



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

August 4, 2020

Doris Wise, Owner  
The Pumpkin Patch  
1811 Old Troy Road  
Union City, Tennessee 38261-5565

Dear Ms. Wise,

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 The Pumpkin Patch, Application Agreement number 00534, during the period of April 28, 2020, through June 24, 2020. Our scope of the review was for reimbursement made to the Sponsor for January 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 a review of the documents obtained from the 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.

**Important COVID-19 note:** Due to 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 with 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 for reimbursement 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.

The Sponsor had three sites in operation during the review period. The Pumpkin Patch Day Care and Learning Center 0001 and The Pumpkin Patch 3 Day Care and Learning Center 0003 were selected as sample sites. We observed a breakfast meal service at The Pumpkin Patch Day Care and Learning Center 0001 and a lunch meal service at The Pumpkin Patch 3 Day Care and Learning Center 0003 on January 24, 2020.

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

**1. The Sponsor reported an incorrect number of meals from an observed meal service**

Condition

***The Pumpkin Patch Day Care and Learning Center 0001***

On January 24, 2020, we conducted an on-site visit to observe a breakfast meal service at The Pumpkin Patch Day Care and Learning Center 0001. We observed 39 breakfast meals served. However, the Sponsor reported 38 breakfast meals served.

As a result, one breakfast meal was under reported.

Criteria

*Title 7 of the Code of Federal Regulations, Section 226.10(c)* states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure the number of meals claimed for reimbursement are reported correctly based on proper supporting documentation.

**2. The Sponsor reported the number of attendance days incorrectly**

Condition

***The Pumpkin Patch 3 Day Care and Learning Center 0003***

Based on our review of the Claim for Reimbursement for the test month, the Sponsor reported 966 participant days for The Pumpkin Patch 3 Day Care and Learning Center 0003. However, we noted that there were 968 participant days.

Criteria

*Title 7 of the Code of Federal Regulations, Section 226.10(c)* states, "...In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim..."

Recommendation

The Sponsor should ensure attendance is reported based on enrollee participation and based on accurate supporting documentation.

**3. The Sponsor provided infant menus that did not meet USDA meal pattern requirements**

Condition

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

**The Pumpkin Patch 3 Day Care and Learning Center 0003**

**Infant MB, 6 months**

<b>Dates</b>	<b>Missing Component</b>	<b>Deficient Meal(s)</b>
1/22/20, 1/23/20, 1/24/20	Bread/Cracker/Infant Cereal	Supplement

**Infant SS, 8 months**

<b>Dates</b>	<b>Missing Component</b>	<b>Deficient Meal(s)</b>
1/17/20, 1/22/20, 1/23/20, 1/24/20,	Bread/Cracker/Infant Cereal	Supplement
1/27/20, 1/28/20, 1/29/20, 1/30/20	Fruit/Vegetable	Lunch

**Infant CC, 9 months**

<b>Dates</b>	<b>Missing Component</b>	<b>Deficient Meal(s)</b>
1/08/20	Infant Cereal/Meat or Meat Alternate	Breakfast

**Infant SB, 9 months**

<b>Dates</b>	<b>Missing Component</b>	<b>Deficient Meal(s)</b>
1/17/20	Fruit/Vegetable and Bread/Cracker/Infant Cereal	Supplement
1/27/20, 1/28/20, 1/29/20, 1/30/20	Fruit/Vegetable	Lunch

**Infant RJ, 9 months**

<b>Dates</b>	<b>Missing Component</b>	<b>Deficient Meal(s)</b>
1/17/20	Infant Cereal/Meat or Meat Alternate	Breakfast
1/30/20	Fruit/Vegetable	Breakfast

1/30/20	Fruit/Vegetable	Lunch
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**Infant AM, 6 months**

<b>Dates</b>	<b>Missing Component</b>	<b>Deficient Meal(s)</b>
1/02/20	Infant Cereal/Meat or Meat Alternate	Lunch
1/29/20	Bread/Cracker/Infant Cereal	Supplement

In addition to the deficiencies listed above, the number of menus provided was less than the number of meals claimed. Therefore, it was determined that the Sponsor did not provide a menu for each infant meal claimed for reimbursement at the Pumpkin Patch 3 Day Care and Learning Center 0003.

