



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

CITIZENS PLAZA BUILDING
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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

October 13, 2017

Mr. Ronnie Brooks, Board Chair
Southwest Human Resource Agency
1527 White Avenue
Henderson, Tennessee 38340-0264

Dear Mr. Brooks:

The Department of Human Services (DHS) Audit Services Division staff conducted a review of the Summer Food Services Program (SFSP) at Southwest Human Resource Agency (Sponsor), Application Agreement number 00070, on July 17, 2017. We reviewed the Sponsor's records of reimbursements and expenditures for June 2017. The Sponsor was approved for 364 feeding sites of which 210 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). Seconds meals are offered once all eligible children have been served first meals. 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 Grand Junction Elementary Summer School, Mid-South Youth Camp, Bolivar Elementary Summer School, Bolivar Elementary Special Education, Bolivar-Hardeman County Library Summer Reading Program, Lee-Ola Roberts Library, Arrington Estates, Chester County High Summer School, Northside Ele Summer School, Henderson County Summer School Pin-Oak, Lambuth Community Power Up, First United Methodist Summer Camp, Skyline Church of Christ Youth, West Jackson Baptist Church Mother's Day Out, Read To Be Ready, Bemis United Methodist Church Children's Center, Boys & Girls Club East, Down Syndrome, Straightway Church VBS, Area Relief Ministry Hub Club,

Andrew Jackson Summer School, Hardin County High Summer School, Sandridge Baptist VBS, Boys Scouts, Greater St Luke Baptist Church VBS, Caywood Elementary School Summer School, Lexington High Football, Parsons-Decaturville Housing, Parsons ESP, Parsons Elementary Summer School.

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

1. The number of meals reported for reimbursement were incorrect

Condition

The sponsor's claim for reimbursement for June 2017 was incorrect.

Breakfast meals claim:

The claim for reimbursement summary for June 2017 reported 43,670 first breakfast meals and 117 second breakfast meals served for a total of 43,787 breakfasts. However, based on our review of the sponsor's records, we noted 43,673 first breakfast meals and 116 second breakfast meals served for a total of 43,789 breakfasts prior to any disallowances. The sponsor under reported the total number of breakfast meals by two.

Lunch meals claim:

The claim for reimbursement summary for June 2017 reported 68,643 first lunch meals and 187 second lunch meals served for a total of 68,830 lunches. However, based on our review of the sponsor's records, we noted 68,500 first lunch meals and 192 second lunch meals served for a total of 68,692 lunches prior to any disallowances. The sponsor over reported the total number of lunch meals by 138.

Supper meals claim:

The claim for reimbursement summary for June 2017 reported 9,776 first supper meals and 95 second supper meals served for a total of 9,871 suppers. However, based on our review of the sponsor's records, we noted 9,836 first supper meals and 98 second supper meals served for a total of 9,934 suppers prior to any disallowances. The sponsor under reported the total number of meals by 63.

Snack meals claim

The claim for reimbursement summary for June 2017 reported 6,392 first snack meals and 16 second snack meals served for a total of 6,408 snacks. However, based on our review of the sponsor's records, we noted 6,402 first snack meals and 18 second snack meals served for a total of 6,420 snacks prior to any disallowances. The sponsor under reported the total number of meals by 12.

Name of Site	Number of first meals reported	Number of first meals verified	Difference
Abundant Life Temple	97 Suppers	107 Suppers	+10 Suppers
Allentown Heights	587 Lunches	567 Lunches	-20 Lunches
Caywood	523 Lunches	522 Lunches	-1 Lunch

