



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
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CERTIFIED MAIL RECEIPT- Due COVID-19 this notice will not be sent via certified mail, please confirm receipt of this notice by email

December 17, 2020

Byron Spradlin, Board Chairman
Rochelle Person, Executive Director
Artist for Community Transformational Intl.
P.O. Box 1966
Brentwood, Tennessee 37027-1966

RE: Notice of Serious Deficiency for the Summer Food Service Program (SFSP) Agreement Number 00-764 and Demand for Overpayment

Dear Mr. Spradlin:

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Summer Food Service Program (SFSP) for Artist for Community Transformational International (Sponsor), Application Agreement number 00764, during the period of August 6, 2020, through October 6, 2020. Additional pertinent information was provided on November 5, 2020. Our scope of the review was for reimbursement made to the Sponsor for June, July, and August 2020.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification based on a review of the documents obtained from the Sponsor via e-mail, mail, or other electronic transmissions of documents. We also obtained confirmation from the Sponsor staff via telephone or e-mail relative to the operation and administration of the SFSP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. Also, to determine if the Sponsor complied with the applicable Title 7 of the Code of Federal Regulations (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

Important COVID-19 note: Due to the current outbreak and the risk that COVID19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate with you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Background

We inspected meal count sheets for our test period and reconciled the meals claimed for reimbursement to the meals reported as served for each meal service. We also reviewed documentation of the Sponsor's financial transactions including, but not limited to, purchases of food.

Based on our review of the Sponsor's records and information provided, the Sponsor was approved and operated one (1) feeding site during the review period. We reviewed documentation for the site.

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) for reimbursement.

We inspected meal count sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we conducted a site desk review on July 15, 2020, for the Sponsored site, **0001 YADA Memphis**.

SERIOUS DEFICIENCY DETERMINATION

Based on the monitoring review, DHS has determined that Artist for Community Transformational International is seriously deficient in its operation of the SFSP. In addition, DHS has identified Byron Spradlin, Board Chairman and Rochelle Person, Executive Director, as responsible for the serious deficiencies in light of their responsibility for the overall management of Artist for Community Transformational International's SFSP.

If Artist for Community Transformational International does not fully and permanently correct all of the serious deficiencies and submit documentation of the corrective action by the due date specified at the close of this report, the Department will:

- Propose to terminate Artist for Community Transformational International's agreement to participate in the SFSP.

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

SERIOUS DEFICIENCIES AND REQUIRED CORRECTIVE ACTION

Our review of the Sponsor's records for June, July, and August 2020 disclosed the following:

1. The Sponsor provided questionable documents

This is a Serious Deficiency

Condition

The Sponsor provided documents that appeared to be questionable. The documents provided were invoices for purchases of milk from Phillips Dist., LLC, and Turner Holdings, LLC. Monitoring staff pursued contact with the vendors, and it was confirmed that the invoices were not legitimate via phone call and email communication. The milk calculations were not counted in the reconciliation of milk purchases and therefore meals were disallowed. The Sponsor was contacted and asked to explain the discrepancy and to advise of any available additional information, however, we did not receive a response to the request.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (4) (c) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. 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. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Sponsors who provide monitors with questionable documentation indicates a "lack of business integrity or business honesty that seriously and directly affects" the sponsor's responsibility to meet general criteria for the allowability of costs as cited in the Code of Federal Regulations, Title 2, Section 200.403 that costs be "necessary and reasonable for the performance of the Federal award."

Recommendation

The Sponsor's management should ensure that only legitimate receipts and invoices are used to support SFSP transactions.

2. The Sponsor reported the number of meals claimed for reimbursement incorrectly

Condition

June 2020

The claim for reimbursement summary for June 2020 reported 3,600 breakfast meals and 3,600 supper meals. However, our review of the available records reconciled 3,618 breakfast meals and 3,623 supper meals.

The Sponsor underreported 18 breakfast meals and under reported 23 supper meals claimed for reimbursement before any meal disallowances.

July 2020

The claim for reimbursement summary for July 2020 reported 6,478 breakfast meals and 6,510 supper meals. However, our review of the available records reconciled 6,483 breakfast meals, and 6,521 supper meals before any meal disallowances.

The Sponsor under reported five breakfast meals and under reported 11 supper meals before any meal disallowances.

