoring/Summer School (Sample)
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	12	12
Number of Breakfast Meals Served	295	295
Number of Lunch Meals Served	345	345

Exhibit J

Sponsor: Shelby County School System
Site: 0688 Ridgeway Learning Center (Sample)
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	18
Number of Breakfast Meals Served	1,651	1,763
Number of Lunch Meals Served	1,745	1,745

Exhibit K

Sponsor: Shelby County School System
Site: 0596 Summer Enrichment Camp (Sample)
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	20	20
Number of Breakfast Meals Served	695	695
Number of Lunch Meals Served	705	705

Exhibit L

Sponsor: Shelby County School System
Site: 1829 Aspire East Academy RTBR(Sample)
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	16	16
Number of Breakfast Meals Served	636	636
Number of Lunch Meals Served	637	637

Exhibit M

Sponsor: Shelby County School System
Site: 0717 Westpoint Martial Art Academy (Sample)
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	20	21
Number of Lunch Meals Served	310	310
Number of PM Supplement Meals Served	310	310

Exhibit N

Sponsor: Shelby County School System
Site: 1839 Montgomery Plaza (Sample)
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	19	19
Number of Lunch Meals Served	917	865
Number of PM Supplement Meals Served	908	855

Exhibit O

Sponsor: Shelby County School System
Site: 1388 Miriam Daycare- Summer Camp (Sample)
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	19	19
Number of Lunch Meals Served	370	369
Number of PM Supplement Meals Served	367	393

Exhibit P

Sponsor: Shelby County School System
Site: 0741 Longstreet United Methodist Church- Project Transformation TN (Sample)
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	15	15
Number of Breakfast Meals Served	823	831
Number of Lunch Meals Served	881	881

Exhibit Q

Sponsor: Shelby County School System
Site: 1769 Riverview PreK-8(Read to be Ready) (Sample)
Review Month/Year: June 2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals Observed
Total Number of Days Food Served	0	1
Number of Breakfast Meals Served	0	0
Number of Lunch Meals Served	0	19

Exhibit R

Sponsor: Shelby County School System
Site: 0310 Keystone Elementary (Sample)
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	18
Number of Breakfast Meals Served	4,661	4,660
Number of Lunch Meals Served	4,791	4,795

Exhibit S

Sponsor: Shelby County School System
Site: 0773 Our Lady of Sorrows School- Year Round Curriculum (Sample)
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	19	14
Number of Breakfast Meals Served	460	460
Number of Lunch Meals Served	1,118	1,102

Exhibit T

Sponsor: Shelby County School System

Site: 0344 Libertas (Sample)

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	20	20
Number of Breakfast Meals Served	576	576
Number of Lunch Meals Served	718	718

Exhibit U

Sponsor: Shelby County School System

Site: 0724 Whitney Achievement (Sample)

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	16	16
Number of Breakfast Meals Served	214	214
Number of Lunch Meals Served	215	215

Exhibit V

Sponsor: Shelby County School System

Site: 0427 Neighborhood Christian Center Greenbriar (Sample)

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	15	15
Number of Breakfast Meals Served	891	891
Number of Lunch Meals Served	940	936

Exhibit W

Sponsor: Shelby County School System

Site: 0041 Aspire Coleman ES(Sample)

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	16	16
Number of Breakfast Meals Served	990	990
Number of Lunch Meals Served	938	934

Exhibit X

Sponsor: Shelby County School System

Site: 1803 Gardenview Elem- Summer School (Sample)

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	18
Number of Breakfast Meals Served	5,525	5,525
Number of Lunch Meals Served	6,490	6,273

Exhibit Y

Sponsor: Shelby County School System

Site: 1788 Camp Super Stars (SACS) Summer Camp (Sample)

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	20	20
Number of Lunch Meals Served	587	587
Number of PM Supplement Meals Served	603	603

Exhibit Z

Sponsor: Shelby County School System
Site: 0678 YCAP YMCA (Sample)
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	12	12
Number of Breakfast Meals Served	98	88
Number of Lunch Meals Served	103	103

