



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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

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www.tn.gov/humanservices

BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

October 30, 2017

William Taylor, (Program Director) Extension Agent III
Dyer County Conservation and Environment Board
P.O. Box 1360
Dyersburg, Tennessee 38025

Dear Mr. Taylor:

The Department of Human Services (DHS) Audit Services staff conducted a review of the Summer Food Services Program (SFSP) at Dyer County Conservation and Environment Board, Application Agreement number 00026, on August 15, 2017. Additional information was requested and received on August 21, 2017. We reviewed the Sponsor's records of reimbursements and expenditures for June 2017. The Sponsor was approved for 23 feeding sites of which 23 were in operation during our unannounced visits in June 2017. 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.

Background

Meals served by participating sponsoring organizations must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. SFSP sponsors utilize meal count sheets to record the number of meals served at feeding sites for breakfast, lunch, supper, and supplements (snacks). The SFSP sponsor will report the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement. We inspected meal count sheets for each site for our test period and reconciled the meals claimed to the meals reported as served for each meal service. In addition, meal service was observed at Future City Center and, Newbern Elementary on June 21, 2017, and St John Tiptonville #3 on June 22, 2017.

Our review of the Sponsor's records for June 2017 disclosed the following:

1. The Sponsor reported incorrect number of meals

Condition

The claim for reimbursement summary for June 2017 reported 7,054 breakfasts and 17,110 lunches. However, based on our review of the Sponsor's records, we found that there were 7,041 breakfast meals and 17,045 lunch meals served prior to any disallowances. The sponsor over reported the number of breakfast meals by 13 and lunch meals by 65.

Criteria

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

Recommendation

The Sponsor should ensure that the claims for reimbursement are completed based on proper supporting documentation, such as meal count sheets.

2. The Sponsor overstated the number of meals served that were observed by DHS Monitors

Condition

The Sponsor overstated the number of meals served that were observed during the DHS monitors on-site visit on June 21, 2017 to observe a meal service.

The feeding site supervisor reported 30 lunch meals were served on the daily meal count sheet. The Sponsor claimed that there were 30 participants in attendance at Newbern Elementary on June 21, 2017; however, we observed only 19 lunch meals were served on that day.

As a result, 11 lunch meals were disallowed.

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 and/or administrative costs claimed during the period covered by the records in question. ..."

The USDA FNS Summer Food Service Program 2016 *Administration Guide* for sponsors, pages 66 and 184, states that meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported.

Recommendation

The Sponsor should ensure that the number of meals claimed agree with the number of meals actually served.

3. Point of Service meal counts were not correctly taken

Condition

The Sponsor did not correctly complete the daily point of service (POS) forms. In some instances, the numbers reported as being served did not agree the number reported on POS forms. Therefore, the first meals that were not marked on the POS forms were disallowed, and meals marked on the POS forms, but not included in the count of meals served were added. See the chart below:

The Department's review of the sponsor's records disclosed the following:

Name of Site	Number of first meals allowed/disallowed	Dates meals were allowed/disallowed
Future City Center	-2 Breakfasts +1 Lunches	6/6/17,6/23/17
Newbern Elementary	+2 Lunches	6/28/17
St John Tiptonville	-2 lunches	6/2/17,6/5/17, 6/12/17
Bruce Rec Center	-11 Breakfasts -37 lunches	6/9/17,6/15/17,6/30/17, 6/9/17,6/13/17,6/26/17,6/27/17
Lively Stone House of Praise	-1 Breakfasts	6/15/17
Newbern Housing Authority	-3 breakfasts	6/22/17
Newbern Monroe Center	-11 breakfasts	6/15/17
Tabernacle Missionary Baptist	+4 breakfasts -2 lunches	6/9/17 6/27/17
Dyersburg Housing Autho. 1	-8 lunches	6/9/17,6/15/17, 6/17/17, 6/30/17
Newbern City Park	+10 Lunches	6/30/17
Peachtree Park	-10 lunches	6/9/17
YMCA Dyersburg	+1 lunch	6/6/17

As a result, 24 breakfast meals were 45 lunch meals were disallowed.