Name of Site	Number of first meals reported	Number of first meals verified	Difference
Elementary School Summer School			
Church 360	63 Suppers	66 Suppers	+3 Suppers
East Hardin Elementary Summer School	476 Lunches	468 Lunches	-8 Lunches
Fayette Corner Church Youth	745 Lunches	685 Lunches	-60 Lunches
First Pentecostal Church	180 Suppers	190 Suppers	+10 Suppers
First United Methodist Summer Camp	290 Snacks	288 Snacks	-2 Snacks
First United Methodist VBS	321 Suppers	286 Suppers	-35 Suppers
God's Family Deliverance	105 Suppers	140 Suppers	+35 Suppers
Grand Junction Elementary Summer School	141 Lunches	149 Lunches	+8 Lunches
Hardin County High Summer School	853 Lunches	848 Lunches	-5 Lunches
Hardin County Library	175 Lunches	150 Lunches	-25 Lunches
Hillview Manor	407 Lunches	425 Lunches	+18 Lunches
Hunter Hills	130 Lunches	108 Lunches	-22 Lunches
Lambuth Community Power Up	233 Lunches	230 Lunches	-3 Lunches
Lee-Ola Roberts Library	185 Snacks	197 Snacks	+12 Snacks
LEMAC	979 Lunches	974 Lunches	-5 Lunches
Lexington High Football	937 Lunches	912 Lunches	-25 Lunches
Pickwick Southside	299 Breakfasts	302 Breakfasts	+3 Breakfasts
St. Mary's Catholic Church VBS	40 Lunches	45 Lunches	+5 Lunches

Name of Site	Number of second meals reported	Number of second meals verified	Difference
Abundant Life Temple	3 Suppers	6 Suppers	+3 Suppers
Down Syndrome	1 Breakfast	0 Breakfast	-1 Breakfast
First United Methodist Summer Camp	10 Snacks	12 Snacks	+2 Snacks
Grand Junction Elementary Summer School	0 Lunches	5 Lunches	+5 Lunches

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d) (5) states, "Claims for reimbursement shall report information in accordance with the financial management system established by the State agency, and in sufficient detail to justify the reimbursement claimed and to enable the State agency to provide the Reports of Summer Food Service Program Operations required under §225.8(b). In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. ..."

Recommendation

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

This is a repeat finding from the report dated March 2, 2017.

2. Point of Service meal counts were not taken correctly

Condition

The Sponsor did not correctly complete the daily point of service meal count sheets. Some of the numbers reported did not match what was noted on the forms. First and second meals that were not marked at actual point of service were disallowed. Meals that were marked on the point of service meal count sheets, but not included in the count of meals served have been added in the chart below. The meal counts reconciled have been added in the chart below.

Name of Site	Number of first meals allowed/disallowed	Dates meals were allowed/disallowed
Adamsville High Summer School	+2 Lunches -2 Snacks	6/2/17 6/1/17, 6/2/17
Caywood Elementary School Summer School	-27 Lunches	6/22/17
Cedar County Apartment	+38 Lunches	6/1/17, 6/2/17, 6/5/17, 6/6/17, 6/7/17, 6/8/17, 6/9/17
Church 360	+1 Lunch	6/16/17
Discovery Learning Center	-5 Lunches	6/23/17
First Baptist Church Daycare	-5 Lunches	6/12/17
First Pentecostal Church	-5 Suppers	6/18/17
First United Methodist Summer Camp	-8 Lunches	6/14/17
Morning Star Baptist Church VBS	+10 Suppers	6/5/17, 6/6/17, 6/7/17, 6/8/17
New St Luke Church Summer Camp	-40 Lunches	6/27/17, 6/28/17, 6/29/17, 6/30/17
Nova Camp Madison Co. Parks &	-10 Lunches	6/19/17

Name of Site	Number of first meals allowed/disallowed	Dates meals were allowed/disallowed
Rec		
Operation Hope	-5 Breakfasts -10 Lunches	6/9/17 6/29/17

Name of Site	Number of Second meals allowed/disallowed	Dates meals were allowed/disallowed
Abundant Life Temple	-3 breakfasts	6/21/17
Andrew Jackson Summer School	-21 Lunches	6/5/17
Faith Baptist VBS	-10 Suppers	6/7/17
Little Britches Learning Center	-2 Breakfasts -4 Lunches	6/19/17, 6/21/17 6/16/17, 6/19/17
Royal Arms Apartments	-2 Lunches	6/29/17

Criteria

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

As a result of the review, we noted that 10 breakfast meals, 91 lunch meals, two snack meals, and five suppers were disallowed.

Recommendation

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

This is a repeat finding from the monitoring report dated March 2, 2017.