Exhibit A-1

Sponsor: Shelby County School System
Site: 0528 Riverwood Elementary (Sample)
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	18
Number of Breakfast Meals Served	2,798	2,798
Number of Lunch Meals Served	2,781	2,781

Exhibit B-1

Sponsor: Shelby County School System
Site: 1779 Divine Intervention @Raleigh Egypt High-Pre-Employment Transition Services(Sample)
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	20	20
Number of Lunch Meals Served	1,016	913
Number of PM Supplement Meals Served	1,041	1,041

Exhibit C-1

Sponsor: Shelby County School System
Site: 0493 Promise Academy Charter School (Sample)
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	21	21
Number of Lunch Meals Served	1,905	1,905
Number of PM Supplement Meals Served	1,898	1,898

Exhibit D-1

Sponsor: Shelby County School System
Site: 0178 Emmanuel Episcopal Church Theater Camp (Sample)
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 Breakfast Meals Served	140	140
Number of Lunch Meals Served	138	138

Exhibit E-1

Sponsor: Shelby County School System
Site: 0019 Agape- Pershing Park Frayser(Sample)
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	12	12
Number of Breakfast Meals Served	133	133
Number of Lunch Meals Served	152	152

Exhibit F-1

Sponsor: Shelby County School System
Site: 0820 Agape Pursuit of God (Sample)
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	8	8
Number of Breakfast Meals Served	176	176
Number of Lunch Meals Served	192	192

Exhibit G-1

Sponsor: Shelby County School System
Site: 1785 Scenic Hills United Methodist Project Transformation (Sample)
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	15	15
Number of Breakfast Meals Served	608	608
Number of Lunch Meals Served	757	756

Exhibit H-1

Sponsor: Shelby County School System
Site: 0925 Memphis Scholars Florida Kansas (Sample)
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	9	9
Number of Breakfast Meals Served	216	216
Number of Lunch Meals Served	230	230

Exhibit I-1**Sponsor: Shelby County School System****Site: 0699 Hickory Ridge Middle School-Summer School (Sample)****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	18
Number of Breakfast Meals Served	5,393	5,391
Number of Lunch Meals Served	7,209	7,209

Exhibit J-1**Sponsor: Shelby County School System****Site: 1626 Highland Hill Apartments (Sample)****Review Month/Year: June 2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals Observed
Total Number of Days Food Served	0	1
Number of Lunch Meals Served	0	0
Number of PM Supplement Meals Served	0	7

Exhibit K-1**Sponsor: Shelby County School System****Site: 0704 Knowledge Quest- Gaston Community Center (Sample)****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	15	15
Number of Lunch Meals Served	1,772	1,772
Number of PM Supplement Meals Served	1,439	1,435

Exhibit L-1

Sponsor: Shelby County School System
Site: 0504 Raleigh Family Redevelopment Center (Sample)
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	18
Number of Lunch Meals Served	508	508
Number of PM Supplement Meals Served	495	495

Exhibit M-1

Sponsor: Shelby County School System
Site: 1843 Ready To be Ready (Sample)
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	20	9
Number of PM Supplement Meals Served	101	180
Number of Supper Meals Served	93	171

Exhibit N-1

Sponsor: Shelby County School System
Site: 1802 Craigmont Middle-SCS Summer School (Sample)
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	18
Number of Breakfast Meals Served	1,408	1,395
Number of Lunch Meals Served	4,027	4,027

Exhibit O-1

Sponsor: Shelby County Schools
Site: 1591 Believers Matured in Christ Christian Center(Sample)
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	16	16
Number of Breakfast Meals Served	216	216
Number of Lunch Meals Served	239	239

Exhibit P-1

Sponsor: Shelby County School System
Site: 0306 Kate Bond EI (Imagine Learning Camp) (Sample)
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	20	19
Number of Breakfast Meals Served	445	425
Number of Lunch Meals Served	519	519

Exhibit Q-1

Sponsor: Shelby County Schools System
Site: 1440 Case Management Inc. Youth Summer Camp (Sample)
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	10	8
Number of AM Supplement Meals Served	121	95
Number of Lunch Meals Served	137	98