Criteria

The USDA FNS Summer Food Service Program 2016 *Administration Guide* for sponsors, pages 66 and 184, states that meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported.

Recommendation

The Sponsors should ensure that feeding sites personnel are accurately completing the daily meal count sheets and that those sheets support the numbers meals on the claim for reimbursement.

4. One Daily Meal count sheet did not have a signature of the feeding site personnel

Condition

The feeding site personnel did not sign the daily meal count sheet on June 21, 2017 at Lively Stone House of Praise site for the breakfast meals

Criteria

The *Summer Food Service Program 2016 Administrative Guidance for Sponsors*, pages 184 and 139, states, in part, all sponsors must use daily site records in order to document the number of program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. They may have their monitors pick up site reports on designated days, or the site supervisors may be asked to mail the records to the sponsor's office. When they collect the site records, sponsors should check for the site supervisor's signature.

As a result, 35 breakfast meals were disallowed.

Recommendation

The Sponsor should ensure that the feeding site personnel approve the daily meal count sheets by signing and dating the sheets.

5. The Sponsor did not meet the USDA meal pattern requirements

Condition

During our on-site visit to observe meal service at St. John Tiptonville #3 on June 22, 2017, we noted that 45 lunch meals served were missing the 2nd fruit or vegetable. The lunch meal consisted of corn dog, macaroni and cheese, peaches, chocolate pudding, and milk.

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. ..."

As a result, 45 lunch meals were disallowed.

Recommendation

The Sponsors should ensure all feeding sites are serving meals to participants that meet the meal pattern requirements established by the USDA.

6. The number of meals reported exceeded the feeding site's approved level of meal service

Condition

Based on review of the Sponsor's documentation to support the claim for reimbursement, we noted that on June 5, 2017, the Sponsor claimed 80 breakfast meals for the feeding site St. John Tiptonville #3; however, the maximum number of breakfast meals approved for that feeding site was 75.

As a result, five breakfast meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.6 (d)(2), states "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. These approved levels shall be established in accordance with the following provisions:"

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Summer Food Service Program 2016 *Administration Guide* for sponsors, states "Reimbursement may not be claimed for meals in excess of the site's approved level of meal service."

Recommendation

The Sponsor should ensure the number of meals served does not exceed the maximum approved level for each feeding site.

7. The Sponsor did not provide supporting documentation to show that sufficient quantities of milk were purchased for the number of meals served

Conditon

Based on review of the number of meals served by the Sponsor with milk as a required component, we noted that the supporting documents for milk purchases were not enough to account for all meals claimed with milk as a required component. Our review showed that the Sponsor's invoices disclosed that only 169,728 ounces were purchased; however, after meals have been disallowed for POS errors, meal pattern requirements, and missing signature a total of 190,720 ounces were needed, resulting in a shortage of 20,992 ounces.

The shortage of milk due to lack of supporting documentation was noted as follows:

- 1,311 from Bruce Recreation Center,
- 1,301 from St. John Tiptonville #3, and
- 12 from Ross United Methodist.

The monitoring personnel attempted to reach the Sponsor by phone to discuss the milk shortage and give the Sponsor an opportunity to explain the shotrage, but received no response to voicemail that was left. Therefore, we determined that 2,624 breakfast meals were disallowed.

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. ..."

The *Summer Food Service Program 2015 Administrative Guidance for Sponsors*, page 45, states that for a breakfast, lunch and supper to be a reimbursable meal, it must contain one serving of milk. Substitutions/Modifications 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 that each meal being served that requires milk is served with milk, and that enough milk is purchased to support the number of meals claimed.