3. Sites served meals outside of the approved meal service time

Condition

A site visit was attempted on June 8, 2017 at Area Relief Hub Club. Upon arrival, the monitor noted the breakfast meal was served prior to her arrival and outside of the approved serving time in TIPS.

A site visit was conducted at Bolivar Elementary Special Education on June 13, 2017. The site served the meal after the approved meal service had ended. However, the monitor was on site and was able to observe the lunch. No meals were disallowed.

A site visit was conducted at Sandrige VBS on June 14, 2017. The site served 14 meals prior to the approved meal time. The monitor was on site and was able to observe the breakfast meals being served. No meals were disallowed.

A site visit was conducted at Caywood Elementary on June 13, 2017. The site served outside of the approved meal time. However, the monitor was on site and was able to observe the lunch meal being served. No meals were disallowed.

Criteria

7 CFR 225.16 (c)(3) states, "Meals served outside of the period of approved meal service shall not be eligible for Program payments."

As a result, 25 breakfasts are disallowed at Area Relief Hub Club.

This is a repeat finding from the monitoring report dated March 2, 2017.

Recommendation

The sponsor should ensure that each site is aware of the approved meal times and that no site serves meals outside of the approved meal time.

4. A site had missing meal counts the day of the site visit

Condition

A site visit was conducted on June 12, 2017 at Bemis United Methodist Church Children's Center. During the visit, the monitor noted the sponsor was missing meal counts for the day of the visit as well as the previous five days. Additionally, the meal count records were not on file with the sponsor the day of the visit. The site did not take a meal count the day of the site visit.

Criteria

According to the *Summer Food Service Program 2016 Administrative Guidance for Sponsors*, pages 184 and 139, 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

As a result, 98 breakfasts and 91 lunches are disallowed.

Recommendation

The sponsor should ensure each site is adequately trained on the required record keeping policies and procedures.

5. Delivery tickets did not support the meal count records

Condition

Our review of the sponsor's meal count records and supporting delivery tickets revealed that the delivery tickets for Camp Read to Be Ready did not support the meal counts.

Criteria

7 CFR 225.15 (c) states, "Sponsors shall maintain accurate records which justify all costs and meals claimed. ..."

As a result, 30 breakfasts are disallowed.

Recommendation

The sponsor should ensure the sites are properly trained on record keeping policies and procedures. The sponsor should ensure that delivery tickets support the meal counts.

6. The "And Justice For All" poster was not posted at all sites

Condition

Lexington High School Football and Parsons-Decaturville Housing did not have the "And Justice For All" posters at the sites.

Criteria

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Summer Food Service Program 2016 *Administrative Guide* for sponsors, page 121, states, "All sponsors and their sites are required to display in a prominent place at the site and in the sponsor's office, the "And Justice For All" poster developed by USDA or approved by FNS.

Recommendation

The sponsor should ensure there are enough posters for each site. The sponsor should also ensure that each site is aware of this requirement.

This is a repeat finding from the report dated March 2, 2017.

7. Sites were monitored more than once on the same day

Condition

Arrington Estates and Hardin County High Summer School had monitoring documentation that showed the first week monitoring and the first four weeks monitoring was completed on the same day.

Criteria

7 CFR 225.15 (d)(2)(3) states, "Sponsors shall visit each of their sites at least once during the first week of operation under the Program...Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations..."

Recommendation

The sponsor should stagger the monitoring dates to ensure the proper monitoring of program operations.

8. The Sponsor did not notify Program Management of bids over \$150,000

Condition

The sponsor has several vendors over \$150,000 in expenses during the program year. The sponsor did not notify Program Management of the bids for these expenses or invite Program Management to the bid ceremonies.

Criteria

7 CFR 225.15 (m)(4)(iii) states, "The state agency is notified at least 14 calendar days prior to the opening of the bids, of the time and the place of the bid opening."

Recommendation

The sponsor should notify Program Management of any bids exceeding \$150,000 and invite Program Management to the bid ceremonies.

