



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

June 15, 2020

Laura McConnell, Board Chair
Community Action Services of Morgan County
P. O. Box 179
Wartburg, Tennessee 37887

Dear Ms. McConnell,

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 Community Action Services of Morgan County (Sponsor), Application Agreement number 00-224, during the period of April 15, 2020 through May 11, 2020. Our scope of the review was for reimbursement made to the sponsor for January 2020.

Due to the outbreak and the risk that COVID-19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from the Sponsor, via e-mail or other electronic transmission of documents. We also obtained confirmation from the feeding site and Sponsor staff via telephone or e-mail relative to the operation and administration of the CACFP. Prior to the COVID-19 outbreak, we observed a lunch meal service on January 29, 2020.

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.

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 attendance records, menus and 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.

Additional documents that were needed for the review include, but are not limited to, such items as receipts to verify food and non-food items purchased, financial management documents, verification of staff training and Board of Directors meeting minutes.

Important COVID-19 note: Due to the current outbreak and the risk that COVID-19 poses to your organization personnel and our staff, we requested verification via email to validate your January 2020 claim. Since we did not receive all the requested information, a follow up monitoring visit will be made to review the January 2020 claim once the outbreak has passed and it is safe for all parties to be in contact with each other.

Our review of the Sponsor’s records provided for January 2020 disclosed the following:

The Sponsor provided infant menus that did not meet the USDA meal pattern requirements

Condition

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

Infant EW: age 8 months

Date	Meal	Menu	Missing component
1/6/20	Breakfast	Infant formula, rice cereal, strawberry yogurt	Fruit or vegetable
1/14/20	Breakfast	Infant formula, rice cereal, strawberry yogurt	Fruit or vegetable
1/28/20	Breakfast	Infant formula, rice cereal, strawberry yogurt	Fruit or vegetable
1/31/20	Breakfast	Infant formula, rice cereal, blueberry yogurt	Fruit or vegetable

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

Additionally, six infant meals were noted on meal count sheets, but corresponding infant menus were not provided. However, because this a desk review due to COVID19 risks and restrictions, these undocumented infant meals are not disallowed. The complete menus will be examined in a future review.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, “Each childcare 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 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.

Technical Assistance Provided

Technical assistance regarding menus and preparation for the Sponsor review was provided during the site visit conducted on January 29, 2020.

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 deficiency 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 hope that you and your staff stay safe and healthy.

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

Exhibit

cc: T.Q. Heidel, Director Head Start/Early Head Start, Community Action Services of Morgan County
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: Community Action Services of Morgan County

Review Month/Year: January 2020

Total Meal Reimbursement Received: \$7,248.99

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	19	19
Total Attendance	1,350	1,342 ¹
Number of Breakfasts Served	1,321	1,321
Number of Lunches Served	1,321	1,321
Number of Participants in Free Category	110	110 ²
Total Number of Participants	110	110

¹The difference in the reported and reconciled attendance is immaterial and not included in the report as a finding

²The number of participants and their classifications was not verified due to the limited review because of COVID-19