August 2020

The claim for reimbursement summary for August 2020 reported 6,940 breakfast meals and 6,940 supper meals. However, our review of the available records reconciled 6,900 breakfast meals, and 7,165 supper meals before any meal disallowances.

The Sponsor over reported 40 breakfast meals and underreported 225 supper meals.

Criteria

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

Title 7 of the Code of Federal Regulations, Section 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. 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. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Recommendation

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

3. The Sponsor overstated the number of meals eligible for reimbursement based on the Point of Service meal count sheets

Condition

The Sponsor claimed meals as served for which the meal count sheets indicated that fewer meals were served. Meals must be marked at the actual point of service. Below is a summary of the overstated meals:

June 2020

Name of Site	Number meals disallowed	Dates meals were allowed/disallowed
0001 YADA Memphis	5 Breakfasts	06/24/20

As a result, five breakfast meals claimed for reimbursement were disallowed for June 2020.

July 2020

Name of Site	Number meals disallowed	Dates meals were allowed/disallowed
0001 YADA Memphis	5 Breakfasts	07/15/20
	9 Breakfasts	07/16/20
	5 Suppers	07/15/20
	10 Suppers	07/23/20

As a result, 14 breakfast meals and 15 supper meals claimed for reimbursement for July 2020 were disallowed.

August 2020

Name of Site	Number meals disallowed	Dates meals were disallowed
0001 YADA Memphis	-10 Suppers	08/05/20
	-2 Suppers	08/06/20
	-1 Supper	08/25/20
	-1 Supper	08/28/20

As a result, 14 supper meals claimed for reimbursement for August 2020 were disallowed.

Criteria

The USDA Administration Guide Summer Food Service Program, page 112 states, “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...”

Recommendation

The Sponsors should ensure feeding site personnel are accurately completing daily meal count sheets to support the claim for reimbursement before submission.

4. Point of Service meal count forms were not signed or dated by site personnel

This is a Serious Deficiency

Condition

Point of service meal count forms did not have the signature of site personnel on the meal count sheet listed below. Meal disallowances are as follows:

July 2020

Name of Site	Number meals disallowed	Dates meals were allowed/disallowed
0001 YADA Memphis	295 Suppers	07/31/20

As a result, 295 supper meals claimed for reimbursement were disallowed for June 2020.

Criteria

The USDA Administration Guide Summer Food Service Program, page 139 states, “All sponsors must use daily site records in order to document the number of Program meals they have served to children... Sponsors should collect these site records at least every week... When they collect the site records, sponsors should check for the site supervisor’s signature...”

Recommendation

The Sponsor should ensure the site supervisors are trained on the completion of meal count forms and check to make sure each form is signed.

5. The Sponsor over reported the number of meals from the documentation submitted on the day of the desk review

Condition

During our desk review on July 15, 2020, we requested meal count documentation for the number of meals served as well as the previous 5 days meal counts for a reconciliation. The Sponsor claimed 296 supper meals based on the documentation collected during the Sponsor review for July 14, 2020. However, the documentation provided on the day of the desk review documented 292 supper meals served during the approved meal service time.

As a result, four supper meals claimed for reimbursement were disallowed for July 2020.

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. Failure to maintain such records may be grounds for denial of reimbursement for meals served claimed during the period covered by the records in question....”

Recommendation

The Sponsor should ensure only meals claimed during the approved meal service time are claimed and meal count records are reported accurately based on supporting documentation.

6. The number of meals reconciled exceeded the site’s approved level of meal service

Condition

Our review of the Sponsor’s records revealed the Sponsor reported meals that exceeded the site’s approved average daily participation (ADP) during the review months based on the site applications in TIPS. Disallowances were as follows:

June 2020

Name of Site	Approved ADP and	Days of Operation	Maximum number of	Meals claimed after disallowances	Disallowances
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	dates of review		meals to claim		
0001 YADA Memphis	June 1-30th ADP: 300	12 days	3,600 Breakfasts	3,613 Breakfasts	13 Breakfasts
	June 1-30th ADP: 300	12 days	3,600 Suppers	3,623 Suppers	23 Suppers

As a result, 13 breakfast meals, and 23 supper meals for June 2020 were disallowed.

August 2020

Name of Site	Approved ADP	Days of Operation	Maximum number of meals to claim	Meals claimed after disallowances	Disallowances
0001 YADA Memphis	August 1-31 st ADP: 350	20 days	7,000 Suppers	7,151 Suppers	151 Suppers

As a result, 151 supper meals claimed for reimbursement for August 2020 were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.6 (d)(2) “When approving the application of a site which will serve meals prepared by a food service management company, 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...”

