



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

October 1, 2018

Lisa Wiley-Bradford, Grant Administrator
Tipton County Board of Education
1580 Highway 51 South
P.O. Box 486
Covington, Tennessee 38019-3221

Dear Ms. Wiley-Bradford,

The Department of Human Services (DHS) – Division of Audit Services staff conducted an unannounced on-site review of the Summer Food Service Program (SFSP) at Tipton County Board of Education, Application Agreement number 00074, on August 20, 2018. We reviewed the Sponsor's records of reimbursements and expenditures for June 2018. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations (CFR)* applicable parts, applicable agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 40 feeding sites operating during the review period. **0006 Boys and Girls Club, 0008 Brighton Elementary School, 0017 Covington High School, 0047 Hunger Stop Café- Jackson Street, 0045 Hunger Stop Café- Sunrise Apartments, 0046 Hunger Stop Café- Tatlock Apartments and 0030 Munford Methodist Preschool** feeding sites were selected as sample as the samples. In addition, we observed meal services during our site visits throughout the review period.

Background

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement. We inspected meal count sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, meal services were observed at **0006 Boys and Girls Club, 0008 Brighton Elementary School, 0017 Covington High School, 0047 Hunger Stop Café- Jackson Street, 0045 Hunger Stop Café- Sunrise Apartments, 0046 Hunger Stop Café- Tatlock Apartments and 0030 Munford Methodist Preschool** in the month of June.

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

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

Condition

The claim for reimbursement summary for June 2018 reported 13,916 breakfast meals, 14,791 lunch meals, and 781 supper meals as served. However, our review of the available records reconciled 13,997 breakfast meals, 15,070 lunch meals, and 806 supper meals prior to any meal disallowances.

As a result, it appears that the sponsor under reported the number of breakfast meals by 81, the number of lunch meals by 279, and the number of supper meals by 25.

Criteria

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

Recommendation

The Sponsor should ensure claims for reimbursement are completed based on proper supporting documents.

2. The Sponsor failed to take Point of Service meal counts correctly

Condition

The Sponsor did not correctly complete the daily point of service meal count sheets. Some of the number of meals reported as served did not match what was marked at the actual point of service sheet. Our review of the Sponsor's records revealed the following:

Site Name	Meals disallowed/ allowed	Date of meal disallowance/ allowance
0009 Brighton High School	+4 Breakfast meals	06/01/18
0016 Covington Assembly of God	-3 Supper meals	06/25/18, 06/26/18, 06/28/18
0056 Covington Parks and Recreation Site 2	-1 Lunch meal	06/06/18
0020 Crestview Elementary	-1 Breakfast meal	06/05/18
0020 Crestview Elementary	-2 Lunch meals	06/05/18
0027 Making Memories	-20 Lunch meals	06/14/18
0028 Munford Elementary	-25 Lunch meals	06/08/18
0029 Munford High School	-1 Breakfast meal	06/19/18

As a result, two (2) breakfast meals were underreported, 48 lunch meals were overreported, and three (3) supper meals were overreported.

Criteria

According to the USDA SFSP Administration Guide 2016 edition, pages 112 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

The Sponsor should ensure site personnel count meals as they are served, to ensure that an accurate count of meals served is obtained and reported.

3. There were discrepancies noted in the Sponsor’s monitoring documentation

Condition

We reviewed the Sponsor’s first four-week monitoring of feeding site review documentation for each site in operation during the test month. The following discrepancies were identified:

- None of the monitoring forms were signed by the Sponsor personnel.
- At **0012 Central Baptist**, the monitoring documentation was not signed by the Sponsor’s monitor.
- The monitoring form for **0005 Big Hatchie Cub Scouts** was dated outside of the feeding site’s operation dates. Per the meal count sheets, the feeding site operated from June 11, 2018, through June 15, 2018. The first four-week monitoring documentation was dated June 22, 2018.
- The number of meals documented as observed by the sponsor’s monitor did not match the point of service meal count form provided for the same meal count service at the following sites:

Site Name	Meal Observed by Sponsor’s monitor	Monitor Meal Count	POS Meal Count form	Total disallowed meals
0047 Hunger Stop Café-Jackson Street Apartments	06/28/18 lunch meal	17 lunch meals	20 lunch meals	3 lunch meals
0030 Munford Methodist Preschool	06/15/18 breakfast meal	50 breakfast meals	40 breakfast meals	Additional observed meals were not marked at point of service, therefore not allowed
0002 Antioch M.B	06/21/18 lunch meal	5 lunch	20 lunch	15 lunch meals

