



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 7, 2018

Virginia Anagnost, Board Chair
Knoxville-Knox County Community Action Committee
P.O. Box 51650
Knoxville, Tennessee 37950-1650

Dear Ms. Anagnost,

The Department of Human Services (DHS) – Division of Audit Services staff conducted an unannounced on-site monitoring review of the Summer Food Services Program (SFSP) at Knoxville-Knox County Community Action Committee (Sponsor), Application Agreement 00-042, on July 26-30, 2018. The purpose of this review was to determine if the Sponsor complied with the *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 84 feeding sites operating during the review period. **Deane Hill, KAEC, Lonsdale Community, McDonald Drive, Middlebrook Boys and Girls Club, Northwest Boys and Girls Club, Norwood Boys and Girls Club, Pleasant Ridge YMCA, Pond Gap, Restoration Outreach, Sutherland Square Apartments, and West Park Baptist** feeding sites were selected as the sample. In addition, we reviewed all meal counts for all sites operating during the review period.

Background

SFSP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplements served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement. We inspected meal counts sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements. In addition, we observed meal services during our site visits throughout the review period.

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

1. The Sponsor reported the number of meals served incorrectly

Condition

McDonald Drive COC – sample site

The Claim for Reimbursement for **McDonald Drive COC** for the test period reported 93 first breakfast meals and two second breakfast meals as served and 93 first lunch meals and two second lunch meals served. However, based on our review of the Sponsor's records, we found that there were 73 first breakfast meals and one second breakfast meal served, and 93 first lunch meals and two second lunch meals served prior to any meal disallowances.

As a result, 20 first breakfast meals and one second breakfast meal were overreported. (See Exhibit E)

Restoration Outreach – sample site

The Claim for Reimbursement for **Restoration Outreach** for the test period reported 121 lunch meals and 124 supplements as served. However, based on our review of the Sponsor's records, we found that there were 128 lunch meals and 124 supplements served prior to any meal disallowances.

As a result, seven lunch meals served were underreported. (Exhibit L)

West View YMCA – Block Claiming

The Claim for Reimbursement for **West View YMCA** for the test period reported 570 breakfast meals and 1,115 lunch meals as served. However, based on our review of the Sponsor's records, we noted that the Sponsor block claimed the number of lunch meals served using 50 or 55 meals every day. Due to block claiming, we could not determine the accuracy of the number of meals that were actually served and eligible for reimbursement.

Block claiming is an unallowed activity and may result in disallowance. (Exhibit O)

Pond Gap Elementary - Block Claiming

Based on our review of the Sponsor's meal delivery and meal count sheets, we noted that the Sponsor block claimed the number of breakfast and lunch meals as served. The Sponsor claimed all meals delivered as served every service day. There were no leftovers or second meals served noted in the records.

Block claiming is unallowed activity and may result in disallowance. (Exhibit K)

Criteria

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

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents that represent actual meals served that are eligible for reimbursement.

2. The Sponsor did not have the “And Justice for All” poster posted at a site

Condition

During our monitoring visit at **Restoration Outreach** on June 13, 2018, the site did not have the “And Justice for All” poster posted.

Criteria

The USDA SFSP Administration Guide, page 105, states, “The following are examples of duties and responsibilities by position... Ensure office and sites have “Justice For All” poster.”

The USDA SFSP Administration Guide, page 121, states, “All participating sponsors must inform potential participants of the availability of the SFSP. In addition, 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 that all sites display “And Justice for All” poster in a prominent place.

Note: Our observation of the meal services at **Deane Hill, KAEC, Lonsdale Community, McDonald Drive, Middlebrook Boys and Girls Club, Northwest Boys and Girls Club, Norwood Boys and Girls Club, Pleasant Ridge YMCA, Pond Gap, Sutherland Square Apartments,** and **West Park Baptist** during the review period revealed no deficiencies.