8. There were no trained personnel present during the meal service

Condition

During our on-site visit to the feeding site at Newbern Elementary on June 21, 2017 to observe meal service, we noted that there were no trained personnel present during at feeding site. The supervisor stated that the personnel had received training for SFSP requirements, but there was no documentation to show that the feeding site's supervisor had received any training on program requirements.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15(d)(1) states, "Each sponsor shall hold Program training sessions for its administrative and site personnel and shall allow no site to operate until personnel have attended at least one of these training sessions. The State agency may waive these training requirements for operation of the Program during unanticipated school closures during the period from October through April (or at any time of the year in an area with a continuous school calendar). Training of site personnel shall, at a minimum, include: the purpose of the Program; site eligibility; recordkeeping; site operations; meal pattern requirements; and the duties of a monitor. Each sponsor shall ensure that its administrative personnel attend State agency training provided to sponsors, and sponsors shall provide training throughout the summer to ensure that administrative personnel are thoroughly knowledgeable in all required areas of Program administration and operation and are provided with sufficient information to enable them to carry out their Program responsibilities. Each site shall have present at each meal service at least one person who has received this training."

Recommendation

The Sponsor should ensure feeding site personnel are trained, and that the roster is signed and dated by the individuals who are authorized to perform SFSP duties.

9. The Sponsor did not complete the racial/ethnic data form at one feeding site

Condition

The Sponsor did not complete the racial/ethnic data form for the feeding site at Ross United Methodist Church.

Criteria

The *USDA Summer Food Service Program 2016 Administrative Guidance for Sponsors*, page 85, states "the Sponsor 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 the racial / ethnic form is completed for each feeding site in operation each year.

10. The days of operation were incorrect at some feeding sites

Condition

The days of operation for Activity Center, Flower Valley, Laura Kendall, Newbern Housing Authority, Newbern Elementary, Peachtree Park, and Ross United Methodist Church were incorrect.

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 and/or administrative costs claimed during the period covered by the records in question. ..."

Recommendation

The Sponsor should ensure days of operation reported on the claim for reimbursement are correct.

Disallowed Cost

Based on our review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in disallowed meals cost of \$6,544.63.

Corrective Action

Dyer Count Conservation and Environment Board must complete the following actions within 30 days from the date of this report:

- Remit a check payable to the Tennessee Department of Human Services in the amount of \$6,544.63 to:

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

- Prepare and return a revised claim for June 2017 which contains the claim data from the Exhibit of the monitoring report.

A corrective action plan template is attached. The corrective action plan is needed to address the deficiencies identified in this report. Please return the corrective action plan to AuditServices.CAPS.DHS@tn.gov.

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

Allette Vayda, Director
Child and Adult Care Food Program
8th Floor Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

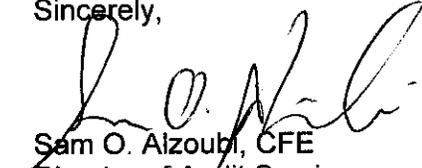
As provided by the federal regulation at *7 CFR Part 225.13*, you may appeal the overpayment determined by the monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

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

If the Institution decides to appeal the amount of disallowed 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 the review. If you have any questions regarding this report please contact Jackie Yokley, Audit Director 2, at 615-837-5035 or Jackie.D.Yokley@tn.gov.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

cc: Allette Vayda, Director, 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
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

Exhibit A:

Summary of Total of Claimed and Reconciled Meals
Sponsor: Dyer County Conservation and Environment Board
Review Month/Year: June/2017
Claim Reimbursement Total: \$81,004.71

Meal Type Service	Reported on Claim	Reconciled Meals to Meal Counts Sheets After Disallowance
Number of Participating Sites for Breakfast	11	11
Number of Participating Sites for Lunch	23	23
Number of Breakfasts Served	7,054	4,353
Number of Lunches Served	17,110	16,944

Sites Monitored: Future City Center, Newbern Elementary School, and St. John Tiptonville

Exhibit B:

Sponsor Dyer County Conservation and Environment Board
Site: Future City Center (Sample)
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Breakfasts Served	713	711
Number of 1st Lunches Served	1,092	1,092

