



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING  
505 DEADERICK STREET  
NASHVILLE, TENNESSEE 37243-1403

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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

October 20, 2020

Josh Mathys, Board Chair  
Boys and Girls Club of Dumplin Valley  
P.O. Box 669  
White Pine, Tennessee 37890-3307

Dear Mr. Mathys,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Summer Food Service Program (SFSP) at Boys and Girls Club of Dumplin Valley (Sponsor), Application Agreement number 00-011 during the period of August 6, 2020 through August 24, 2020. Our scope of the review was for reimbursement made to the Sponsor for June 2020.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from Sponsor, via e-mail, mail, or other electronic transmissions of documents. We also, obtained confirmation from the feeding sites and Sponsor staff via telephone or e-mail relative to the operation and administration of the SFSP.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. Also, to determine if the Sponsor complied with the applicable Title 7 of the Code of Federal Regulations (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had four (4) feeding sites operating during the review period. Newport Branch (**Newport**) and White Pine Branch (**White Pine**) 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

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. Due to the on-going COVID -19 pandemic, we made no site visits to observe meals directly.

**Important COVID-19 note:** Due to the current outbreak and the risk that COVID-19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Our review of the Sponsor's records for June 2020 disclosed the following:

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

**Condition**

We requested meal count forms for all active feeding sites that support the Claim for Reimbursement for June 2020. Based on our review of the provided documents for each feeding site, we identified the following discrepancies:

***Jefferson City***

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 467 breakfast meals and 470 lunch meals served. However, based on our review of the available documents, we noted that there were 467 breakfast meals and 628 lunch meals served, prior to any meal disallowances.

As a result, 158 lunch meals were underreported. (See Exhibit B)

***Newport - sample site***

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 354 breakfast meals and 636 lunch meals served. However, based on our review of the available documents, we noted that there were 331 breakfast meals and 640 lunch meals served, prior to any meal disallowances.

As a result, 23 breakfast meals claimed for reimbursement were overreported and disallowed and four (4) lunch meals were underreported. (See Exhibit C)

***Strawberry Plains***

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 315 breakfast meals and 252 lunch meals served. However, based on our review of the available documents, we noted that there were 315 breakfast meals and 337 lunch meals served, prior to any meal disallowances.

As a result, 85 lunch meals were underreported. (See Exhibit D)

**White Pine - sample site**

Based on our review of the Claim for Reimbursement for June 2020, the Sponsor reported 773 breakfast meals and 930 lunch meals served. However, based on our review of the available documents, we noted that there were 773 breakfast meals and 929 lunch meals served, prior to any meal disallowances.

As a result, one (1) lunch meal was underreported. (See Exhibit E)

**This is a repeat finding from a previous report dated September 28, 2017.**

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...."

*Title 7 of the Code of Federal Regulations, Section 225.15(c)(1)* states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

Recommendation

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

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

Condition

Based on our review of the menus provided by the Sponsor for June 2020, the menus provided did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

**Newport- sample site**

Date	Menu	Menu Error	Meal Type	No. of Meals
6/2/2020	Two slices of pepperoni pizza with extra cheese, tangelo, 1% milk	Missing second vegetable/fruit	Lunch	37
6/4/2020	Two slices of pepperoni pizza with extra cheese, tangelo, 1% milk	Missing second vegetable/fruit	Lunch	35
6/9/2020	Two slices of pepperoni pizza with extra cheese, tangelo, 1% milk	Missing second vegetable/fruit	Lunch	34
6/11/2020	Two slices of pepperoni pizza with	Missing second	Lunch	36

	extra cheese, tangelo, 1% milk	vegetable/fruit		
6/16/2020	Two slices of pepperoni pizza with extra cheese, tangelo, 1% milk	Missing second vegetable/fruit	Lunch	32
6/18/2020	Two slices of pepperoni pizza with extra cheese, tangelo, 1% milk	Missing second vegetable/fruit	Lunch	41
6/23/2020	Two slices of pepperoni pizza with extra cheese, tangelo, 1% milk	Missing second vegetable/fruit	Lunch	35
6/30/2020	Two slices of pepperoni pizza with extra cheese, tangelo, 1% milk	Missing second vegetable/fruit	Lunch	21

As a result, 271 lunches were disallowed. (See Exhibit C)

**This is a repeat finding from a previous report dated September 28, 2017.**

Criteria

*Title 7 of the Code of Federal Regulations, Section 225.16 (d)(1)(2)(3)* states, "Sponsors shall ensure that meals served meet all of the meal pattern requirements."