Exhibit R-1

Sponsor: Shelby County Schools System

Site: 1721 AB Hill SSLA (Sample)

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	15	15
Number of Breakfast Meals Served	1,245	1,245
Number of Lunch Meals Served	1,645	1,645

Exhibit S-1

Sponsor: Shelby County School System

Site: 0225 Girls Inc. of Memphis- South Park (Sample)

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	20	20
Number of Breakfast Meals Served	906	904
Number of Lunch Meals Served	990	989

Exhibit T-1

Sponsor: Shelby County Schools

Site: 715 World Overcomers Outreach Ministries (Sample)

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	21	21
Number of Breakfast Meals Served	888	888
Number of PM Supplement Meals Served	2,907	2,893

Exhibit U-1

Sponsor: Shelby County School System
Site: 1729 Hickory Ridge SSLA (Sample)
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	15	15
Number of Breakfast Meals Served	1,852	1,850
Number of Lunch Meals Served	2,005	2,005

Exhibit V-1

Sponsor: Shelby County School System
Site: 0048 Avon Lennox - ESY
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	20	20
Number of Breakfast Meals Served	1,648	1,647
Number of Lunch Meals Served	1,754	1,748

Exhibit W-1

Sponsor: Shelby County School System
Site: 1425 Belle Forest Community School - SSLA
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	15	15
Number of Breakfast Meals Served	2,224	2,224
Number of Lunch Meals Served	2,685	2,680

Exhibit X-1

Sponsor: Shelby County School System

Site: 1741 Bellevue Middle-SSLA

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	15	15
Number of Breakfast Meals Served	909	905
Number of Lunch Meals Served	1,609	1,609

Exhibit Y-1

Sponsor: Shelby County School System

Site: 0894 Berean M Baptist 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	17	20
Number of Breakfast Meals Served	1,043	1,043
Number of Lunch Meals Served	1,174	1,174

Exhibit Z-1

Sponsor: Shelby County School System

Site: 1799 Colonial Middle Summer Bridge Program

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	20	20
Number of Breakfast Meals Served	2,131	2,123
Number of Lunch Meals Served	2,624	2,624

Exhibit A-2

Sponsor: Shelby County School System
Site: 0107 Community Center - Hollywood
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	15	15
Number of Lunch Meals Served	1,220	1,020
Number of PM Supplement Meals Served	1,220	1,019

Exhibit B-2

Sponsor: Shelby County School System
Site: 0111 Community Center- Bert Ferguson
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	15	15
Number of Lunch Meals Served	2,885	2,884
Number of PM Supplement Meals Served	2,885	2,883

Exhibit C-2

Sponsor: Shelby County School System
Site: 0116 Community Center- Glenview
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	15	15
Number of Lunch Meals Served	2,160	2,160
Number of PM Supplement Meals Served	2,130	2,123

Exhibit D-2

Sponsor: Shelby County School System
Site: 0121 Community Center- Mc Farland
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	15	15
Number of Lunch Meals Served	2,901	2,901
Number of PM Supplement Meals Served	2,901	2,745

Exhibit E-2

Sponsor: Shelby County School System
Site: 1753 Cornerstone Prep Denver-Summer Camp
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	20	20
Number of Breakfast Meals Served	552	526
Number of Lunch Meals Served	660	662

Exhibit F-2

Sponsor: Shelby County School System
Site: 1824 Craigmont High-SSLA
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	18
Number of Breakfast Meals Served	890	890
Number of Lunch Meals Served	990	940

Exhibit G-2

Sponsor: Shelby County School System

Site: 1480 Crump ES-SSLA

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	15	15
Number of Breakfast Meals Served	2,454	2,454
Number of Lunch Meals Served	2,760	2,747

Exhibit H-2

Sponsor: Shelby County School System

Site: 1521 Freedom Preparatory Academy ES #2

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	12	12
Number of Breakfast Meals Served	321	81

Exhibit I-2

Sponsor: Shelby County School System

Site: 1728 Getwell-SSLA

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	15	20
Number of Breakfast Meals Served	2,925	2,873
Number of Lunch Meals Served	3,268	3,260

