



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 27, 2018

Tim Blankenship, Superintendent
Monroe County Board of Education
205 Oak Grove Road
Madisonville, Tennessee 37354-5930

Dear Mr. Blankenship,

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 Monroe County Board of Education (Sponsor), Application Agreement number 00-050, on August 23, 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 50 feeding sites operating during the review period. The **Boys and Girls Club Vonore, Circle G for Kids, First Baptist Church Child Care, Teen Center, Tellico Elementary, TPHS Field House, Vonore Baptist Church, and Vonore Elementary** feeding sites were selected as the sample.

Background

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

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

1. The Sponsor reported the number of meals served incorrectly

Condition

Ballplay Tabernacle Church of God

The Claim for Reimbursement for **Ballplay Tabernacle Church of God** the test month reported 150 first supper meals and three (3) second suppers, and 150 supplements as served. However, based on our review of the Sponsor's records, we noted that there were 157 first supper meals and three (3) second suppers, and 157 supplements as served, prior to any meal disallowances.

As a result, seven (7) first supper meals and seven (7) supplements were underreported. (See Exhibit B)

Bethlehem Baptist

The Claim for Reimbursement for **Bethlehem Baptist Church** for the test month reported 750 supplements as served. However, based on our review of the Sponsor's records, we noted that there were 888 supplements as served, prior to any meal disallowances.

As a result, 138 supplements were underreported. (See Exhibit C)

Boys and Girls Club Madisonville

The Claim for Reimbursement for **Boys and Girls Club Madisonville** for the test month reported 1,589 supplements as served. However, based on our review of the Sponsor's records, we noted that there 1,659 supplements as served, prior to any meal disallowances.

As a result, 70 supplements were underreported. (See Exhibit D)

Boys and Girls Club Sweetwater

The Claim for Reimbursement for **Boys and Girls Club Sweetwater** for the test month reported 80 breakfast meals and 100 lunch meals as served. However, based on our review of the Sponsor's records, we noted that there were 111 breakfast meals and 131 lunch meals as served, prior to any meal disallowances.

As a result, 31 breakfast meals and 31 lunch meals were underreported. (See Exhibit E)

First Baptist Madisonville

The Claim for Reimbursement for **First Baptist Madisonville** for the test month reported 255 supper meals as served. However, based on our review of the Sponsor's records, we noted that there were 314 supper meals as served, prior to any meal disallowances.

As a result, 59 supper meals were underreported. (See Exhibit I)

Rocky Springs Baptist Church

The Claim for Reimbursement for **Rocky Springs Baptist Church** for the test month reported 56 first supper meals and one (1) second supper and 42 supplements as served.

However, based on our review of the Sponsor's records, we noted that there were 42 first supper meals and one (1) second supper, and 56 supplements as served, prior to any meal disallowances.

As a result, 14 first supper meals were overreported, and 14 supplements were under reported. (See Exhibit L)

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

Criteria

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

Recommendation

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

2. The Sponsor provided meal count sheets with errors

Condition

The Sponsor provided meal count sheets for **Circle G for Kids Breakfast** with material errors. The meal count sheets contained errors as follows:

- Breakfast meals did not appear to be marked at the point of service on June 6, 2018. There were no meals checked, but a total of 35 total first meals were recorded
- The meal count sheet for June 8, 2018 only showed 23 breakfast meals marked, but a total of 34 meals were recorded.

As a result, 46 breakfast meals were disallowed. (See Exhibit G)

Criteria

The USDA SFSP Administration Guide, pages 106, states that a site supervisor's responsibilities include, "Take accurate meal counts at point of service (unless an alternate system that provides an accurate count has been approved by the State agency)."

The USDA SFSP Administration Guide, page 184, states, "Each site must take a point-of-service meal count every day..."

Recommendation

The Sponsor must ensure that all site personnel are recording meals on the meal count sheets at the point of service of meals.

Note: Our observations of the meal services at the sample sites during the review period revealed no deficiencies.

