



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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

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**BILL HASLAM**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

September 11, 2018

Mike Dannel, Board Chair  
YMCA Athens-McMinn County  
PO Box 376  
Athens, Tennessee 37371-0376

Dear Mr. Dannel,

The Department of Human Services (DHS) – Division of Audit Services staff conducted an unannounced on-site monitoring review of the Summer Food Services Program (SFSP) at **YMCA Athens-McMinn County** (Sponsor), Application Agreement number 00-003, on August 6, 2018. The purpose of this review was to determine if the Sponsor complied with the *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had eight feeding sites operating during the review period. **Athens-McMinn Family YMCA, Etowah Community Center, Lee Manor Apartments, and Ridge Top Apartments** feeding sites were selected as the samples. In addition, we reviewed all meal counts for all sites operating during 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 counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed meal services during our site visits throughout the review period.

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

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

Condition

***Athens-McMinn Family YMCA - sample site***

The Claim for Reimbursement for **Athens-McMinn Family YMCA** for the test period reported 978 lunch meals, and 1,449 supplements as served. However, based on our review of the Sponsor's records, we found that there were 979 lunch meals, and 1,487 first supplements documented as served prior to any meal disallowances.

As a result, one lunch meal and 38 supplements served were underreported. (See Exhibit B)

***E.G. Fisher Public Library***

The Claim for Reimbursement for **E.G. Fisher Public Library** for the test period reported 242 lunch meals served. However, based on our review of the Sponsor's records, we found that there were 234 lunch meals documented as served prior to any meal disallowances.

As a result, eight lunch meals served were overreported. (See Exhibit C)

***Englewood***

The Claim for Reimbursement for **Englewood** for the test period reported 191 lunch meals as served. However, based on our review of the Sponsor's records, we found that there were 208 lunch meals documented as served prior to any meal disallowances.

As a result, 17 lunch meals served were underreported. (See Exhibit D)

***Etowah Community Center – Sample Site***

The Claim for Reimbursement for **Etowah Community Center** for the test period reported 295 lunch meals, and 271 supplements as served. However, based on our review of the Sponsor's records, we found that there were 304 lunch meals, and 274 supplements documented as served prior to any meal disallowances.

As a result, nine lunch meals and three supplements were underreported. (See Exhibit E)

***Lee Manor Apartments – sample site***

The Claim for Reimbursement for **Lee Manor Apartments** for the test period reported 174 lunch meals as served. However, based on our review of the Sponsor's records, we found that there were 179 lunch meals documented as served prior to any meal disallowances.

As a result, five lunch meals served were underreported. (See Exhibit F)

***Meigs County Boys and Girls Club***

The Claim for Reimbursement for **Meigs County Boys and Girls Club** for the test period reported 520 lunch meals and 520 supplements as served. However, based on our review of the Sponsor's records, we found that there were 520 lunch meals and zero supplements served prior to any meal disallowances.

As a result, 520 supplements served were overreported. (See Exhibit G)

### ***Niota***

The Claim for Reimbursement for **Niota** for the test period reported 57 lunch meals as served. However, based on our review of the Sponsor's records, we found that there were 74 lunch meals documented as served prior to any meal disallowances.

As a result, 17 lunch meals served were underreported. (See Exhibit H)

### ***Ridge Top Apartments – sample site***

The Claim for Reimbursement for **Ridge Top Apartments** for the test period reported 73 first lunch meals as served. However, based on our review of the Sponsor's records, we found that there were 74 first lunch meals documented as served prior to any meal disallowances.

As a result, one lunch meal served was underreported. (See Exhibit I)

This is a repeat finding from a previous report dated January 21, 2016.

### Criteria

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

### Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents.

## **2. The Sponsor did not provide documentation to support sufficient quantities of milk were purchased for all meals reported**

### Condition

Based on the Sponsor's menu, milk was a component of the meals claimed for reimbursement. Based on the number of meals claimed as served with milk as a required component, a total of 2,809 half pints of milk were required. However, the Sponsor could only document the purchase of 2,144 half pints of milk to support the meals claimed for reimbursement, resulting in a shortage of 665 half pints.

As a result, 665 lunch meals claimed for reimbursement were disallowed. (See Exhibits A and B)

### Criteria

*Title 7 of the Code of Federal Regulations, Section 225.16 (d)* states, "The meal requirements for the Program are designed to provide nutritious and well-balanced meals to each child. Sponsors shall ensure that meals served meet all of the requirements..." *Section 225.16 (d)(2)* states "*Lunch or supper*. The minimum amounts of food components to be served as lunch or supper ...."

### Recommendation

The Sponsor should ensure that enough milk is purchased for each meal claimed for reimbursement that requires milk as a meal component.

### 3. **The Sponsor did not complete monitoring forms as required**

#### Condition

The Sponsor's provided records of monitoring activities during the first four weeks of operation for each of the samples sites, but did not document sufficient monitoring activities on the form used. The monitoring forms provided by the Sponsor was missing the dates of the monitoring visits, time of the visits, and signatures.