The USDA Administration Guide Summer Food Service Program, page 66, states, “All SFSP sites are required to have an approved site cap. The purpose of a site cap is to ensure that a site does not purchase and/or produce meals outside the capability of the site and the need of the community, thereby reducing waste and protecting the integrity of the Program.”

The USDA Administration Guide Summer Food Service Program, page 133, states reimbursement may not be claimed for meals in excess of the site’s approved level of meal service.

Recommendation

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

7. The Sponsor did not provide menus for meals claimed for reimbursement

This is a Serious Deficiency

Condition

The Sponsor did not provide breakfast or supper menus for June or August 2020. A reimbursable breakfast must contain one serving of milk, one serving of a vegetable, fruit, or full-strength juice; and one serving of grain. A reimbursable supper must contain one serving of milk, two or more servings of vegetables,

fruits, or full-strength juice; one serving of grain, and one serving of meat or meat alternate. Disallowances for the missing documentation is as follows:

June 2020

Name of Site	Number of meals disallowed
0001 YADA Memphis	3,600 Breakfast Meals
	3,600 Supper Meals

As a result, 3,600 breakfasts and 3,600 suppers were disallowed for June 2020.

August 2020

Name of Site	Number of meals Disallowed
0001 YADA Memphis	6,900 Breakfasts
	7,000 Suppers

As result, 6,900 breakfasts and 7,000 suppers were disallowed for August 2020.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (d) states, “Sponsors shall ensure that meals served meet all of the meal pattern requirements.”

Title 7 of the Code of Federal Regulations, Section 225.16 (d)(1) states that the meal pattern requirement for a reimbursable breakfast meal consists of one serving of milk, one serving of vegetable/fruit/full-strength juice, and one serving of bread/bread alternative.

Title 7 of the Code of Federal Regulations, Section 225.16 (d)(2) states that the meal pattern requirement for a reimbursable lunch or supper meal consists of one serving of milk, two or more servings of vegetable/fruit/full-strength juice, one serving of bread/bread alternative and one serving of meat/meat alternate.

Recommendation

The Sponsor should ensure are maintained and are available upon request for audit and monitoring reviews.

8. The Sponsor did not provide supporting documentation to showing sufficient quantities of milk were purchased for the number of meals served to require milk

This is a Serious Deficiency

Condition

June 2020

Based on the reconciled number of meals served with milk as a required component a total of 57,600 ounces were required. However, the Sponsor could only document the purchase of 128 ounces of milk resulting in a shortage of 57,472 ounces.

The meals were disallowed in Finding 7.

July 2020

Based on the reconciled number of meals served with milk as a required component, a total of 101,408 ounces of milk were required. However, the Sponsor could only document the purchase of 256 ounces of milk resulting in a shortage of 101,152 ounces.

As a result, 6,469 breakfast meals and 6,175 supper meals claimed for reimbursement were disallowed for July 2020.

August 2020

Based on the reconciled number of meals served with milk as a required component, a total of 111,200 ounces were required. However, the Sponsor could only document the purchase of 128 ounces of milk resulting in a shortage of 111,072 ounces.

The meals were disallowed in Finding 7.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (d) states, "Sponsors shall ensure that meals served meet all of the meal pattern requirements."

The *Administration Guide Summer Food Service Program 2016*, page 58, states that for a breakfast, lunch, and supper to be a reimbursable meal, it must contain one serving of milk. Page 59 states that meal pattern adjustments may be made for participants with disabilities or with special dietary needs when supported by a statement from a recognized medical authority that includes recommended alternate foods, *7 CFR 225.16 (f) (4)*.

Recommendation

The Sponsor should ensure USDA meal pattern requirements are met and documentation of purchases is maintained.

9. The Sponsor's racial and ethnic data collection information had completion errors

Condition

The number of meals recorded on the racial and ethnic data form is not the same as the number of meals served per the meal count documentation. The meal count documentation noted 302 meals served for both breakfast and supper meals, but the sponsor documented 350 children served on the racial and ethnic data information form dated 6/16/20.

Criteria

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

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

Recommendation

The Sponsor should ensure that racial and ethnic data is collected, and accurate documentation should be maintained as required.