Church		meals	meals	
0052 Atoka Parks and Recreation	06/29/18 lunch meal	30 lunch meals	24 lunch meals	Additional observed meals were not marked at point of service, therefore not allowed
0009 Brighton High	06/19/18 breakfast meal	60 breakfast meals	56 breakfast meals	Additional observed meals were not marked at point of service, therefore not allowed
0010 Brighton Middle	06/20/18 breakfast meal	33 breakfast meals	46 breakfast meals	13 breakfast meals
0061 Covington Arts Academy	06/19/18 breakfast meal	15 breakfast meals	14 breakfast meals	Additional observed meals were not marked at point of service, therefore not allowed
0016 Covington Assembly of God	06/26/18 supper meal	87 supper meals	85 supper meals	Additional observed meals were not marked at point of service, therefore not allowed
0022 Drummonds Elementary	06/12/18 breakfast meal	23 breakfast meals	33 breakfast meals	10 breakfast meals
0055 Hunger Stop Café-Richland Hill-Mason	06/28/18 lunch meal	19 lunch meals	20 lunch meals	1 lunch meal
0027 Making Memories	06/26/18 lunch meal	64 lunch meals	58 lunch meals	Additional observed meals were not marked at point of service, therefore not allowed
0028 Munford Elementary	06/20/18 lunch meal	27 lunch meals	24 lunch meals	Additional observed meals were not marked at point of service, therefore not allowed
0029 Munford High	06/14/18 lunch meal	52 lunch meals	3 lunch meals	Additional observed meals were not marked at point of service, therefore not allowed
0031 Munford Middle	06/12/18 lunch meal	21 lunch meals	45 lunch meals	24 lunch meals
0033 Rose of Sharon Church	06/12/18 lunch meal	170 lunch meals	152 lunch meals	Additional observed meals were not marked at point of service, therefore not allowed

As a result, 23 breakfast meals and 43 lunch meals are disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (d)(2) states, "Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews."

The USDA SFSP Monitor's Guide, page 5 lists monitor responsibilities that include:

- Conducting pre-operational visits for new and problem sites.
- Visiting all assigned sites within the first week of operation to ensure that the food service is operating smoothly and that any needed adjustments are made or problems resolved.
- Reviewing food service operations of all assigned sites within the first 4 weeks of operation to thoroughly examine the meal service from start to finish, correcting problems and providing additional training where necessary.

Recommendation

The Sponsor should ensure that feeding sites monitoring is completed as required. Monitoring forms should be compared against the daily point of service meal count sheets to identify and make correction discrepancies noted.

4. The Sponsor did not conduct monitoring of feeding site as required

Condition

During operation, each site is required to be monitored during the first week of operation and the first four weeks of operation. The first week monitoring visit can be waived if the site operated in the prior year and had no serious deficiencies identified in the prior year's monitoring documentation. The monitoring documentation identified the following discrepancies:

- **0061 Covington Arts Academy, 0064 Ebenezer Cumberland Presbyterian Church and 0062 Covington Parks and Recreation site 5** did not operate in 2017 and therefore required a first week monitoring visit and first-four week monitoring visit to be completed on two separate visits. The first week and first four week visits were documented as completed on the same day. Monitoring must be completed at various times.
- **0058 Covington Parks and Recreation site 4** operated last year. However, the site was monitored for the first week and first-four weeks monitoring visits on the same day. The monitoring documentation from the previous year was requested; however, not provided for our review, therefore, we could not determine if the site had serious deficiencies and required the first week monitoring review.

Criteria

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

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

According to the USDA SFSP 2016 Administration Guide for Sponsors p. 119 states, "Records of visits and reviews will help sponsors assess the operation of sites. Records are only useful, however, when they are carefully reviewed by sponsor personnel and when follow-up monitoring is scheduled to ensure that any corrective actions have been taken to improve site operations."

Recommendation

The Sponsor should complete all monitoring visits within the timeframe as required.