Exhibit J-2

Sponsor: Shelby County School System
Site: 0223 Girls Inc. of Memphis
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	20	20
Number of Lunch Meals Served	994	994
Number of PM Supplement Meals Served	1,000	950

Exhibit K-2

Sponsor: Shelby County School System
Site: 1880 Grahamwood - ESL Summer Enrichment
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	13	13
Number of Breakfast Meals Served	2,040	2,040
Number of Lunch Meals Served	1,930	1,930

Exhibit L-2

Sponsor: Shelby County School System
Site: 1540 Great Expectations
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	21	21
Number of Breakfast Meals Served	1,798	1,518
Number of Lunch Meals Served	1,660	1,660

Exhibit M-2

Sponsor: Shelby County School System
Site: 1860 Greater Community Temple
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	17	17
Number of Breakfast Meals Served	925	925
Number of Lunch Meals Served	935	880

Exhibit N-2

Sponsor: Shelby County School System
Site: 0698 Havenview MS - SCS Summer School
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	17	18
Number of Breakfast Meals Served	3,663	3,463
Number of Lunch Meals Served	3,760	3,756

Exhibit O-2

Sponsor: Shelby County School System
Site: 0272 Helping Hands Community Outreach
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	15	15
Number of Breakfast Meals Served	415	406
Number of Lunch Meals Served	378	378

Exhibit P-2

**Sponsor: Shelby County School System
Site: 0305 Kasace Creative Arts Camp
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	20	20
Number of Lunch Meals Served	697	697
Number of PM Supplement Meals Served	724	716

Exhibit Q-2

**Sponsor: Shelby County School System
Site: 0821 Kingsbury ES - MTR Camp
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	10	10
Number of Breakfast Meals Served	692	692
Number of Lunch Meals Served	732	700

Exhibit R-2

**Sponsor: Shelby County School System
Site: 0321 Knowledge Quest - College Park
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	15	15
Number of Lunch Meals Served	1,720	1,714
Number of PM Supplement Meals Served	1,824	1,823

Exhibit S-2

Sponsor: Shelby County School System
Site: 0325 LaGoshen M.B. Church - Summer Camp
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	13	13
Number of Lunch Meals Served	405	401
Number of PM Supplement Meals Served	405	404

Exhibit T-2

Sponsor: Shelby County School System
Site: 0330 Landmark Food Pantry
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	20	15
Number of Lunch Meals Served	200	105

Exhibit U-2

Sponsor: Shelby County School System
Site: 1808 Lester Prep Middle-Summer Football
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	20	20
Number of Lunch Meals Served	700	105
Number of PM Supplement Meals Served	700	0

Exhibit V-2

Sponsor: Shelby County School System

Site: 0345 Life Change and Ministries

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	20	20
Number of Lunch Meals Served	400	400
Number of PM Supplement Meals Served	400	380

Exhibit W-2

Sponsor: Shelby County School System

Site: 0351 Lily Roze Studios

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	20	20
Number of Lunch Meals Served	1,000	999
Number of PM Supplement Meals Served	1,000	1,000

Exhibit X-2

Sponsor: Shelby County School System

Site: 1479 Lowrance ES-SSLA

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	15	15
Number of Breakfast Meals Served	3,787	3,759
Number of Lunch Meals Served	4,211	4,211

Exhibit Y-2

Sponsor: Shelby County School System
Site: 1838 Lucie E. Campbell-ELOP
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	14	14
Number of Breakfast Meals Served	745	684
Number of Lunch Meals Served	785	725

Exhibit Z-2

Sponsor: Shelby County School System
Site: 1825 Manassas High School-SSLA
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	17
Number of Breakfast Meals Served	1,373	1,373
Number of Lunch Meals Served	1,367	1,365

Exhibit A-3

Sponsor: Shelby County School System
Site: 0706 Memphis Black Arts Alliance
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	20	20
Number of Breakfast Meals Served	439	439
Number of Lunch Meals Served	563	563

Exhibit B-3

**Sponsor: Shelby County School System
Site: 1906 Memphis Business Academy
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	13	13
Number of Breakfast Meals Served	1,729	1,729
Number of Lunch Meals Served	2,633	2,629