10. The Sponsor did not maintain an adequate financial management system

Condition

The Sponsor provided receipts of food purchases; however, the Sponsor did not provide a general ledger, a bank statement, or any other proof of an adequate financial system to ensure the fiscal integrity of funds for the expanded months of June 2020 and August 2020. The Sponsor's documentation for some expenses was also not adequate. Though there was a lease agreement obtained, the proof of payment was a cash app receipt, and the amount paid for July 2020 did not coincide with the agreed upon rental fees documented in the lease agreement. Additionally, the agreement expired on June 30, 2020. Rental payment documentation was not provided for June or August 2020. The Sponsor also provided a cash app receipt for a utility payment made in June but did not provide an invoice for the bill amount. No utility payment documentation was provided for July or August 2020. We were unable to reconcile all transactions through the bank statement or expense report submitted for July 2020 and the information was not submitted for June or August 2020.

Criteria

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations 7 CFR Section 225.15 (c) (1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. 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. The

sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year.”

The USDA State Agency Monitor Guide, page 34, states, “The sponsor must maintain all Program financial records documenting Program income and Program expenses, such as invoices and receipts, bank statements, checking account ledgers, Program reimbursement payments received, Program advance payments received and interest earned, funds accruing to SFSP, and disbursements to sponsor facilities to ensure documentation of the nonprofit food service account to ensure the fiscal integrity of the SFSP funds paid to the sponsor.”

Recommendation

The Sponsor should ensure all documentation to support the financial transactions conducted for the Program is maintained and available upon request.

11. The Sponsor expensed unallowable costs to the SFSP

This is a Serious Deficiency

Condition

The Sponsor’s receipts for the operating period of June 2020, July 2020, and August 2020 revealed expenses totaling \$255.64 that were not included in their approved budget. Prior approval must be obtained from DHS for expenses charged to SFSP. This resulted in unallowable costs detailed below:

Receipt Date	Item Description	Receipt Amount
06/12/20	Dollar General (Sodas)	\$7.31
06/19/20	Walmart (Lipton)	\$4.98
06/24/20	Walmart (Clothing items-belts, pants)	\$91.68
06/29/20	Cashsaver (Powerade)	\$0.69
06/29/20	Butcher Shoppe (Gatorade)	\$1.13
07/07/20	Walmart (Gatorade)	\$0.88
07/01/20	Walmart (Clothing items-jeans, men’s wear, sodas)	\$101.56
07/25/20	Cashsaver (Soda, Powerade)	\$1.61
07/09/20	Cashsaver (BBQ skins, Powerade)	\$2.04

07/10/20	Lit (Sodas)	\$1.00
07/15/20	SuperLo Foods (Powerade)	\$1.78
07/10/20	SuperLo Foods (Powerade)	\$0.89
07/15/20	Lit Winchester (Soda)	\$0.50
07/27/20	Cash Saver (Powerade)	\$0.78
08/10/20	Lit (Sodas)	\$1.98
08/12/20	Cashsaver (Powerade)	\$0.78
08/17/20	Cashsaver (Wine)	\$36.05
	Total Unallowable Expenses	\$255.64

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".

Recommendation

The Sponsor should comply with federal regulations and only expense allowable items to the SFSP program approved in their budget.

12. The Sponsor did not provide adequate documentation for labor payments made to employees

Condition

The Sponsor did not provide adequate documentation of payroll records. The payroll time report records could not be reconciled to the amount of payment on the check stubs. The check stubs provided only documented the net pay. There was no information regarding the number of hours worked, rates of pay,

taxes withheld, etc. Additionally, the time reports were not signed by employees, they only have the signature of the supervisor/contact for the sponsor.

Criteria

The USDA Administration Guide Summer Food Service Program, page 143, states, "Records must be maintained that document the amount and purpose of all administrative costs attributed to SFSP."

Title 7 of the Code of Federal Regulations, Section 225.15 (c) (1) states, "... Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. 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. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Recommendation

The Sponsor should ensure that all SFSP funds are accounted for accurately.

OVERPAYMENT - RIGHT TO APPEAL

Disallowed Meals Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of \$110,085.00 for the review months of June 2020, July 2020, and August 2020.