5. The Sponsor did not provide documentation of pre-operational feeding site visits as required

Condition

The Sponsor did not provide documentation that a pre-operational visit was completed for the following feeding sites: **0061 Covington Arts Academy, 0058 Covington Parks and Recreation Site 4. Covington Arts Academy** did not operate last year and would require a preoperational visit. The monitoring documentation from the previous year was requested for **Covington Parks and Recreation Site 4**, the documentation was not provided for our review, therefore, we could not determine if the site had serious deficiencies and required the pre-operational visit.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.14 (c)(6) states, "Sponsors must certify "all sites have been visited and have the capability and the facilities to provide the meal service planned for the number of children anticipated to be served" before they begin operations"

Recommendation

The Sponsor should conduct and document that a pre-operational visit is completed for each feeding site prior to operation.

6. The Sponsor provided racial and ethnic data collection forms that were not completed correctly

Condition

During our review of the racial and ethnic data forms, we examined the forms for each feeding site in operation during the test month. All of the racial and ethnic data forms we reviewed were completed incorrectly. The number of participants in the ethnic categories did not coincide with the number listed in the racial categories. As a result, we could not determine the number of participants reported as served and could not compare the meal count sheets to the racial ethnic data collection form for the day of completion.

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."

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

Recommendation

The Sponsor should review the racial and ethnic data forms after the monitor submits them to ensure the forms are completed correctly.

7. The Sponsor reported the number of days of operation incorrectly

Condition

Our review of the Sponsor's documentation revealed the number of days each site operated was not correct. The following sites were reported incorrectly:

Name of Site	Meal operation reported incorrectly	Number of operation days reported	Number of operation days reconciled
0003 Austin Peay	Breakfast	21 days of operation	20 days of operation
0009 Brighton High	Breakfast Lunch	15 days of operation 16 days of operation	20 days of operation 20 days of operation
0017 Covington High	Breakfast Lunch	20 days of operation 20 days of operation	21 days of operation 21 days of operation
0047 Hunger Stop Café- Jackson Street Apartments	Lunch	20 days of operation	19 days of operation
0028 Munford Elementary	Lunch	21 days of operation	20 days of operation
0036 St. Mark A.M.E. Church	Lunch	11 days of operation	15 days of operation

Criteria

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

Recommendation

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

Note: Our observation of the breakfast and lunch meal services on June 12, 13, 14, and 15th at the following sites: **0006 Boys and Girls Club, 0008 Brighton Elementary, 0017 Covington High, 0047 Hunger Stop Café- Jackson Street Apartments, 0045 Hunger Stop Café-Sunrise Apartments, 0046 Hunger Stop Café- Tatlock Apartments and 0030 Munford Methodist Preschool** revealed no deficiencies.

Technical Assistance

We provided technical assistance to the Sponsor during our on-site review on properly completing racial and ethnic data forms.

Corrective Action

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

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

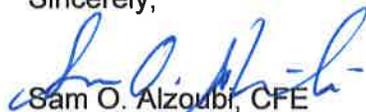
AuditServices.CAPS.DHS@tn.gov

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

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: Dr. Charlotte Fisher, Director of Operations, Tipton County Board of Education
Dr. William Bibb, Superintendent, Tipton County Board of Education
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 of Claimed and Reconciled Meals

Sponsor: Tipton County Board of Education

Review Month/Year: June 2018

Claim Reimbursement Total: \$92,148.64

Meal Type Service	Reported on Claim	Reconciled Meals to Meal Counts Sheets¹
Number of Participating Sites for Breakfast	30	30
Number of Participating Sites for Lunch	39	39
Number of Participating Sites for Supper	4	4
Number of Breakfast meals served	13,916	13,976 ¹
Number of Lunch meals served	14,791	14,979
Number of Supper meals served	781	803 ¹

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

Exhibit B

Sponsor: Tipton County Board of Education

Site: 0006 Boys and Girls Club (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	1,142	1,142
Number of Lunch meals served	1,182	1,182

Exhibit C

Sponsor: Tipton County Board of Education

Site: 0008 Brighton 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	21	21
Number of Breakfast meals served	553	553
Number of Lunch meals served	469	469

Exhibit D

Sponsor: Tipton County Board of Education

Site: 0017 Covington High (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 Breakfast 20 Lunch	21 Breakfast 21 Lunch
Number of 1 st Breakfast meals served	280	320
Number of 1 st Lunch meals served	329	384