Recommendation

The Sponsor should ensure that all meals prepared meet the meal patterns established by the USDA, and menus should be reviewed to ensure they contain all required meal components to be eligible as a reimbursable meal.

**3. The Sponsor did not conduct monitoring reviews as required.**

Condition

The first four weeks monitoring form for **White Pine** was missing the date of the monitoring site visit at the top of the form, along with the dates from the site supervisor and the sponsor representative certifying the date the monitoring was completed.

Criteria

*Title 7 of the Code of Federal Regulations 7 CFR 225.15 (d) (2)* states, "Sponsors shall visit each of their sites at least once during the first week of operation under the Program and shall promptly take such actions as are necessary to correct any deficiencies."

*Title 7 of the Code of Federal Regulations 7 CFR 225.15 (d) (3)* states, "Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews."

Recommendation

The Sponsor should ensure monitoring site visit forms are completely and accurately completed.

**4. The Sponsor did not provide documentation of SFSP site personnel training**

Condition

The Sponsor did not provide documentation that all site personnel had completed SFSP training and provided a civil rights training roster for SFSP site personnel that was not dated.

### 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."

### Recommendation

The Sponsor should ensure that all site personnel has received SFSP training prior to site operation and that all training documentation is dated.

### **Technical Assistance Provided**

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

### **Disallowed Meals Cost**

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of \$158.40.

### **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 2020, which contains the verified claim data from the enclosed exhibits.
- 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](mailto: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  
James K. Polk Building 15<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243  
[Allette.Vayda@tn.gov](mailto:Allette.Vayda@tn.gov)  
(615) 313-3769

Please mail check and billing notice to:

Summer Food Service Program  
Fiscal Services  
James K. Polk Building, 16<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243

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.

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](mailto:Sean.Baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibits

cc: Josh Yarbrough, Chief Executive Officer, Boys and Girls Club of Dumplin Valley  
Allette Vayda, Director of Operations, Child and Adult Care Food Programs  
Debra Pasta, Program Manager, Child and Adult Care Food Program  
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program  
Constance Moore, Program Specialist, Child and Adult Care Food Program  
Marty Widner, Program Specialist, Child and Adult Care Food Program  
Comptroller of the Treasury, State of Tennessee

**Exhibit A**

**Sponsor: Boys and Girls Club of Dumplin Valley**  
**Review Month/Year: June 2020**  
**Claim Reimbursement Total: \$14,034.80**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Number of Participating Sites for Breakfast	4	4
Number of Participating Sites for Lunch	4	4
Number of Breakfasts Served	1,909	1,886
Number of Lunches Served	2,288	2,263

**Exhibit B**

**Site: Jefferson City**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	22
Number of Breakfasts Served	467	467
Number of Lunches Served	470	628

**Exhibit C**

**Sample Site: Newport**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	18	18
Number of Breakfasts Served	354	331
Number of Lunches Served	636	369

**Exhibit D**

**Site: Strawberry Plains**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	22
Number of Breakfasts Served	315	315
Number of Lunches Served	252	337

**Exhibit E**

**Sample Site: White Pine**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Number of Days Food Served	22	22
Number of Breakfasts Served	773	773
Number of Lunches Served	930	929





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**Billing Notice**

October 20, 2020

Josh Mathys, Board Chair  
Boys and Girls Club of Dumplin Valley  
P.O. Box 669  
White Pine, Tennessee 37890-3307

This billing notice is based on the disallowed meals cost noted in the monitoring report of the Summer Food Service program (SFSP) due to noncompliance with the applicable Federal and State regulations that govern the SFSP.

Amount Due: \$158.40  
Due Date: November 21, 2020  
Date of the Monitoring Report: October 20, 2020  
Agreement/Contract Number: 00-011

**Note1:** Please remit a check payable to the Tennessee Department of Human Services in the disallowed meals cost amount noted in the monitoring report by the due date to the address below:

Tennessee Department of Human Services  
Fiscal Services 16<sup>th</sup> Floor  
James K. Polk Building  
505 Deaderick Street  
Nashville, Tennessee 37243

**Note 2:** Log into the Tennessee Information Payment System (TIPS) and revise the claim for reimbursement that was submitted for June 2020. Use the reconciled claim data of the exhibits enclosed in the monitoring report.

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](mailto:Allette.Vayda@tn.gov).

Thank you for your attention