Technical Assistance Provided

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

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:

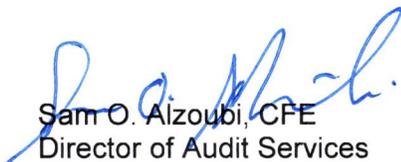
AuditServices.CAPS.DHS@tn.gov

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

Allette Vayda, Director of Operations
Summer Food Service 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: Lisa Arden, Nutrition Director, Monroe County Board of Education
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: Monroe County Board of Education
Review Month/Year: June 2018
Claim Reimbursement Total: \$103,261.61

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	10	10
Number of Participating Sites for Lunch	14	14
Number of Participating Sites for PM Snacks	21	21
Number of Participating Sites for Supper	19	19
Total Amount of Food Costs	XXXXXXXX	\$69,824.95
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	\$72,899.87

Exhibit B

Site: Ballplay Tabernacle Church of God
Review Month/Year: June 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	5
Number of 1 st Suppers Served	150	157
Number of 2 nd Suppers Served	3	3
Number of 1 st Snacks Served	150	157

Exhibit C

Site: Bethlehem Baptist
Review Month/Year: June 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	5
Number of 1 st Snacks Served	750	888

Exhibit D

Site: Boys and Girls Club Madisonville

Review Month/Year: June 2018

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 Snacks Served	1,589	1,659

Exhibit E

Site: Boys and Girls Club Sweetwater

Review Month/Year: June 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	2	2
Number of 1 st Breakfasts Served	80	111
Number of 1 st Lunches Served	100	131

Exhibit F

Sample Site: Boys and Girls Club Vonore

Review Month/Year: June 2018

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 Snacks Served	708	708

Exhibit G**Site: Circle G for Kids Breakfast****Review Month/Year: June 2018**

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	695	649
Number of 2 nd Breakfasts Served	14	14

Exhibit H**Sample Site: Circle G for Kids****Review Month/Year: June 2018**

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	736	736
Number of 2 nd Lunches Served	15	15

Exhibit I**Site: First Baptist Madisonville****Review Month/Year: June 2018**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	3	3
Number of 1 st Suppers Served	255	314

Exhibit J

Sample Site: First Baptist Church Child Care

Review Month/Year: June 2018

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 Breakfasts Served	157	157
Number of 1 st Lunches Served	253	253

Exhibit K

Sample Site: Teen Center

Review Month/Year: June 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1 st Snacks Served	514	514

Exhibit L

Site: Rocky Springs Baptist Church

Review Month/Year: June 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	1	1
Number of 1 st Suppers Served	56	42
Number of 2 nd Suppers Served	1	1
Number of 1 st Snacks Served	42	56

Exhibit M

Sample Site: Tellico Elementary

Review Month/Year: June 2018

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	1,107	1,107
Number of 2 nd Breakfasts Served	1	1
Number of 1 st Lunches Served	3,496	3,496
Number of 2nd Lunches Served	10	10

Exhibit N

Sample Site: TPHS Field House

Review Month/Year: June 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	12	12
Number of 1 st Breakfasts Served	490	490
Number of 1 st Lunches Served	543	543

Exhibit O

Sample Site: Vonore Baptist Church

Review Month/Year: June 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	6	6
Number of 1 st Suppers Served	1,537	1,537
Number of 2 nd Suppers Served	31	31

Exhibit P

Sample Site: Vonore Elementary

Review Month/Year: June 2018

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	1,486	1,486
Number of 2 nd Breakfasts Served	30	30
Number of 1 st Lunches Served	2,215	2,215
Number of 2 nd Lunches Served	44	44



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: Monroe County Board of Education	Agreement No. 00050	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: 205 Oak Grove Rd. Madisonville, TN 37354-5930

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

Name and Title: Tim Blankenship, Superintendent	Date of Birth: / /
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Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 9/27/18	Corrective Action Plan: 9/27/18
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Section D. Findings

Findings:

1. The Sponsor reported the number of meals served incorrectly
2. The Sponsor provided meal count sheets with errors

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 provided meal count sheets with errors

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.