



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 27, 2018

Brian Harris, Executive Director
Martin Housing Authority
134 East Heights Drive
Martin, Tennessee 38237-1527

Dear Mr. Harris,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site Sponsor review of the Summer Food Services Program (SFSP) at Martin Housing Authority, Application Agreement Number 00048, on August 22, 2018. 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.

Based on our review of the Sponsor's records and information provided, the Sponsor had one feeding site operating during the review period. **Learning Enrichment Center** site was selected as a 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 reconciled the meal claimed to the meals reported as served for July 2018 due to June claim was combined with July claim in TIPS. We also assessed compliance with civil rights requirements. In addition, we observed a meal service during our site visit in June.

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

1. The Sponsor reported the number of meals as served incorrectly

Condition

Based on our review of the claim for reimbursement summary for June and July 2018, we noted that the Sponsor reported 1,084 first lunch meals and 1,020 PM supplements. However, our review of the available records reconciled 1,079 first lunch meals and 1,030 PM supplements, prior to any meal disallowances. The Sponsor over reported five lunch meals and under reported 10 PM supplements at Feeding Site 002 Learning Enrichment Center.

This is a repeat finding from a previous report dated October 23, 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 did not ensure point of service meal counts were taken correctly

Condition

The Sponsor did not correctly complete the daily point of service meal count sheet for lunch on June 7, 2018. The Sponsor claimed 33 lunch meals as served, however, the meal count sheet reconciled 34 lunch meals served.

As a result, one lunch meal was underreported.

Criteria

The USDA SFSP Administration Guide, 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.

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

Recommendation

The Sponsor should ensure feeding site personnel submit accurate meal count sheets.

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

Condition

Our review of the Sponsor's records showed that the approved level of meal service was exceeded at Learning Enrichment Center. The approved capacity for supplements was 40. Sponsor claimed over capacity on June 21, 2018, and July 13, 2018.

As a result, three supplements were disallowed.

Criteria

The *United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations 7 CFR Section 225.6 (d)(2)* states, "the State agency shall establish for each meal service an approved level for the maximum number of children's meals which may be served under the Program."

According to the Administration Guide Summer Food Service Program 2016, page 133, "Sponsors may claim reimbursement only for those meals that meet SFSP requirements. Reimbursement may not be claimed for: Meals in excess of the site's approved level of meal service."

Recommendation

The Sponsor should ensure the number of meals claimed each day does not exceed the site's approved capacity. The Sponsor when necessary should update the information in DHS Tennessee Information Payment System (TIPS).

4. The Sponsor did not provide documentation to show that training for SFSP staff was provided prior to operation

Condition

The Sponsor provided an agenda for SFSP training to staff. However, the Sponsor did not provide a roster verifying that SFSP staff was trained prior to SFSP operation. The Sponsor stated that staff was trained on the same date that Civil Rights Training was completed. The Sponsor provided documentation that civil rights training was completed on May 23, 2018.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (d)(1) states, "Each sponsor shall hold Program training sessions for its administrative and site personnel and shall allow no site to operate until personnel have attended at least one of these training sessions. Training of site personnel shall, at a minimum, include: the purpose of the Program; site eligibility; recordkeeping; site operations; meal pattern requirements; and the duties of a monitor. Each site shall have present at each meal service at least one person who has received this training."

According to the Administration Guide Summer Food Service Program 2016 edition, page 107 "Sponsors are required to annually attend State agency training and must train all administrative staff and site staff before they undertake their responsibilities..."

The date, names of attendees, and documentation of the topics covered must be recorded for each training session offered.

Recommendation

The Sponsor should ensure all key staff, including site supervisors, are trained before the start of food service and have proper documentation of this training.

Technical Assistance Provided

During the Sponsor Review, technical assistance was provided. We discussed completing meal counts sheets accurately and required documentation for training.

Note: Our observation of the lunch meal service on June 18, 2018, at the **Learning Enrichment Center**, revealed no deficiencies.

Disallowed Meals Cost

The disallowed meals cost associated with the findings for the SFSP is below the DHS threshold for repayment.

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 to:

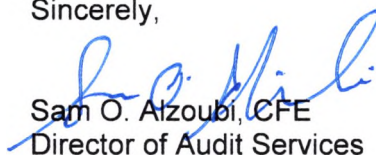
AuditServices.CAPS.DHS@tn.gov

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: Kristy Robinson, Social Service Director, Martin Housing Authority
Allette Vayda, Director of Operations, Summer Food Service Program
Debra Pasta, Program Manager, Summer Food Service Program
Elke Moore, Administrative 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

Summary of Total of Claimed and Reconciled Meals
Sponsor: Martin Housing Authority
Review Month/Year: June and July 2018
Claim Reimbursement Total: \$ 5,200.59

Meal Type Service	Reported on Claim	Reconciled Meals to Meal Counts Sheets¹
Number of Participating Sites for Lunch	1	1
Number of Participating Sites for PM Snack	1	1
Number of 1st Lunch meals served	1,084	1,080 ¹
Number of 1st PM Snack meals served	1,020	1,027 ¹

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

Exhibit B

Sponsor: Martin Housing Authority
Site: Learning Enrichment Center
Review Month/Year: June and July 2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	29	29
Number of 1st Lunch meals served	1,084	1,080
Number of 1st Snacks meals served	1,020	1,027



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: Martin Housing Authority	Agreement No. 00048	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: 134 East Heights Dr. Martin, TN 38237-1527

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

Name and Title: Brian Harris, Executive Director	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 did not ensure point of service meal counts were taken correctly
3. The number of meals reported exceeded the feeding site's approved level of meal service
4. The Sponsor did not provide documentation to show that training for SFSP staff was provided prior to operation

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 ensure point of service meal counts were 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: The number of meals reported exceeded the feeding site's approved level of meal service

The finding will be fully and permanently corrected.

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

Name: _____ Position Title: _____

Name: _____ Position Title: _____

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

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

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

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

Measure No. 4: The Sponsor did not provide documentation to show that training for SFSP staff was provided prior to operation

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.