Exhibit C-3

**Sponsor: Shelby County School System
Site: 0393 Memphis Police - GREAT Summer Camp
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	15	15
Number of Breakfast Meals Served	365	365
Number of Lunch Meals Served	338	313

Exhibit D-3

**Sponsor: Shelby County School System
Site: 1873 Mitchell High School MHS Bridge Program
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	15	15
Number of Breakfast Meals Served	503	363
Number of Lunch Meals Served	494	284

Exhibit E-3

Sponsor: Shelby County School System
Site: 1864 Mother's Love
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	13	13
Number of Breakfast Meals Served	247	247
Number of Lunch Meals Served	295	295

Exhibit F-3

Sponsor: Shelby County School System
Site: 1746 Neighborhood Christian Center-Ridgecrest
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	20	20
Number of Breakfast Meals Served	794	538
Number of Lunch Meals Served	910	657

Exhibit G-3

Sponsor: Shelby County School System
Site: 0424 Neighborhood Christian Center
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	12	12
Number of Breakfast Meals Served	760	759
Number of Lunch Meals Served	800	800

Exhibit H-3

Sponsor: Shelby County School System
Site: 1874 New Binghampton Association Group
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	12	12
Number of Lunch Meals Served	304	303

Exhibit I-3

Sponsor: Shelby County School System

Site: 1804 New Direction 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	12	12
Number of Breakfast Meals Served	502	502
Number of Lunch Meals Served	486	487

Exhibit J-3

Sponsor: Shelby County School System

Site: 0736 New Life Community Outreach - Summer Camp
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	21	21
Number of Lunch Meals Served	1,580	1,580
Number of PM Supplement Meals Served	1,580	1,578

Exhibit K-3

Sponsor: Shelby County School System
Site: 0436 New MT Sinai MBC - VBS
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 PM Supplement Meals Served	175	175
Number of Supper Meals Served	175	0

Exhibit L-3

Sponsor: Shelby County School System
Site: 0439 New Sardis - Summer Camp
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	18
Number of PM Supplement Meals Served	447	448

Exhibit M-3

Sponsor: Shelby County School System
Site: 1409 Northhaven ES - SSLA
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	15	15
Number of Breakfast Meals Served	993	994
Number of Lunch Meals Served	1,420	1,418

Exhibit N-3

Sponsor: Shelby County School System
Site: 0443 Northwest Prep Academy
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	17	17
Number of Breakfast Meals Served	1,648	1,467
Number of Lunch Meals Served	1,697	1,693

Exhibit O-3

Sponsor: Shelby County School System
Site: 1744 Oakhaven Middle-SSLA
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	13	13
Number of Breakfast Meals Served	420	418
Number of Lunch Meals Served	630	630

Exhibit P-3

Sponsor: Shelby County School System
Site: 0449 Olympic Career Training Institute- City of Memphis
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	16	16
Number of Breakfast Meals Served	1,770	1,770
Number of Lunch Meals Served	2,341	2,287

Exhibit Q-3

Sponsor: Shelby County School System
Site: 1796 Overcoming Faith Christian 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	20	20
Number of Breakfast Meals Served	497	491
Number of Lunch Meals Served	525	525

Exhibit R-3

Sponsor: Shelby County School System
Site: 0456 PARK SERVICE - GAISMAN
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	13	13
Number of Lunch Meals Served	325	323

Exhibit S-3

Sponsor: Shelby County School System
Site: 0460 Park Services - Cherokee
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	15	15
Number of Lunch Meals Served	650	629

Exhibit T-3

Sponsor: Shelby County School System
Site: 0465 Park Services - Gooch Pool
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	15	15
Number of Lunch Meals Served	677	676

Exhibit U-3

Sponsor: Shelby County School System
Site: 0476 Park Services - Westwood
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	15	15
Number of Lunch Meals Served	1175	650

Exhibit V-3

Sponsor: Shelby County School System
Site: 1892 Park Services - Winridge
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	14	14
Number of Lunch Meals Served	386	384