#### Criteria

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

The 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 monitoring of the feeding site is performed and properly documented.

**Note:** Our observations of the meal services at the sample sites during our unannounced monitoring visits completed during the review period revealed no deficiencies.

### **Technical Assistance Provided**

Technical assistance was offered however it was declined by the Sponsor.

### **Disallowed Meals Cost**

Based on the review, we determined that the Sponsor's compliance with the applicable Federal and State regulations that govern the SFSP resulted in an overpayment of \$2,889.19.

### **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](mailto: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](mailto: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

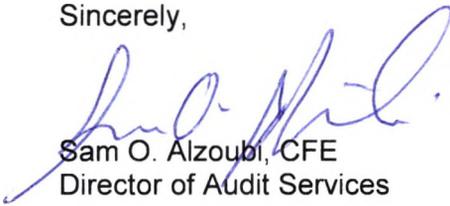
In accordance with the federal regulation found at *7 CFR Part 225.13*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

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](mailto:Sean.Baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibits

cc: Lane Davis, Director of Development Youth, YMCA Athens-McMinn County  
Allette Vayda, Director of Operations, Summer Food Service Program  
Debra Pasta, Program Manager, Summer Food Service Program  
Elke Moore, Administrative Services 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**

**Sponsor: YMCA Athens-McMinn County**  
**Review Month/Year: June 2018**  
**Claim Reimbursement Total: \$13,152.52**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Number of Participating Sites for AM Snacks	3	3
Number of Participating Sites for Lunch	10	10
Number of Participating Sites for PM Snacks	2	2
Number of Lunches Served	2,767	2,144
Number of Snacks Served	2,472	1,993
Total Amount of Food Costs	XXXXXXXX	\$8,165.36
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	\$11,390.75

**Exhibit B**

**Sample Site: Athens-McMinn Family YMCA**  
**Review Month/Year: June 2018**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	24	24
Number of 1 <sup>st</sup> Lunches Served	978	314
Number of 1 <sup>st</sup> Snacks Served	1,449	1,487

**Exhibit C**

**Site: E.G. Fisher Public Library**  
**Review Month/Year: June 2018**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	20	20
Number of 1 <sup>st</sup> Lunches Served	242	234

**Exhibit D**

**Site: Englewood**

**Review Month/Year: June 2018**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	24	24
Number of 1 <sup>st</sup> Lunches Served	191	208

**Exhibit E**

**Sample Site: Etowah Community Center**

**Review Month/Year: June 2018**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	20	20
Number of 1 <sup>st</sup> Lunches Served	295	304
Number of 1 <sup>st</sup> Snacks Served	271	274

**Exhibit F**

**Sample Site: Lee Manor Apartments**

**Review Month/Year: June 2018**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	24	24
Number of 1 <sup>st</sup> Lunches Served	174	179

**Exhibit G**

**Site: Meigs County Boys and Girls Club**

**Review Month/Year: June 2018**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	20	20
Number of 1 <sup>st</sup> Lunches Served	520	520
Number of 1 <sup>st</sup> Snacks Served	520	0

**Exhibit H**

**Site: Niota**

**Review Month/Year: June 2018**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	10	10
Number of 1 <sup>st</sup> Lunches Served	57	74

**Exhibit I**

**Sample Site: Ridge Top Apartments**

**Review Month/Year: June 2018**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	24	24
Number of 1 <sup>st</sup> Lunches Served	73	74



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COMMISSIONER

September 11, 2018

Mike Dannel, Board Chair  
YMCA Athens-McMinn County  
PO Box 376  
Athens, Tennessee 37371-0376

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

Institution Name:	YMCA Athens-McMinn County
Institution Address:	PO Box 376 Athens, Tennessee 37371-0376
Agreement Numbers:	00-003
Amount Due:	\$2,889.19
Due Date:	October 11, 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 11<sup>th</sup> Floor  
Citizens Plaza Building  
400 Deaderick Street  
Nashville, Tennessee 37243-1403  
Tennessee Department of Human Services**

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

Thank you for your attention



# 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: YMCA Athens-McMinn County	Agreement No. 00003	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: PO Box 376 Athens, TN 37371-0376

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

Name and Title: Mike Dannel, Board Chair	Date of Birth: / /
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## Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 9/11/18	Corrective Action Plan: 9/11/18
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## Section D. Findings

Findings:

1. The Sponsor reported the number of meals served incorrectly
2. The Sponsor did not provide documentation to support sufficient quantities of milk were purchased for all meals reported
3. The Sponsor did not complete monitoring forms as required

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:

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

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

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

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**Measure No.2: The Sponsor did not provide documentation to support sufficient quantities of milk were purchased for all meals reported**

The finding will be fully and permanently corrected.

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

Name:

Position Title:

Name:

Position Title:

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

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

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

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

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**Measure No. 3: The Sponsor did not complete monitoring forms 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:

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

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

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

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

Printed Name of Authorized Institution Official:

Position:

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

Date: / /

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

Date: / /

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

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

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

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

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

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

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

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