Corrective Action

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

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

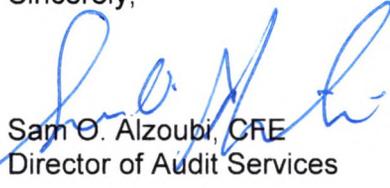
AuditServices.CAPS.DHS@tn.gov

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

Allette Vayda, Director of Operations
Summer Food Service Food Program
8th Floor Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

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

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Barbara Kelly, Executive Director, Knoxville-Knox County Community Action Committee
Rita Davis, Program Director, Knoxville-Knox County Community Action Committee
Allette Vayda, Director of Operations, Summer Food Service Program
Debra Pasta, Program Manager, Summer Food Service Program
Elke Moore, Administrative Services Assistant 3, Summer Food Service Program
Constance Moore, Program Specialist, Summer Food Service Program
Marty Widner, Program Specialist, Summer Food Service Program
Comptroller of the Treasury, State of Tennessee

Exhibit A

Sponsor: Knoxville-Knox County Community Action Committee

Review Month/Year: May & June 2018

Claim Reimbursement Total: \$298,298.90

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	84	84
Number of Participating Sites for AM Snacks	2	2
Number of Participating Sites for Lunch	73	73
Number of Participating Sites for PM Snacks	24	24
Number of Participating Sites for Supper	1	1
Number of Breakfasts Served	17,621	17,600
Number of Lunches Served	59,064	59,071
Number of Suppers Served	550	550
Number of Snacks Served	32,690	32,690

Exhibit B

Sample Site: Deane Hill Rec Center

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Lunches Served	1,070	1,070
Number of 1 st Snacks Served	1,020	1,020

Exhibit C

Sample Site: KAEC

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	17
Number of 1 st Lunches Served	944	944
Number of 2 nd Lunches Served	16	16
Number of 1 st Snacks Served	833	833
Number of 2 nd Snacks Served	0	0

Exhibit D**Sample Site: Lonsdale VBS**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	4	4
Number of 1 st Lunches Served	545	545
Number of 2 nd Lunches Served	5	5

Exhibit E**Sample Site: McDonald Drive**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	4	4
Number of 1 st Breakfasts Served	93	73
Number of 2 nd Breakfasts Served	2	1
Number of 1 st Lunches Served	93	93
Number of 2 nd Lunches Served	2	2

Exhibit F**Sample Site: Middlebrook Boys & Girls Club**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of 1 st Lunches Served	2,068	2,068
Number of 2 nd Lunches Served	2	2
Number of 1 st Snacks Served	1,930	1,930
Number of 2 nd Snacks Served	0	0

Exhibit G**Sample Site: Northwest Boys & Girls Club**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	945	945
Number of 2 nd Breakfasts Served	0	0
Number of 1 st Lunches Served	1,643	1,643
Number of 2 nd Lunches Served	7	7

Exhibit H**Sample Site: Norwood Boys & Girls Club**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	911	911
Number of 2 nd Breakfasts Served	0	0
Number of 1 st Lunches Served	908	908
Number of 2 nd Lunches Served	3	3

Exhibit I**Sample Site: Pines Apartments**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Lunches Served	192	192
Number of 2 nd Lunches Served	4	4

Exhibit J**Sample Site: Pleasant Ridge YMCA**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	965	965
Number of 2 nd Breakfasts Served	5	5
Number of 1 st Lunches Served	1,018	1,018
Number of 2 nd Lunches Served	20	20

Exhibit K**Sample Site: Pond Gap**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	20	20
Number of 1 st Breakfasts Served	622	622
Number of 1 st Lunches Served	684	684

Exhibit L**Sample Site: Restoration Outreach**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	19	19
Number of 1 st Lunches Served	121	128
Number of 1 st Snacks Served	124	124

Exhibit M**Sample Site: Sutherland Square**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	18	18
Number of 1 st Lunches Served	211	211

Exhibit N**Sample Site: West Park Baptist**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	16	16
Number of 1 st Lunches Served	530	530

Exhibit O**Site: West View YMCA**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	570	570*
Number of 1 st Lunches Served	1,115	1,115**

* represents 2 days in May and all days in June 2018

** represents all days in June 2018



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: Knoxville-Knox County Community Action Committee	Agreement No. 00042	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: PO Box 51650 Knoxville, TN 37950-1650

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

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

Monitoring Report: 9/7/18	Corrective Action Plan: 9/7/18
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Section D. Findings

Findings:

1. The Sponsor reported the number of meals served incorrectly
2. The Sponsor did not have the "And Justice for All" poster posted at a site

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

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

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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 did not have the “And Justice for All” poster posted at a 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:

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

Printed Name of Authorized Institution Official:

Position:

Signature of Authorized Institution Official: _____

Date: / /

Signature of Authorized TDHS Official: _____

Date: / /

SUMMER FOOD SERVICE PROGRAM SPONSOR APPEAL PROCEDURES

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

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

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

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

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

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

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