Exhibit W-3

Sponsor: Shelby County School System
Site: 1921 Park Services- Southside
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	13	13
Number of Lunch Meals Served	325	324

Exhibit X-3

Sponsor: Shelby County School System
Site: 0482 Peppertree Apartments
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	21	21
Number of Lunch Meals Served	937	887
Number of PM Supplement Meals Served	935	935

Exhibit Y-3

Sponsor: Shelby County School System
Site: 0516 Resurrection Catholic School
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	14	14
Number of Breakfast Meals Served	931	931
Number of Lunch Meals Served	1,681	1,689

Exhibit Z-3

Sponsor: Shelby County School System

Site: 1845 SAOOM

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	20	20
Number of Lunch Meals Served	1,000	999

Exhibit A-4

Sponsor: Shelby County School System

Site: 1908 South Park Elementary ESL Summer Program

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	15	15
Number of Breakfast Meals Served	1,974	1,972
Number of Lunch Meals Served	1,815	1,815

Exhibit B-4

Sponsor: Shelby County School System

Site: 1419 Springdale ES - SSLA

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	15	15
Number of Breakfast Meals Served	1,809	1,866
Number of Lunch Meals Served	2,402	2,488

Exhibit C-4

Sponsor: Shelby County School System
Site: 0558 St Augustine Catholic School
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	14	14
Number of Breakfast Meals Served	937	937
Number of Lunch Meals Served	980	748

Exhibit D-4

Sponsor: Shelby County School System
Site: 0584 Street Reach - Jackson
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	20	20
Number of Lunch Meals Served	1,100	1,098

Exhibit E-4

Sponsor: Shelby County School System
Site: 0588 Street Reach - National
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	20	20
Number of Lunch Meals Served	817	816

Exhibit F-4

**Sponsor: Shelby County School System
Site: 0590 STREET REACH - ROSAMOND
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	20	20
Number of Lunch Meals Served	1,259	1,257
Number of PM Supplement Meals Served	1,259	1,259

Exhibit G-4

**Sponsor: Shelby County School System
Site: 1778 Strive School of Music@ Second Baptist Church-Summer Camp
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	20	21
Number of Breakfast Meals Served	751	751
Number of Lunch Meals Served	946	946

Exhibit H-4

**Sponsor: Shelby County School System
Site: 1897 T.O. Fuller State Park Conservation/Preservation & Youth Career Readiness
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	13	13
Number of Lunch Meals Served	401	400
Number of PM Supplement Meals Served	401	382

Exhibit I-4

Sponsor: Shelby County School System
Site: 1794 The House Church Memphis-Athletic League
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	14	14
Number of Lunches Meals Served	1,230	1,050
Number of PM Supplement Meals Served	1,232	1,203

Exhibit J-4

Sponsor: Shelby County School System
Site: 0631 Unity Church of God In Christ - Summer Camp
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	10	10
Number of Breakfast Meals Served	214	214
Number of Lunch Meals Served	221	220

Exhibit K-4

Sponsor: Shelby County School System
Site: 1790 Upward Bound-Residential Program
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	21	21
Number of Breakfast Meals Served	614	524

Exhibit L-4

Sponsor: Shelby County School System
Site: 0729 Urban Community Ministries - Safe Haven Program
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	16	16
Number of Breakfast Meals Served	465	440
Number of Lunch Meals Served	480	480

Exhibit M-4

Sponsor: Shelby County School System
Site: 1736 Vollentine-SSLA
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	15	15
Number of Breakfast Meals Served	1,110	1,110
Number of Lunch Meals Served	1,819	1,804

Exhibit N-4

Sponsor: Shelby County School System
Site: 1737 W. H. Brewster-SSLA
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	15	15
Number of Breakfast Meals Served	1,647	1,646
Number of Lunch Meals Served	2,283	2,281

Exhibit O-4

Sponsor: Shelby County School System
Site: 0649 WALDEN POINTE APARTMENTS
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	15	15
Number of Breakfast Meals Served	450	450
Number of Lunch Meals Served	450	447

Exhibit P-4

Sponsor: Shelby County School System
Site: 1411 Wells Station ES - SSLA
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	14	14
Number of Breakfast Meals Served	1,015	996
Number of Lunch Meals Served	2,310	2,310