There were no meals disallowed for infant menu deficiencies. The Sponsor was referred to a DHS Program Specialist for training.

Criteria

*Title 7 of the Code of Federal Regulations, Section 226.20 (b)(4)(ii)* in part states, “6 through 11 months ... (A) *Breakfast, lunch, or supper.* Six to 8 fluid ounces of breastmilk or iron-fortified infant formula, or portions of both; and 0 to 4 tablespoons of iron-fortified dry infant cereal, meat, fish, poultry, whole egg, cooked dry beans, or cooked dry peas; or 0 to 2 ounces (weight) of cheese; or 0 to 4 ounces (volume) of cottage cheese; or 0 to 4 ounces of yogurt; and 0 to 2 tablespoons of vegetable, fruit, or portions of both. Fruit juices and vegetable juices must not be served. (B) *Snack.* Two to 4 fluid ounces of breastmilk or iron-fortified infant formula; and 0 to ½ slice bread; or 0-2 crackers; or 0-4 tablespoons infant cereal or ready-to-eat cereals; and 0 to 2 tablespoons of vegetable or fruit, or portions of both. Fruit juices and vegetable juices must not be served. A serving of grains must be whole grain-rich, enriched meal, or enriched flour.

Recommendation

The Sponsor should ensure meals served to meet the USDA meal pattern requirements.

**4. The training documentation provided did not meet USDA requirements**

Condition

The Sponsor provided training documentation for Sponsored feeding site staff. However, the documentation provided did not list the CACFP topics of training that were covered.

Criteria

*Title 7 of the Code of Federal Regulations, Section 226.15 (e)* states, “...At a minimum, the following records shall be collected and maintained: (12) Information on training session date(s) and location(s), as well as topics presented and names of participants...”

Recommendation

The Sponsor should ensure the training documentation list the minimum information required by the USDA.

## **5. The Sponsor's monitoring of its feeding sites documentation had deficiencies**

### Condition

#### ***The Pumpkin Patch Day Care and Learning Center 0001***

The Sponsor monitored the site 04/05/19 (unannounced), 08/09/19 (unannounced), 12/06/19 (announced). Deficiencies were as follows:

- The documentation for all of the 5-day reconciliations completed during the monitoring reviews included the day of the meal observation. The 5-day reconciliation must include the prior five consecutive days.

Observation: The racial/ethnic categories' data was completed incorrectly on all monitoring dates.

#### ***The Pumpkin Patch 3 Day Care and Learning Center 0003***

The Sponsor monitored the site 08/12/19 (unannounced), 10/28/19 (unannounced), 12/09/19 (announced)

- The 12/09/19 documentation of the 5-day reconciliation completed during the monitoring review included the day of the meal observation. The 5-day reconciliation should include the prior 5 consecutive days.

Observation: The racial/ethnic data categories were completed incorrectly on the 12/09/19 review documentation.

### Criteria

*Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(ii)* states, "Reviews must examine the meal counts recorded by the facility for five consecutive days during the current and/or prior claiming period. For each day examined, reviewers must use enrollment and attendance records (except in those outside-school-hours care centers, at-risk afterschool care centers, and emergency shelters where enrollment records are not required) to determine the number of participants in care during each meal service and attempt to reconcile those numbers to the numbers of breakfasts, lunches, suppers, and/or snacks recorded in the facility's meal count for that day. Based on that comparison, reviewers must determine whether the meal counts were accurate. If there is a discrepancy between the number of participants enrolled or in attendance on the day of review and prior meal counting patterns, the reviewer must attempt to reconcile the difference and determine whether the establishment of an overclaim is necessary..."

