



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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

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TTY: 1-800-270-1349
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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

August 28, 2018

Rodney Boruff, Superintendent
Sweetwater City Schools
220 South Clark Street
Sweetwater, Tennessee 37874-2021

Dear Mr. Boruff,

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 Sweetwater City Schools (Sponsor), Application Agreement number 00-071, on July 20, 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 nine feeding sites operating during the review period. **Sweetwater Elementary School** and **Sweetwater Junior High School** were selected as the sample sites.

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 a lunch meal services during our site visits.

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

1. The Sponsor reported the number of meals served incorrectly

Condition

Brown Intermediate Schools

The Claim for Reimbursement for **Brown Intermediate Schools** for the test month reported 1,565 first breakfast and 31 second breakfast meals, and 1,605 first lunch and 22 second lunch meals served. However, based on our review of the Sponsor's records, we found that there were 1,565 first breakfast and 31 second breakfast meals and, 1,603 first lunch and 26 second lunch meals served prior to any meal disallowances.

As a result, two first lunch meals were over claimed, and four second lunch meals served were under claimed. (See Exhibit B)

Crestview View Apartments

The Claim for Reimbursement for **Crestview View Apartments** for the test month reported 290 first lunch and three second lunch meals served. However, based on our review of the Sponsor's records, we found that there were 287 first lunch and one second lunch meals served prior to any meal disallowances.

As a result, three first lunch and two second lunch meals were over claimed. (See Exhibit C)

Sweetwater Elementary School – sample site

The Claim for Reimbursement for **Sweetwater Elementary School** for the test month reported 965 first breakfast and 34 second breakfast meals served, and 980 first lunch and 30 second lunch meals served. However, based on our review of the Sponsor's records, we found that there were 965 first breakfast and 16 second breakfast meals served, and 977 first lunch and 16 second lunch meals served prior to any meal disallowances.

Note: The number second meals allowed for reimbursement are capped at two percent of first meals claimed. There were 19 second breakfast and 20 second lunch meals allowed for reimbursement.

As a result, three second breakfast meals, three first lunch meals, and four second lunch meals were over claimed. (See Exhibit E)

Sweetwater Junior High School – sample site

The Claim for Reimbursement for **Sweetwater Junior High School** for the test month reported 113 first breakfast and 36 second breakfast meals served, and 120 first lunch and 39 second lunch meals served. However, based on our review of the Sponsor's records, we found that there were 114 first breakfast and 33 second breakfast meals served, and 121 first lunch and 21 second lunch meals served prior to any meal disallowances.

Note: The number second meals allowed for reimbursement are capped at two percent of first meals claimed. The number of second meals served is in excess of the TIPS allowed meals.

As a result, one first breakfast meal and one first lunch meal served were under claimed. (See Exhibit F)

Sweetwater Primary School

The Claim for Reimbursement for **Sweetwater Primary School** for the test month reported 278 breakfast meals and 338 lunch meals served. However, based on our review of the Sponsor's records, we found that there were 278 breakfast meals served, and 337 first lunch and one second lunch meals served prior to any meal disallowances.

As a result, one first lunch meal served was over claimed and one second lunch meal served was under claimed. (See Exhibit G)

Valley Trailer Park

The Claim for Reimbursement for **Valley Trailer Park** for the test month reported 240 first lunch and four second lunch meals served. However, based on our review of the Sponsor's records, we found that there were 233 first lunch served and two second lunch meals served prior to any meal disallowances.

As a result, seven first lunch meal and two second lunch meals were over claimed. (See Exhibit H)

This is a repeat finding from a previous report dated November 20, 2015.

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 proper supporting documents.

2. The Sponsor provided menus that did not meet USDA meal pattern requirements

Condition

The Sponsor provided menus that did not meet USDA meal pattern requirements. Menus for the test month revealed the following errors:

New Bethany Baptist Church

Date	Menu	Menu Error	No. of Meals
6/14/18	Supper menu: ham and cheese sandwich, B.B. chips, apples, milk and string cheese.	Missing second fruit/vegetable: Chips not creditable	70

As a result, 70 suppers were disallowed. (See Exhibit D)

Sweetwater Elementary School – sample site

Date	Menu	Menu Error	No. of Meals
6/12/18	Lunch menu: hoagie sandwich on WG bread w/ bologna, ham and American cheese, baked chips, mandarin oranges, milk and cookies	Missing second fruit/vegetable: Baked chips not creditable	67
6/14/18	Lunch menu: ham and cheese sandwich, chips, oranges, milk and orange juice	Missing second fruit/vegetable: Oranges and orange juice are same fruit component; chips not creditable	71
6/26/18	Lunch menu: hoagie sandwich on WG bread w/ bologna, ham and American cheese, baked chips, mandarin oranges, milk and cookies	Missing second fruit/vegetable: Baked chips not creditable	45
6/28/18	Lunch menu: ham and cheese sandwich, chips, oranges, milk and orange juice	Missing second fruit/vegetable: Oranges and orange juice are same fruit component; chips not creditable	40

As a result, 183 lunches were disallowed. (See Exhibit E)

Sweetwater Junior High School – sample site

Date	Menu	Menu Error	No. of Meals
6/12/18	Lunch menu: hoagie sandwich on WG bread w/ bologna, ham and American cheese, baked chips, mandarin oranges, milk and cookies	Missing second fruit/vegetable: Baked chips not creditable	5
6/14/18	Lunch menu: ham and cheese sandwich, chips, oranges, milk and orange juice	Missing second fruit/vegetable: Oranges and orange juice are same fruit component; chips not creditable	6
6/26/18	Lunch menu: hoagie sandwich on WG bread w/ bologna, ham and American cheese, baked chips, mandarin oranges, milk and cookies	Missing second fruit/vegetable: Baked chips not creditable	5
6/28/18	Lunch menu: ham and cheese sandwich, chips, oranges, milk and orange juice	Missing second fruit/vegetable: Oranges and orange juice are same fruit component; chips not creditable	6

As a result, 22 lunch meals were disallowed. (See Exhibit F)

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (d) states, "The meal requirements for the Program are designed to provide nutritious and well-balanced meals to each child. Sponsors shall ensure that meals meet all of the requirements..."

