



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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

TELEPHONE: 615-313-4700 FAX: 615-741-4165
TTY: 1-800-270-1349
www.tn.gov/humanservices

BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

June 15, 2020

James Harlan II, Board Chair
Coalition For Kids, Incorporated
P.O. Box 3156
Johnson City, Tennessee 37602

Dear Mr. Harlan,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Child and Adult Care Food Program (CACFP) at Coalition For Kids, Incorporated (Sponsor), Application Agreement number 00-221 during the period of April 6, 2020, through April 30, 2020. Our scope of the review was for reimbursement made to the Sponsor for February 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 CACFP.

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. Coalition for Kids and Mountain View were selected as the sample.

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) for reimbursement.

We inspected meal counts sheets for February 2020 and reconciled the meals claimed to the meals reported as served for each meal service. We also assessed compliance with civil rights requirements.

Important COVID-19 note: Due the current outbreak and the risk that COVID19 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 February 2020 disclosed the following:

1. 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 February 2020, the menus provided did not meet the USDA meal pattern requirements. The menus provided listed vanilla grahams and Scooby Grahams that exceed the allowed sugar limit. Vanilla Grahams contain 8 grams of sugar per the 31 grams serving size. Scooby Grahams contain 9 grams of sugar per the 30 grams serving size. The menus provided had deficiencies as follows:

Coalition For Kids – sample site

Date	Menu	Supplements
2/4/2020	Apple Juice, Punch or Berry Juicy Juice, and Vanilla Grahams	98
2/10/2020	Apple Juice, Punch, Berry Juicy Juice and Scooby Grahams	98
2/18/2020	Apple Juice, Punch or Berry Juicy Juice, and Vanilla Grahams	103
2/28/2020	Apple Juice, Punch, Berry Juicy Juice and Scooby Grahams	97

Mountain View Site – sample site

Date	Menu	Supplements
2/4/2020	Apple Juice, Punch or Berry Juicy Juice, and Vanilla Grahams	63
2/10/2020	Apple Juice, Punch, Berry Juicy Juice and Scooby Grahams	55
2/18/2020	Apple Juice, Punch or Berry Juicy Juice, and Vanilla Grahams	58
2/28/2020	Apple Juice, Punch, Berry Juicy Juice and Scooby Grahams	39

Due to the new CACP meal patterns requirements and emphasis on providing technical assistance during the implementation process, there were no supplement meals disallowed.

Criteria

Title 7 of the code of Federal Regulations, Section 226.17(b)(4) states, “Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in 226.20...”

Title 7 of the code of Federal Regulations, Section 226.14(b) states, “In the event that the State

agency finds that an institution which prepares its own meals is failing to meet the meal requirements of 226.20, the State agency need not disallow payment or collect an overpayment arising out of such failure if the institution takes such other action as, in the opinion of the State agency, will have a corrective effect.”

Recommendation

The Sponsor should ensure menus meet the meal patterns established by the USDA.

2. The Sponsor provided menus that contained grain-based desserts as a component

Condition

Based on our review of the menus provided by the sponsor for February 2020, the menus provided did not meet the USDA meal pattern requirements. The menus provided for supplements listed a grain-based dessert and had deficiencies as follows:

Coalition For Kids- sample site

Date	Menu	Supplements
2/13/2020	Apple, Punch, Berry Juicy Juice and Natures Crisp	94
2/24/2020	Apple, Punch, Berry Juicy Juice and Natures Crisp	117

Mountain View – sample site

Date	Menu	Supplements
2/13/2020	Apple, Punch, Berry Juicy Juice and Natures Crisp	58
2/24/2020	Apple, Punch, Berry Juicy Juice and Natures Crisp	51

Due to the new CACFP meal pattern requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

Criteria

Title 7 of the code of Federal Regulations, Section 226.17(b)(4) states, “Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in 226.20...”

Title 7 of the code of Federal Regulations, Section 226.14(b) states, “In the event that the State agency finds that an institution which prepares its own meals is failing to meet the meal requirements of 226.20, the State agency need not disallow payment or collect an overpayment arising out of such failure if the institution takes such other action as, in the opinion of the State agency, will have a corrective effect.”

Title 7 of the Code of Federal Regulations, Section 226.20(a)(4)(iii) states, “Grain-based desserts do not count towards meeting the grains requirement.”

Recommendation

The Sponsor should ensure menus meet the meal patterns established by the USDA.

Technical Assistance Provided

Technical assistance was offered via email, but 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
Child and Adult Care Food Program
James K. Polk Building, 15th Floor
505 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: Troy Hensley, Executive Director, Coalition for Kids, Incorporated
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

Verification of CACFP Sponsor of Child Care Center Claim

Sponsor: Coalition for Kids, Incorporated

Review Month/Year: February 2020

Total Reimbursement: \$6,583.73

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Number of Sites	1	1
Total Attendance	2,185	1,753 ¹
Number of Supplements Served	1,737	1,737
Number of Suppers Served	1,516	1,516

¹The difference in reported and verified is immaterial and was not included in this report as a finding

Exhibit B

Verification of CACFP Sponsor of At-Risk Afterschool Meals Program Data

Sponsor: Coalition for Kids, Incorporated

Review Month/Year: February 2020

Total Reimbursement: \$1,835.77

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Number of Sites	3	3
Total Attendance	1,627	1,627
Number of Supplements Served	1,627	1,627
Number of Suppers Served	84	84

Exhibit C

Verification of At-Risk Afterschool Meals Program Individual Site Review Data

Sample Site: Mountain View

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	17	17
Total Attendance	894	894
Number of Supplements Served	894	894