Exhibit C:

Sponsor: Dyer County Conservation and Environment Board
Site: Newbern Elementary School (Sample)
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	19
Number of 1st Lunches Served	560	542

Exhibit D:

Sponsor: Dyer County Conservation and Environment Board

Site: St. John Tiptonville # 3 (Sample)

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	11	12
Number of 1st Breakfasts Served	1306	0
Number of 1st Lunches Served	1,424	1,377

Exhibit E:

Sponsor: Dyer County Conservation and Environment Board

Site: Bruce Rec Center

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Breakfasts Served	1,320	0
Number of 1st Lunches Served	1,630	1,593

Exhibit F:

Sponsor: Dyer County Conservation and Environment Board

Site: Laura Kendall

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served Breakfast	15	13
Total Number of Days Food Served Lunch	15	15
Number of 1st Breakfasts Served	396	396
Number of 1st Lunches Served	433	433

Exhibit G:

Sponsor: Dyer County Conservation and Environment Board

Site: Lively Stone House of Praise

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Breakfasts Served	640	604
Number of 1st Lunches Served	849	844

Exhibit H:

Sponsor: Dyer County Conservation and Environment Board

Site: New Womack Temple Church

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Breakfasts Served	684	684
Number of 1st Lunches Served	888	888

Exhibit I:

Sponsor: Dyer County Conservation and Environment Board
Site: Newbern Housing Authority
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served Breakfast	22	21
Total Number of Days Food Served Lunch	22	22
Number of 1st Breakfasts Served	456	438
Number of 1st Lunches Served	460	468

Exhibit J:

Sponsor: Dyer County Conservation and Environment Board
Site: Newbern Monroe Center
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Breakfasts Served	344	333
Number of 1st Lunches Served	389	389

Exhibit K:

Sponsor: Dyer County Conservation and Environment Board

Site: Ross United Methodist Church

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	8	5
Number of 1st Breakfasts Served	50	38
Number of 1st Lunches Served	50	50

Exhibit L:

Sponsor: Dyer County Conservation and Environment Board

Site: Tabernacle Missionary Baptist Church

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Breakfasts Served	770	774
Number of 1st Lunches Served	880	880

Exhibit M:

Sponsor: Dyer County Conservation and Environment Board

Site: Team For Success

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	15	15
Number of 1st Breakfasts Served	375	375
Number of 1st Lunches Served	525	525

Exhibit N:

Sponsor: Dyer County Conservation and Environment Board

Site: Tucker Street Park

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Lunches Served	390	390

Exhibit O:

Sponsor: Dyer County Conservation and Environment Board

Site: Activity Center

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	18	22
Number of 1st Lunches Served	422	422

Exhibit P:

Sponsor: Dyer County Conservation and Environment Board

Site: Dyersburg Housing Authority 1

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Lunches Served	990	982

Exhibit Q:

Sponsor: Dyer County Conservation and Environment Board

Site: Dyersburg Housing Authority 2

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Lunches Served	1060	1060

Exhibit R:

Sponsor: Dyer County Conservation and Environment Board

Site: Flower Valley

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	21
Number of 1st Lunches Served	643	613

Exhibit S:

Sponsor: Dyer County Conservation and Environment Board

Site: Green Tree Park

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Lunches Served	755	755

Exhibit T:

Sponsor: Dyer County Conservation and Environment Board

Site: Newbern City Park

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Lunches Served	660	670

Exhibit U:

Sponsor: Dyer County Conservation and Environment Board

Site: Peach Tree Park

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	21
Number of 1st Lunches Served	710	670

Exhibit V:

Sponsor: Dyer County Conservation and Environment Board

Site: Southtown Park

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Lunches Served	360	360

Exhibit W:

Sponsor: Dyer County Conservation and Environment Board

Site: Upward Bound DSCC

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	13	13
Number of 1st Lunches Served	962	962

Exhibit X:

Sponsor: Dyer County Conservation and Environment Board

Site: YMCA

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	22	22
Number of 1st Lunches Served	978	979



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

CITIZENS PLAZA BUILDING
400 DEADERICK STREET
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TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

October 30, 2017

William Taylor, (Program Director) Extension Agent III
Dyer County Conservation and Environment Board
101 W. Court Street
Dyersburg, Tennessee 38024

Notice of payment due to findings disclosed in the monitoring report dated October 30, 2017, for Summer Food Services Program (SFSP).

