



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

June 16, 2020

Tim Stallings, Board Chair  
Franklin Special School District  
507 New Highway 96 West  
Franklin, Tennessee 37064-2470

Dear Mr. Stallings,

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 Franklin Special School District (Sponsor), Application Agreement number 00-031, beginning on April 21, 2020. Our scope of the review was for February 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 Sponsor, via e-mail, mail, or other electronic transmission 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 eight (8) feeding sites operating during the review period. The FIS - MAC 1008, Gentry Foundation FIS 1030, and PGS – MAC 1007 sites were selected as the sample.

**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.

## 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 count sheets for our test period and reconciled the meals claimed to the meals reported as served for each meal service. We also reviewed documentation of the Sponsor's financial transactions including but not limited to purchases of food.

Our review of the Sponsor's documentation for February 2020 disclosed the following:

### **1. The Sponsor served meals outside of the approved serving time**

#### Condition

During the entrance conference with the Sponsor on April 21, 2020, we requested attendance records, meal counts, and any supporting documentation to support the number of meals claimed for the sample sites. Our review of the meal count forms provided for supper meals claimed for reimbursement showed meals were served outside of the TIPS approved meals time at **FIS - MAC 1008** and **Gentry Foundation FIS 1030**. The approved meal times for suppers meals for both sites were 2:30 pm to 3:30 pm, Monday – Friday.

The meals count forms provided for **FIS - MAC 1008** reported meal starts times at 3:40 pm and 4:00 pm at **Gentry Foundation FIS 1030**.

#### Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(9) states, "Each child care center must maintain daily records of time of service meal counts by type (breakfast, lunch, supper, and snacks) served to enrolled children, and to adults performing labor necessary to the food service."

#### Recommendation

The Sponsor should ensure that meals are served within the approved feeding times.

### **2. The Sponsor did not complete monitoring of its feeding sites as required**

#### Condition

During the entrance conference with the Sponsor on April 21, 2020, we requested monitoring documentation for the previous 12 months prior to the review period for the sample sites. The Sponsor provided documentation supporting that three monitoring visits had been completed for the sample sites in the last 12 months as required; however, there was no evidence that any of the visits made at **FIS - MAC 1008**, **Gentry Foundation FIS 1030**, and **PGS – MAC 1007** had been unannounced.

#### Criteria

*Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(iii)* states, “Sponsoring organizations must review each facility three times each year, except as described in paragraph (d)(4)(iv) of this section. In addition: (A) At least two of the three reviews must be unannounced; (B) At least one unannounced review must include observation of a meal service; (C) At least one review must be made during each new facility's first four weeks of Program operations; and (D) Not more than six months may elapse between reviews.”

### Recommendation

The Sponsor should ensure that at least two of the three required monitoring visits in a 12-month period are unannounced visits. The Sponsor provided menus that did not name the specific type of milk served

### **3. The Sponsor provided menus that did not name the specific type of milk served**

#### Condition

During the entrance conference with the Sponsor on April 21, 2020, we requested menus, food receipts, and supporting documentation for the meals claimed for the review period for the sample sites. The Sponsor provided menus for supper meals claimed for reimbursement at **FIS - MAC 1008, Gentry Foundation FIS 1030, and PGS – MAC 1007** that did not name the specific type of milk served to participants.

There were no meals disallowed as receipts were used to provide sufficient evidence that the correct milk types were purchased and in sufficient quantity for all meals claimed.

#### 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.... Menus and any other nutritional records required by the State agency shall be maintained to document compliance with such requirements.”

The USDA policy memorandum, CACFP 17-2016 Nutrition Requirements for Fluid Milk and Fluid Milk Substitutions in the Child and Adult Care Food Program, states, “In order to ensure compliance with the milk requirements outlined in 7 CFR 226.20(a)(1) and this memorandum, centers and day care homes must document the type of milk served on their menu. This includes listing the fat content (e.g. whole, low-fat or 1%, and fat-free or skim) and if the milk is flavored. It is the responsibility of the State agency or sponsor, as applicable, to further ensure that the correct type of milk is being served when conducting reviews.”

The USDA At-Risk Afterschool Meals Handbook, page 45, states, “... starting October 1, 2017, centers must document the type of milk served on their menu.”

### Recommendation

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

### **Technical Assistance Provided**

We provided the Sponsor technical assistance on May 8, 2020, regarding the updated “And

Justice for All" poster and updating serving times for meals in TIPS..

### **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](mailto: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, 15<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243  
[Allette.Vayda@tn.gov](mailto: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](mailto:Sean.Baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

### Exhibits

cc: David Snowden, Executive Director, Franklin Special School District  
Robin Cross, Child Nutrition Program Supervisor, Franklin Special School District Marne'  
Price, Child Nutrition Program Bookkeeper, Franklin Special School District  
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 of At-Risk Afterschool Meals Program Data

Name of Agency: Franklin Special School District

Review Month/Year: February 2020

Total Meal Reimbursement Received: \$21,764.63

Program Area	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	18
Number of Sites	8	8
Number of Suppers Served	5,967	5,967

## Exhibit B

### At-Risk Site Data

Site: FIS - MAC 1008

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	18	18
Total Attendance	406	406
Number of Suppers Served	336	336

## Exhibit C

### At-Risk Site Data

Site: Gentry Foundation FIS 1030

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	14	14
Total Attendance	475	491 <sup>1</sup>
Number of Suppers Served	475	475

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

**Exhibit D**

**At-Risk Site Data**

**Site: PGS – MAC 1007**

<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	18	18
Total Attendance	827	827
Number of Suppers Served	880	880