Exhibit Q-4

Sponsor: Shelby County School System
Site: 1482 Whitehaven ES-SSLA
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	15	15
Number of Breakfast Meals Served	2,867	2,867
Number of Lunch Meals Served	3,822	3,821

Exhibit R-4

**Sponsor: Shelby County School System
Site: 1573 Whitehaven Library**

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	20	20
Number of Lunch Meals Served	343	347

Exhibit S-4

**Sponsor: Shelby County School System
Site: 1807 Whitestation Elem
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	18
Number of Breakfast Meals Served	4,800	4,785
Number of Lunch Meals Served	5,352	5,352

Exhibit T-4

**Sponsor: Shelby County School System
Site: 1848 Willing Soul**

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	11	11
Number of Breakfast Meals Served	811	807
Number of Lunch Meals Served	745	745

Exhibit U-4

Sponsor: Shelby County School System
Site: 1739 Willow Oaks-SSLA
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	15	15
Number of Breakfast Meals Served	2,142	2,142
Number of Lunch Meals Served	2,364	2,362

Exhibit V-4

Sponsor: Shelby County School System
Site: 0673 Winridge ES - Summer School

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	18
Number of Breakfast Meals Served	7,944	7,375
Number of Lunch Meals Served	8,051	7,424

Exhibit W-4

Sponsor: Shelby County School System
Site: 1795 Dunbar Elem-Summer Camp
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	21	18
Number of Breakfast Meals Served	2,180	2,180
Number of Lunch Meals Served	2,320	2,170

Exhibit X-4**Sponsor: Shelby County School System****Site: 1766 L.Y.E Academy****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	20	20
Number of Breakfast Meals Served	1,559	1,411
Number of Lunch Meals Served	1,489	1,489

Exhibit Y-4**Sponsor: Shelby County School System****Site: 1914 MY SBE Summer Camp****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	7	7
Number of Lunch Meals Served	523	519

Exhibit Z-4**Overpayment Summary**

Disallowed Meals	X Meal Rate	Total
-2,371 Breakfast Meals	\$2.2325	\$5,293.26
-26 AM Supplement Meals	\$.9300	\$24.18
-3,764 Lunch Meals	\$3.9225	\$14,764.29
- 1,155 PM Supplement Meals	\$0.9300	\$1,074.15
-97 Suppers Meals	\$3.9225	\$380.48
Total Overpayment		\$21,536.36



**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 19, 2018

Mr. Calvin E. Johnson, Director of School Operations
Shelby County School System
1212 Vollintine Avenue
Memphis, Tennessee 38107-2826

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

Institution Name:	Shelby County School System
Institution Address:	1212 Vollintine Avenue Memphis, Tennessee 38107-2826
Agreement Numbers:	00-069
Amount Due:	\$21,536.36
Due Date:	November 19, 2018

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

Please note that the disallowed meals cost/overpayment of the SFSP is subject to an interest charge. The interest charge will be waived if the payment is received by the due date. If payment is not received by the end of 5th day of the due date, an interest charge may be added to the original amount due and will be billed to your entity.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or Allette.Vayda@tn.gov

Thank you for your attention



Tennessee Department of Human Services

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: Shelby County School System	Agreement No. 00069	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
----------------------------------------------------------	------------------------	----------------------------------------------------------------------------

Mailing Address: 1212 Vollintine Avenue Memphis, Tennessee 38107-2826

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

Name and Title: Mr. Calvin E. Johnson, Director of School Operations	Date of Birth: / /
----------------------------------------------------------------------	--------------------

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

Monitoring Report: 10/19/18	Corrective Action Plan: 10/19/18
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Section D. Findings

Findings:

1. The Sponsor reported the number of meals served incorrectly
2. The Sponsor did not ensure point of service meal counts were taken correctly
3. The Sponsor did not ensure that feeding sites personnel sign all daily point of meal count sheets
4. The Sponsor reported the number of meals as served during a monitoring visit incorrectly
5. The Sponsor claimed meals that exceeded the feeding site's approved level for meal service
6. Meals were served outside of the Sponsor's approved meal service time
7. The Sponsor provided meals that did not meet the USDA meal pattern requirements during a meal observation
8. The Sponsor delivery tickets did not support meal count records
9. The Sponsor served meals outside the approved serving time at several feeding sites
10. Attempted meal observations at the feeding sites below were unsuccessful due feeding sites not in operation or meals were not delivered timely
11. The Sponsor claimed meals after a feeding site self-canceled
12. Point of Service meal count sheets appeared prefilled and photocopied
13. The signatory date conflicted with the serving date on the Point of Service count sheets
14. The meals count was not documented at the Point of Service
15. The Point of Service meal count sheets listed the serve date, but the feeding site personnel signed the document but did not document the date
16. The approved feeding sites list in TIPS was not accurate according to the reimbursement summary for June 2018
17. Two feeding sites had the same address and same meal service time
18. Three of the sampled feeding sites monitored were not listed on the claim reimbursement summary
19. The number of meals delivered were the same as total meals served (block claiming)
20. According to Point of Service meal count sheets the meals were delivered past approval meal service time
21. Feeding site staff arrived late for an approved meal service time
22. The Sponsor did not complete Racial/Ethnic Data form correctly
23. The Sponsor did not complete the first week of operation visit to a feeding site
24. Meals were not prepared based on participation
25. The number of operation days for several feeding sites was reported incorrectly
26. The Sponsor allocated unallowable costs to SFSP
27. The Sponsor expensed prior year operating costs to the current year's SFSP program
28. The Sponsor paid employees using the incorrect pay rate

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 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:

Measure No. 2: The Sponsor did not ensure point of service meal counts were taken correctly

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:

Measure No.3: The Sponsor did not ensure that feeding sites personnel sign all daily point of meal count sheets

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:

Measure No. 4: The Sponsor reported the number of meals as served during a monitoring visit 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:

Measure No. 5: The Sponsor claimed meals that exceeded the feeding site’s approved level for 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:

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:

Measure No. 6: Meals were served outside of the Sponsor’s approved meal service time

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:

Measure No.7: The Sponsor provided meals that did not meet the USDA meal pattern requirements during a meal 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:

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:

Measure No. 8: The Sponsor delivery tickets did not support meal count records

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:

Measure No. 9: The Sponsor served meals outside the approved serving time at several feeding sites

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:

Measure No. 10: Attempted meal observations at the feeding sites below were unsuccessful due feeding sites not in operation or meals were not delivered timely

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:

Measure No. 11: The Sponsor claimed meals after a feeding site self-canceled

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:

Measure No.12: Point of Service meal count sheets appeared prefilled and photocopied

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:

Measure No. 13: The signatory date conflicted with the serving date on the Point of Service count sheets

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:

Measure No. 14: The meals count was not documented at the Point of 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:

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:

Measure No. 15: The Point of Service meal count sheets listed the serve date, but the feeding site personnel signed the document but did not document the date

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:

Measure No.16: The approved feeding sites list in TIPS was not accurate according to the reimbursement summary for June 2018

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:

Measure No. 17: Two feeding sites had the same address and same meal service time

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:

Measure No. 18: Three of the sampled feeding sites monitored were not listed on the claim reimbursement summary

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:

Measure No. 19: **The number of meals delivered were the same as total meals served (block claiming)**

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:

Measure No. 20: According to Point of Service meal count sheets the meals were delivered past approval meal service time

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:

Measure No.21: Feeding site staff arrived late for an approved meal service time

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:

Measure No. 22: The Sponsor did not complete Racial/Ethnic Data form correctly

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:

Measure No. 23: The Sponsor did not complete the first week of operation visit to 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:

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:

Measure No. 24: Meals were not prepared based on participation

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:

Measure No.25: The number of operation days for several feeding sites 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:

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:

Measure No. 26: The Sponsor allocated unallowable costs 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:

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:

Measure No. 27: The Sponsor expensed prior year operating costs to the current year's SFSP program

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:

Measure No. 28: The Sponsor paid employees using the incorrect pay rate

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.