Institution Name:	Dyer County Conservation and Environment Board
Institution Address:	101 W Court Street Dyersburg Tennessee 38024
Agreement Numbers:	00-026
Amount Due:	\$ 6,544.63
Due Date:	November 30, 2017

Based on the monitoring report issued on October 30, 2017 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 unallowed cost in the amount of \$6,544.63.

Please remit a check or money order payable to the *Tennessee Department of Human Services* in the amount of \$5,544.63 by the due date to:

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

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

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director, Community and Social Services- Food Programs-CACFP&SFSP at (615) 313-3769 or 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: Dyer County Conservation and Environment Board	Agreement No. 00026	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: 101 W. Court Street Dyersburg, Tennessee 38024

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

Name and Title: William Taylor (Program Director) Extension Agent III	Date of Birth: / /
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Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 10/30/17	Corrective Action Plan: 10/30/17
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Section D. Findings

Findings:

1. The Sponsor reported incorrect number of meals
2. The Sponsor overstated the number of meals served that were observed by DHS Monitors
3. Point of Service meal counts were not correctly taken
4. One Daily Meal count sheet did not have a signature of the feeding site personnel
5. The Sponsor did not meet the USDA meal pattern requirements
6. The number of meals reported exceeded the feeding site's approved level of meal service
7. The Sponsor did not provide supporting documentation to show that sufficient quantities of milk were purchased for the number of meals served
8. There were no trained personnel present during the meal service
9. The Sponsor did not complete the racial/ethnic data form at one feeding site
10. The days of operation were incorrect at some feeding sites

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 incorrect number of meals

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 overstated the number of meals served that were observed by DHS Monitors

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

Measure No. 3: Point of Service meal counts were not correctly taken

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

Measure No. 4: One Daily Meal count sheet did not have a signature of the feeding site personnel

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 number of meals reported exceeded the feeding site's approved level of meal service

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

Name: Position Title:

Name: Position Title:

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

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

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

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

Measure No.6: The number of meals reported exceeded the feeding site's approved level of meal service

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

Name:

Position Title:

Name:

Position Title:

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

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

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

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

Measure No. 7: The Sponsor did not provide supporting documentation to show that sufficient quantities of milk were purchased for the number of meals served

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

Measure No. 8: There were no trained personnel present during the meal service

The finding will be fully and permanently corrected.

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

Name: Position Title:

Name: Position Title:

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

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

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

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

Measure No. 9: The Sponsor did not complete the racial/ethnic data form at one feeding site

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

Measure No. 10: The days of operation were incorrect at some feeding sites

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

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
REVISED FEBRUARY 21, 2014**

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 whether 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 C.F.R. § 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 registration, if applicable; or the revocation of a food service management company's registration, if applicable.
2. 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.
3. 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 paragraph (5) below.
4. 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) 787-8209
Local (615) 744-3900
Fax: (866) 355-6136
AppealsClerksOffice.DHS@tn.gov

5. 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.
6. 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.
7. 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. 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.
8. 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.
9. 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.
10. 7 C.F.R. § 225.13(11) requires the Program's administrative action to remain in effect during the appeal process.
11. Participating sponsors and sites may continue to operate during an appeal of a termination.

12. 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.
13. 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.
14. The review official will make a determination based on information provided by the State agency and the appellant, and on Program regulations.
15. The determination made by the hearing official is the final administrative determination provided under 7 C.F.R. § 225.13(12), and will become the Final Order and set forth the time limits for seeking judicial review.