The procedures for submitting an appeal regarding the amount of overpayment are enclosed. Please note that the request for appeal must be in writing and must be received by our Department no later than ten (10) calendar days from your receipt of this letter. 7 C.F.R. § 225.13(a). The appeal must be submitted to:

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

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

SUMMARY

The Department has determined that Artist for Community Transformational International is seriously deficient in its operation of the SFSP and that Byron Spradlin, Board Chairman and Rochelle Person, Executive Director, is responsible for the serious deficiencies.

You may not appeal the serious deficiency determination itself. If the Department proposes to terminate Artist for Community Transformational International's SFSP agreement, you will be able to appeal those actions and you will be advised of your appeal rights and the appeal procedures at that time.

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 2020, July 2020, and August 2020 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

Please mail your check and the billing notice to:

Summer Food Service Program
Fiscal Services
James K. Polk Building, 16th Floor
505 Deaderick Street
Nashville, Tennessee 37243

If the Department does not receive the corrective action plan by the deadline date, or the Department determines that the corrective action plan does not provide for the full and permanent correction of the serious deficiencies and findings, the Department will propose to terminate the Sponsor's SFSP Provider Agreement and to disqualify you and the Sponsor from future SFSP participation by issuing a Notice of Proposed Termination.

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

Sincerely,

Allette Vayda

Allette Vayda
Director of Operations- Food Programs

Exhibit

cc: Rochelle Person, Program Director, Artist for Community Transformation Intl.
Sam Alzoubi, Director of Audit Services
Sean Baker, Audit Director 2

Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child, and Adult Care Food Program
Marty Widner, Program Specialist, Child, and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

Exhibit A

Summary of Total Claimed and Reconciled Meals
Sponsor: Artist For Community Transformational Intl.
Review Month/Year: June 2020
Claim Reimbursement Total: \$ 23,499.00

Site Meal Service Activity	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	12	12
Number of Participating Sites for Breakfast Meals	1	1
Number of Participating Sites for Supper Meals	1	1
Number of PM Breakfast Meals Served	3,600	0
Number of Supper Meals Served	3,600	0

Exhibit B

Summary of Total Claimed and Reconciled Meals
Sponsor: Artist For Community Transformational Intl.
Review Month/Year: July 2020
Claim Reimbursement Total: \$ 42,418.03

Site Meal Service Activity	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of Participating Sites for Breakfast Meals	1	1
Number of Participating Sites for Supper Meals	1	1
Number of Breakfast Meals Served	6,478	0
Number of Supper Meals Served	6,510	32

Exhibit C

Summary of Total Claimed and Reconciled Meals
Sponsor: Artist for Community Transformational Intl.
Review Month/Year: August 2020
Claim Reimbursement Total: \$ 45,300.85

Site Meal Service Activity	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of Participating Sites for Breakfast Meals	1	1
Number of Participating Sites for Supper Meals	1	1
Number of Breakfast Meals Served	6,940	0
Number of Supper Meals Served	6,940	0

Overpayment Summary

June Disallowed Meals	X Meal Rate	Total Disallowed
3,600 Breakfasts	\$2.3750	\$8,550.00
3,600 Supper Meals	\$4.1525	\$14,949.00
July Disallowed Meals		
6,478 Breakfasts	\$2.3750	\$15,385.25
6,478 Supper Meals	\$4.1525	\$25,899.90
August Disallowed Meals		
6,940 Breakfasts	\$2.3750	\$16,482.50
6,940 Supper Meals	\$4.1525	\$28,818.35
Total Overpayment		\$110,085.00



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TONY MATHEWS
COMMISSIONER

Billing Notice

December 17, 2020

Byron Spradlin, Board Chairman
Artist for Community Transformational Intl.
P.O. Box 1966
Brentwood, Tennessee 37027-1966

This billing notice is based on the disallowed meal cost noted in the monitoring report of the Summer Food Service program (SFSP) due to noncompliance with the applicable Federal and State regulations that govern the SFSP.

Amount Due: \$110,085.00
Due Date: January 18, 2021
Date of the Monitoring Report: December 17, 2020
Agreement/Contract Number: 00764

Note1: Please remit a check payable to the Tennessee Department of Human Services in the disallowed meals cost amount noted in the monitoring report by the due date to the address below:

Tennessee Department of Human Services
Fiscal Services 16th Floor
James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243

Note 2: Log into the Tennessee Information Payment System (TIPS) and revise the claim for reimbursements that were submitted for June 2020, July 2020, and August 2020. Use the reconciled claim data of the exhibits enclosed in the monitoring report.

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