Exhibit E:

Sponsor: Tipton County Board of Education

Site: 0047 Hunger Stop Café- Jackson Street Apartments (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 Lunch meals served	334	331

Exhibit F:

Sponsor: Tipton County Board of Education
Site: Hunger Stop Café- Sunrise Apartments (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	243	243

Exhibit G:

Sponsor: Tipton County Board of Education
Site: 0046 Hunger Stop Café- Tatlock Street Apartments (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	186	186

Exhibit H:

Sponsor: Tipton County Board of Education
Site: 0030 Munford Methodist Preschool (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	849	849
Number of Lunch meals served	845	845

Exhibit I:

Sponsor: Tipton County Board of Education

Site: 0001 Alternative Learning 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	10	10
Number of Breakfast meals served	340	340
Number of Lunch meals served	334	334

Exhibit J:

Sponsor: Tipton County Board of Education

Site: 0002 Antioch M.B. Church

Review Month/Year: June 2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	17	17
Number of Lunch meals served	128	212

Exhibit K:

Sponsor: Tipton County Board of Education

Site: 0052 Atoka Parks and Recreation

Review Month/Year: June 2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	5	5
Number of Lunch meals served	132	132

Exhibit L:

Sponsor: Tipton County Board of Education

Site: 0003 Austin Peay

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 Breakfast 21 Lunch	20 Breakfast 21 Lunch
Number of Breakfast meals served	809	784
Number of Lunch meals served	633	632

Exhibit M:

Sponsor: Tipton County Board of Education

Site: 0005 Big Hatchie Cub Scouts

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	386	386
Number of Lunch meals served	378	378

Exhibit N:

Sponsor: Tipton County Board of Education

Site: 0007 Brighton Baptist

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	459	459
Number of Lunch meals served	474	474

Exhibit O:

Sponsor: Tipton County Board of Education

Site: 0009 Brighton High

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 Breakfast 16 Lunch	20 Breakfast 20 Lunch
Number of Breakfast meals served	865	955
Number of Lunch meals served	834	855

Exhibit P:

Sponsor: Tipton County Board of Education

Site: 0010 Brighton Middle

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	373	360
Number of Lunch meals served	363	363

Exhibit Q:

Sponsor: Tipton County Board of Education

Site: 0012 Central Baptist

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	3	3
Number of Supper meals served	96	96

Exhibit R:

Sponsor: Tipton County Board of Education

Site: 0013 CIAA-Art Class

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	104	104
Number of Lunch meals served	148	148

Exhibit S:

Sponsor: Tipton County Board of Education

Site: 0061 Covington Arts 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	10	10
Number of Breakfast meals served	144	144
Number of Lunch meals served	148	148

Exhibit T:

Sponsor: Tipton County Board of Education

Site: 0016 Covington Assembly of God

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	4	4
Number of Lunch meals served	32	32
Number of Supper meals served	356	353

Exhibit U:

Sponsor: Tipton County Board of Education

Site: 0018 Covington Housing Authority

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	282	282
Number of Lunch meals served	422	422

Exhibit V:

Sponsor: Tipton County Board of Education

Site: 0019 Covington Park and Recreation

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	18	18
Number of Lunch meals served	18	18

Exhibit W:

Sponsor: Tipton County Board of Education

Site: 0062 Covington Park and Recreation Site 5

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	35	35
Number of Lunch meals served	33	33

Exhibit X:

Sponsor: Tipton County Board of Education
Site: 0056 Covington Park and Recreation Site 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	5	5
Number of Breakfast meals served	55	55
Number of Lunch meals served	50	49

Exhibit Y:

Sponsor: Tipton County Board of Education
Site: 0057 Covington Park and Recreation Site 3
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	28	28
Number of Lunch meals served	28	28

Exhibit Z:

Sponsor: Tipton County Board of Education
Site: 0058 Covington Parks and Recreation Site 4
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	52	52
Number of Lunch meals served	50	50

Exhibit AA:

Sponsor: Tipton County Board of Education

Site: 0020 Crestview Elementary

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	785	784
Number of Lunch meals served	869	867

Exhibit BB:

Sponsor: Tipton County Board of Education

Site: 0021 Crestview Middle

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	4	4
Number of Breakfast meals served	22	52
Number of Lunch meals served	7	37