### Recommendation

The Sponsor should ensure the required monitoring is completed in accordance with USDA regulations and the forms are completed in their entirety.

## **6. The "And Justice for All Poster" was not displayed at a Sponsored feeding site**

Condition

**The Pumpkin Patch 3 Day Care and Learning Center 0003**

During our monitoring visit on January 24, 2020, the “And Justice for All” poster was not displayed at the center.

Criteria

*Food & Nutrition Service (FNS) Instruction 113-1(IX)(B)* states, “Each State agency, local agency, or other subrecipient serving the public must take the actions below to inform the general public, potentially eligible populations, community leaders, grassroots organizations, and referral sources about FNS programs and applicable CR requirements. 1) Prominently display the USDA nondiscrimination poster “And Justice for All,” or an FNS approved substitute, except in family day care homes. If a State agency elects to produce its own posters, either due to unavailability from USDA/FNS or State agency preference, the reproduction must be approximately the same size as the applicable “And Justice for All” poster (11” width and 17” height).”

Recommendation

The Sponsor will ensure the required civil rights posters are displayed at the centers participating in the CACFP.

**7. The “Building for the Future Flyer” was not displayed at a Sponsored feeding site**

Condition

**The Pumpkin Patch 3 Day Care and Learning Center 0003**

During our monitoring visit on January 24, 2020, the “Building for the Future Flyer” was not displayed at the center.

Criteria

*Title 7 of the Code of Federal Regulations, Section 226.16 (b)(5)* states, “A copy of the sponsoring organization's notice to parents, in a form and, to the maximum extent practicable, language easily understandable by the participant's parents or guardians. The notice must inform them of their facility's participation in CACFP, the Program's benefits, the name and telephone number of the sponsoring organization, and the name and telephone number of the State agency responsible for administration of CACFP.”

Recommendation

The Sponsor will ensure the “Building for the Future Flyer” is displayed at all Sponsored centers participating in the CACFP.

**Technical Assistance Provided**

A referral was sent to program management for requested CACFP training.

**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

Exhibit

cc: Allette Vayda, Director of Operations, Child and Adult Care Food Program  
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 CACFP Affiliated Centers Program Data**

**Sponsor: The Pumpkin Patch**  
**Review Month/Year: January 2020**  
**Total Reimbursement: \$10,683.61**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Number of Sites	3	3
Number of Breakfast Meals Served	1,874	1,875
Number of Lunch Meals Served	1,859	1,859
Number of PM Supplements Served	2,214	2,214
Number of participants in Free category	103	103
Number of participants in Reduced-price category	22	22
Number of participants in Paid category	23	23
Total number of participants	148	148

**Exhibit B****Affiliated Center Meals Site Data**

**Sample Site: The Pumpkin Patch Daycare & Learning Center 0001**  
**Month: January 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	22	22
Total Attendance	836	836
Number of Breakfast Meals Served	829	830
Number of Lunch Meals Served	826	826



Number of PM Supplements Served	801	801
Number of participants in Free category	39	39
Number of participants in Reduced-price category	6	6
Number of participants in Paid category	2	2
Total number of participants	47	47

**Exhibit C**

**Affiliated Center Meals Site Data**

**Sample Site: The Pumpkin Patch 3 Daycare & Learning Center 0003**  
**Month: January 2020**

<b>Site Meal Service Activity and Monitor Reconciliation</b>	<b>Reported on Claim</b>	<b>Reconciled Meals to Meal Counts Sheets</b>
Total Number of Days Food Served	22	22
Total Attendance	966	968
Number of Breakfast Meals Served	531	531
Number of Lunch Meals Served	526	526
Number of PM Supplements Served	936	936
Number of participants in Free category	38	38
Number of participants in Reduced-price category	14	14
Number of participants in Paid category	18	18
Total number of participants	70	70