Technical Assistance

During the sponsor visit, technical assistance was provided. The sponsor asked about bidding requirements and meal pattern requirements. Technical assistance was provided on both topics and the sponsor was directed to email the trainer if there were any additional questions.

Disallowed Costs

Based on our review, we determined that the sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed meal cost of \$1,347.23.

Corrective Action

The management of Southwest Human Resource Agency 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 \$1,347.23 to:

Summer Food Service Program
Fiscal Services Division
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.

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 disallowed meals cost determined by the monitoring report. The procedures for submitting an appeal are enclosed.

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

Exhibit

cc: Mike Smith, Executive Director, Southwest Human Resource Agency
Pattie Pickler, Community Outreach Director, Southwest Human Resource Agency
Allette Vayda, Director, Child and Adult Care Food Program
Sean Baker, Director of Quality Assurance
Elke Moore, Administrative Services Assistant 3
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 of Claimed and Reconciled Meals
Sponsor: Southwest Human Resource Agency
Review Month/Year: June/2017
Claim Reimbursement Total: \$403,220.92

Meal Type Service	Reported on Claim	Verified 2nds Prior to any disallowances	Reconciled Meals to Meal Counts Sheets¹ & Allowable 2nds to 2%
Number of Participating Sites for Breakfast	87		87
Number of Participating Sites for Lunch	136		136
Number of Participating Sites for Supplements	26		26
Number of Participating Sites for Supper	72		72
Number of 1 st Breakfasts Served	43,670		43,515 ¹
Number of 2 nd Breakfasts Served	117	116	111 ¹
Number of 1 st Lunches Served	68,643		68,345 ¹
Number of 2 nd Lunches Served	187	169	165 ¹
Number of 1 st Supplements served	6,392		6,400 ¹
Number of 2 nd Supplements served	16	18	18 ¹
Number of 1 st Suppers Served	9,776		9,841 ¹
Number of 2 nd Suppers Served	95	98	88 ¹

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

Sites Monitored: Grand Junction Elementary Summer School, Mid-South Youth Camp, Bolivar Elementary Summer School, Bolivar Elementary Special Education, Bolivar-Hardeman County Library, Lee-Ola Roberts Library, Arrington Estates, Chester County High School Summer School, Northside Elementary Summer School, Henderson County Summer School Pin-Oak, Lambuth Community Power Up, First United Methodist Summer Camp, Skyline Church of Christ Youth, West Jackson Baptist Mother's Day Out, Read To Be Ready, Bemis United Methodist Church Children's Center, Boys and Girls Club East, Down Syndrome, Straightway Church VBS, Area Relief Ministry Hub Club, Andrew Jackson Summer School, Hardin County High Summer School, Sandridge VBS, Boy Scouts Jackson, Greater Saint Luke Baptist Church VBS, Caywood Elementary Summer School, Lexington High Football, Parsons-Decaturville Housing, Parsons ESP, Parsons Elementary Summer School

Exhibit B:

Sponsor: Southwest Human Resource Agency
Site: 0471 Grand Junction Elementary Summer 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	10	10
Number of 1st Breakfasts Served	166	166
Number of 1st Lunches Served	141	149
Number of 2 nd Lunches Served	0	5

Exhibit C:

Sponsor: Southwest Human Resource Agency
Site: 0180 Mid-South Youth Camp (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	16	16
Number of 1st AM Snacks Served	286	286
Number of 1st Lunches Served	2,702	2,702

Exhibit D:

Sponsor: Southwest Human Resource Agency
Site: 0069 Bolivar Elementary Special Education (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	10	15
Number of 1st Breakfasts Served	171	171
Number of 2 nd Breakfasts Served	3	3
Number of 1st Lunches Served	195	195

Exhibit E:

Sponsor: Southwest Human Resource Agency
Site: 0070 Bolivar Elementary Summer 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	10	10
Number of 1st Breakfasts Served	506	506
Number of 1st Lunches Served	498	498

Exhibit F:

Sponsor: Southwest Human Resource Agency
Site: 0422 Bolivar-Hardeman Co Library Summer Reading Program (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 Lunches Served	592	592

Exhibit G:

Sponsor: Southwest Human Resource Agency
Site: 0300 Lee Ola Roberts Library (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 Lunches Served	427	427
Number of 1st PM Snacks Served	185	197

Exhibit H:

Sponsor: Southwest Human Resource Agency
Site: 0447 Arrington Estates(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 Lunches Served	419	419
Number of 2 nd Lunches Served	6	6

Exhibit I:

Sponsor: Southwest Human Resource Agency
Site: 0088 Chester County High School Summer 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	17	17
Number of 1st Lunches Served	253	253
Number of 1st PM Snack Served	273	273

Exhibit K:

**Sponsor: Southwest Human Resource Agency
Site: 0419 Northside Ele Summer 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	20	20
Number of 1st Breakfasts Served	340	340
Number of 1st Lunches Served	339	339
Number of 2 nd Lunches Served	1	1

Exhibit K:

**Sponsor: Southwest Human Resource Agency
Site: 0479 Little Britches Learning 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	15	15
Number of 1st Breakfasts Served	342	342
Number of 2 nd Breakfasts Served	4	2
Number of 1st Lunches Served	336	336
Number of 2 nd Lunches Served	6	2

Exhibit L:

Sponsor: Southwest Human Resource Agency
Site: 0410 Henderson County Summer School Pin Oak(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	14	14
Number of 1st Breakfasts Served	368	368
Number of 2 nd Breakfasts Served	4	4
Number of 1st Lunches Served	276	276

Exhibit M:

Sponsor: Southwest Human Resource Agency
Site: 0324 Lambuth Community Power Up (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 Lunches Served	233	230

Exhibit N:

Sponsor: Southwest Human Resource Agency
Site: 0428 Andrew Jackson Summer 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	10	10
Number of 1st Breakfasts Served	228	228
Number of 1st Lunches Served	277	277
Number of 2 nd Lunches Served	21	0

Exhibit O:

Sponsor: Southwest Human Resource Agency
Site: 0227 Skyline Church of Christ Youth (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	6	6
Number of 1st Breakfasts Served	240	240
Number of 1st Lunches Served	217	217

Exhibit P:

Sponsor: Southwest Human Resource Agency
Site: 0263 West Jackson Baptist Church Mother's Day Out (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	8	8
Number of 1st Breakfasts Served	330	330
Number of 1st Lunches Served	168	168

Exhibit Q:

Sponsor: Southwest Human Resource Agency
Site: 0312 Read to be Ready (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	15	20
Number of 1 st Breakfasts Served	450	450
Number of 1st Lunches Served	494	494

Exhibit R:

Sponsor: Southwest Human Resource Agency
Site: 0058 Bemis United Methodist Church Children's 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	394	296
Number of 1st Lunches Served	400	309

Exhibit S:

Sponsor: Southwest Human Resource Agency
Site: 0074 Boys and Girls Club East (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	1,695	1,695
Number of 1st Lunches Served	2,476	2,476

Exhibit T:

Sponsor: Southwest Human Resource Agency
Site: 0099 Down Syndrome (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	14	14
Number of 1st Breakfasts Served	187	187
Number of 2 nd Breakfasts Served	1	0
Number of 1st Lunches Served	200	200

Exhibit U:

**Sponsor: Southwest Human Resource Agency
Site: 0240 Straightway Church VBS (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	4	4
Number of 1st Suppers Served	248	248
Number of 2 nd Suppers Served	12	12

Exhibit V:

**Sponsor: Southwest Human Resource Agency
Site: 0053 Area Relief Ministry Hub Club (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	19	19
Number of 1st Breakfasts Served	518	493
Number of 1st Lunches Served	546	546

Exhibit W:

**Sponsor: Southwest Human Resource Agency
Site: 0394 First United Methodist Summer Camp(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	5	5
Number of 1st Lunches Served	216	208
Number of 1st Snacks Served	290	288
Number of 2 nd Snacks Served	10	12

Exhibit X:

Sponsor: Southwest Human Resource Agency
Site: 0140 Hardin County High Summer 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	19	19
Number of 1st Breakfasts Served	855	855
Number of 1st Lunches Served	853	848

Exhibit Y:

Sponsor: Southwest Human Resource Agency
Site: 0216 Sandridge Baptist VBS (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	4	4
Number of 1st Breakfasts Served	330	330
Number of 1st Lunches Served	555	555

Exhibit Z:

Sponsor: Southwest Human Resource Agency
Site: 0075 Boys Scouts (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	5	5
Number of 1st PM Snack Served	255	255
Number of 1st Supper Served	287	287

Exhibit AA:

Sponsor: Southwest Human Resource Agency
Site: 0136 Greater St. Luke Baptist Church VBS (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	4	4
Number of 1st Suppers Served	109	109
Number of 2 nd Suppers Served	2	2

Exhibit AB:

Sponsor: Southwest Human Resource Agency
Site: 0081 Caywood Elementary School Summer 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	19	19
Number of 1st Breakfasts Served	538	538
Number of 1st Lunches Served	523	495

Exhibit AC:

Sponsor: Southwest Human Resource Agency
Site: 0459 Lexington High Football (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	13	13
Number of 1st Lunches Served	937	912

Exhibit AD:

Sponsor: Southwest Human Resource Agency
Site: 0445 Parsons Decaturville Housing (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	19	19
Number of 1st Lunches Served	63	63
Number of 2 nd Lunches Served	6	6

Exhibit AE:

Sponsor: Southwest Human Resource Agency
Site: 0460 Parsons ESP (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 Lunches Served	875	875

Exhibit AF:

Sponsor: Southwest Human Resource Agency
Site: 0210 Parsons Elementary Summer 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	15	15
Number of 1st Breakfasts Served	205	205
Number of 2 nd Breakfasts Served	3	3
Number of 1st Lunches Served	219	219
Number of 2 nd Lunches Served	4	4



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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

TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

October 13, 2017

Mr. Ronnie Brooks, Board Chair
Southwest Human Resource Agency
1527 White Avenue
Henderson, Tennessee 38340-0264

Notice of payment due to findings disclosed in the monitoring report dated October 13, 2017 for Summer Food Service Program (SFSP).

Institution Name:	Southwest Human Resource Agency
Institution Address:	1527 White Avenue, Henderson, Tennessee 38340-0264
Agreement Numbers:	00070
Amount Due:	\$1,347.23
Due Date:	November 13, 2017

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 Southwest Human Resource Agency to reimburse the Department of Human Services disallowed meals cost noted in the report.

Please remit a check or money order payable to the **Tennessee Department of Human Services** in the amount of \$1,347.23 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 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: Southwest Human Resource Agency	Agreement No. 00-070	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
Mailing Address: 1527 White Avenue Henderson, Tennessee 38340-0264		

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

Name and Title: Mr. Ronnie Brooks, Board Chair	Date of Birth: / /
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Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 10/13/2017	Corrective Action Plan: 10/13/2017
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Section D. Findings

Findings:

1. The number of meals reported for reimbursement for June 2017 was incorrect
2. Point of Service meal counts were not taken correctly
3. Sites served meals outside of the approved meal service time
4. A site had missing meal counts the day of the site visit
5. Delivery tickets did not support the meal count records
6. The "And Justice for All" poster was not posted at all sites
7. Sites were monitored more than once on the same day
8. The Sponsor did not notify Program Management of bids over \$150,000

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

Measure No. 1: The number of meals reported for reimbursement for June 2017 was incorrect

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: Point of Service meal counts were not taken correctly

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

Measure No. 3: Sites served meals outside of the approved meal service time

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

Measure No. 4: A site had missing meal counts the day of the site visit

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: Delivery tickets did not support the meal count records

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

Name: Position Title:

Name: Position Title:

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

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

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

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

Measure No.6: The “And Justice for All” poster was not posted at all 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: _____
DHS staff should check the "Forms" section of the intranet to ensure the use of current versions. Forms may not be altered without prior approval.
Distribution: OIG and CACFP/SFSP as appropriate RDA: 2341
HS-3187 (Rev. 11-16) Page 7 of 11

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: Sites were monitored more than once on the same day

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

Measure No. 8: The Sponsor did not notify Program Management of bids over \$150,000

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.