



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

April 8, 2019

Penny Horton, Owner  
The Shiny Penny Child Care Center, Incorporated  
20 Belvoir Avenue  
Chattanooga, Tennessee 37411-1405

Dear Ms. Horton,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Child and Adult Care Food Program (CACFP) at The Shiny Penny Child Care Center, Incorporated (Sponsor), Application Agreement number 00-535, on March 15, 2019. 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.

Background

CACFP 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 CACFP 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 service on February 21, 2019.

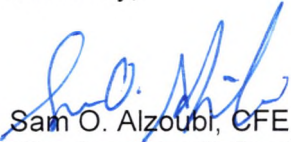
Our review of the Sponsor's records for February 2019 revealed no significant deficiencies.

**Technical Assistance Provided**

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

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

Exhibit

cc: 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**

**Verification of CACFP Independent Center Claim**

**Name of Agency: The Shiny Penny Child Care Center, Incorporated**

**Review Month/Year: February 2019**

**Total Meal Reimbursement Received: \$2,466.85**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Days of CACFP Food Service	20	20
Total Attendance	1,040	1,040
Percentage of Free or Reduced-price Category	32%	32%
Number of Breakfasts Served	924	927 <sup>1</sup>
Number of Lunches Served	968	968
Number of Supplements Served	865	865
Number of Participants in Free Category	18	18
Number of Participants in Reduced-Price Category	1	1
Number of Participants in Paid Category	40	40
Total Number of Participants	59	59
Total Amount of Eligible Food Costs	XXXXXXXX	\$1,746.65
Total Amount of Eligible Food and Non-Food Costs	XXXXXXXX	\$3,669.73

<sup>1</sup>The difference in the reported and verified is immaterial and was not included in this report as a finding