Exhibit CC:

Sponsor: Tipton County Board of Education

Site: 0022 Drummonds Elementary

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	705	695
Number of Lunch meals served	719	719

Exhibit DD:

Sponsor: Tipton County Board of Education
Site: 0064 Ebenezer Cumberland Presbyterian Church
Review Month/Year: June 2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	5	5
Number of Breakfast meals served	226	176
Number of Lunch meals served	277	277

Exhibit EE:

Sponsor: Tipton County Board of Education
Site: 0025 Holly Grove CP Church
Review Month/Year: June 2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	5	5
Number of Breakfast meals served	410	410
Number of Lunch meals served	425	425

Exhibit FF:

Sponsor: Tipton County Board of Education
Site: 0055 Hunger Stop Café- Richland Hill-Mason
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	352	351

Exhibit GG:

Sponsor: Tipton County Board of Education

Site: 0027 Making Memories

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	866	866
Number of Lunch meals served	1,157	1,137

Exhibit HH:

Sponsor: Tipton County Board of Education

Site: 0028 Munford Elementary

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 Breakfast 21 Lunch	21 Breakfast 20 Lunch
Number of Breakfast meals served	620	620
Number of Lunch meals served	628	603

Exhibit II:

Sponsor: Tipton County Board of Education

Site: 0029 Munford High

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	1,045	1,044
Number of Lunch meals served	329	329

Exhibit JJ:

Sponsor: Tipton County Board of Education

Site: 0031 Munford Middle

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	870	870
Number of Lunch meals served	707	683

Exhibit KK:

Sponsor: Tipton County Board of Education

Site: 0033 Rose of Sharon 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	1,482	1,482
Number of Lunch meals served	1,121	1,121

Exhibit LL:

Sponsor: Tipton County Board of Education

Site: 0053 South Tipton Assembly of God

Review Month/Year: June 2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	5	5
Number of Lunch meals served	47	44
Number of Supper meals served	99	124

Exhibit MM:

Sponsor: Tipton County Board of Education

Site: 0036 St. Mark AME 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	11	15
Number of Lunch meals served	252	330

Exhibit NN:

Sponsor: Tipton County Board of Education

Site: 0054 Tipton County Museum

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	66	66
Number of Lunch meals served	63	63

Exhibit OO:

Sponsor: Tipton County Board of Education

Site: 0039 True Life 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	4	4
Number of Breakfast meals served	45	45
Number of Lunch meals served	45	45
Number of Supper meals served	230	230

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.

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15. The review official will make a determination based on information provided by the State agency and the appellant, and on Program regulations.
16. The determination made by the hearing official is the final administrative determination provided under 7 225.13(12), and will become the Final Order and set forth the time limits for seeking judicial review.



Corrective Action Plan 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: Tipton County Board of Education	Agreement No. 00-074	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: P.O. Box 486 Covington, Tennessee 38019-3221

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

Name and Title: Lisa Wiley-Bradford, Grant Administrator	Date of Birth: / /
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Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 10/1/2018	Corrective Action Plan: 10/1/2018
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Section D. Findings

Findings:

1. The Sponsor reported the number of meals as served incorrectly
2. The Sponsor failed to take Point of Service meal counts correctly
3. There were discrepancies noted in the Sponsor's monitoring documentation
4. The Sponsor did not conduct monitoring of feeding sites as required
5. The Sponsor did not provide documentation of pre-operational feeding site visits as required
6. The Sponsor provided racial and ethnic data collection forms that were not completed correctly
7. The Sponsor reported the number of days of operation incorrectly

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

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

The finding will be fully and permanently corrected.

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

Name:

Position Title:

Name:

Position Title:

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

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

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

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

Measure No.2: The Sponsor failed to take Point of Service meal counts 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:

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 did not conduct monitoring of feeding sites as required

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 did not provide documentation of pre-operational feeding site visits as required.

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: The Sponsor provided racial and ethnic data collection forms that were not completed 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. 7: The Sponsor reported the number of days of operation incorrectly

The finding will be fully and permanently corrected.

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

Name:

Position Title:

Name:

Position Title:

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

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

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

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

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

Printed Name of Authorized Institution Official:

Position:

Signature of Authorized Institution Official: _____

Date: / /

Signature of Authorized TDHS Official: _____

Date: / /