Recommendation

The Sponsor should ensure that all menus meet the USDA meal pattern requirements.

Note:

Our observations of the lunch meal services on June 8, 2018 and June 11, 2018 revealed no deficiencies.

Technical Assistance Provided

Technical assistance was neither requested nor provided.

Disallowed Meal Cost

Based on the review, we determined that the Sponsor's compliance with the applicable Federal and State regulations that govern the SFSP resulted in an overpayment of \$1,153.75.

Corrective Action

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

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for June 2018, which contains the verified claim data from the enclosed exhibits. ***Please note that, if the claim is revised, TIPS will automatically deduct the overpayment from your next SFSP claim for reimbursement. OR***
- If you are no longer participating in the SFSP program, remit a check payable to the ***Tennessee Department of Human Services*** in the amount noted in the report for recovery of the amounts disallowed in this report. ***Please return the attached billing notice with your check;*** and
- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

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

Please note that the amount of disallowed cost is subject to an interest charge. The interest charge will be waived if your revised claim within 30 days from the date of this report. If the revised claim is not completed by the 30-day deadline, an interest charge may be billed to your institution. Please mail your check and the billing notice to:

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

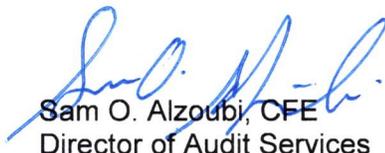
In accordance with the federal regulation found at *7 CFR Part 225.13*), your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

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

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

We appreciate the assistance provided during 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: Jewel Sledge, Child Nutrition Director, Sweetwater City schools
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 and Service Program
Marty Widner, Program Specialist, Summer Food and Service Program
Comptroller of the Treasury, State of Tennessee

Exhibit A

Sponsor: Sweetwater City Schools
Review Month/Year: June 2018
Claim Reimbursement Total: \$23,509.53
Reimbursement date: July 28, 2018

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	4	4
Number of Participating Sites for Lunch	8	8
Number of Participating Sites for Supper	1	1
Total Amount of Food Costs	XXXXXXXX	
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	

Exhibit B

Site: Brown Intermediate Schools
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 First Breakfasts Served	1,565	1,565
Number of Second Breakfasts Served	31	31
Number of First Lunches Served	1,605	1,603
Number of Second Lunches Served	22	26

Exhibit C**Site: Crestview View Apartments****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 First Lunches Served	290	287
Number of Second Lunches Served	3	1

Exhibit D**Site: New Bethany 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	5	5
Number of First Suppers Served	350	280

Exhibit E**Sample Site: Sweetwater Elementary School****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 First Breakfasts Served	965	965
Number of Second Breakfasts Served	19	16
Number of First Lunches Served	980	754
Number of Second Lunches Served	20	16 ¹

¹Max allowed and paid out by TIPS for second meals is 2% of first meals. The number of meals reimbursed may be less than reconciled number reported.

Exhibit F

Sample Site: Sweetwater Junior High school

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 First Breakfasts Served	113	114
Number of Second Breakfasts Served	2	2
Number of First Lunches Served	120	99
Number of Second Lunches Served	2	2 ¹

¹Max allowed and paid out by TIPS for second meals is 2% of first meals. The number of meals reimbursed may be less than reconciled number reported.

Exhibit G

Site: Sweetwater Primary School

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 First Breakfasts Served	278	278
Number of First Lunches Served	338	337
Number of Second Lunches Served	0	1

Exhibit H

Site: Valley Trailer Park

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 First Lunches Served	240	233
Number of Second Lunches Served	4	2



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COMMISSIONER

August 28, 2018

Rodney Boruff
Sweetwater City Schools
220 South Clark Street
Sweetwater, Tennessee 37874-2021

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

Institution Name:	Sweetwater City Schools
Institution Address:	220 South Clark Street Sweetwater, Tennessee 37874-2021
Agreement Numbers:	00-071
Amount Due:	\$1,153.75
Due Date:	September 28, 2018

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 your institution to reimburse the Department of Human Services the disallowed cost noted in the report.

Please remit a check or money order payable to the *Tennessee Department of Human Services* in the amount noted above by the due date to:

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

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

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations 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: Sweetwater City Schools	Agreement No. 00071	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: 220 South Clark Street Sweetwater, Tennessee 37874-2021

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

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

Monitoring Report: 8/28/18	Corrective Action Plan: 8/28/18
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Section D. Findings

Findings:

1. The Sponsor reported the number of meals served incorrectly
2. The Sponsor provided menus that did not meet USDA meal pattern requirements

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 menus that did not meet USDA meal pattern requirements

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.