



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

CITIZENS PLAZA BUILDING
400 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

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

BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

September 20, 2017

Kindlyn Simpson, Child Nutrition Supervisor
Lawrence County Board of Education
700 Mahr Ave.
Lawrenceburg, TN 38464-2619

Dear Mrs. Simpson:

The Department of Human Services (DHS) Audit Services staff conducted an on-site unannounced review of the Summer Food Service Program (SFSP) at Lawrence County Board of Education (Sponsor), Application Agreement number 00-045, on July 20, 2017. Additional information was requested and received on August 1, 2017, to complete the review. We reviewed the Sponsor's records of reimbursements and expenditures for June 2017. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, application agreement, and applicable Federal and State regulations.

The Sponsor was approved for 11 feeding sites, of which 11 were in operation during our unannounced visits in June 2017.

Background

SFSP sponsors utilize meal count sheets to record the number of meals served at feeding sites for breakfast, lunch, supper, and supplements (snacks). Second meals are offered once all eligible children have been served first meals. The SFSP sponsor will report the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement. We inspected meal counts sheets for each site for our test period and reconciled the meals claimed to the meals reported as served for each meal service. In addition, we also observed select meal services at various feeding sites during this period.

Our review of the Sponsor's records for June 2017 disclosed the following:

The Sponsor's meal count documentation did not agree with reported meals served

Condition

The Claim for Reimbursement for June 2016 reported 3,015 breakfast and 4,608 lunch meals served. However, based on our review of the Sponsor's records, we found that there were 2,980 breakfast and 4,588 lunch meals were served.

As a result, the Sponsor over reported 35 breakfast and 20 lunch meals served. (See Exhibit A)

Criteria

Title 7 of the *Code of Federal Regulations*, Section 225.9 (d) (5) states, in part, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question. ..."

Recommendation

The Sponsor should ensure that meals reported agree with the feeding site meal count sheets.

Technical Assistance Provided

While on-site at the Sponsor's office, we explained CACFP revised meal pattern requirements for 2018. We also provided the Sponsor with handouts related to the new meal pattern requirements and sent an e-mail referencing the upcoming revisions. In addition, we referred the Sponsor to DHS Program Management for more in-depth technical assistance. The Sponsor requested if the TIPS reporting process could be streamlined and would like to be provided a specific checklist of documents that must be uploaded with the application.

Disallowed Meals Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed cost of \$153.21.

Corrective Action

Lawrence County board of Education must complete the following actions within 30 days from the date of this report:

- Login to the Tennessee Information Payment System (TIPS) and revise the claim(s) submitted for each site for June 2017, which contains the reconciled claim data from the enclosed exhibit.
- Remit a check payable to the ***Tennessee Department of Human Services*** in the amount of \$153.21 for recovery of the amounts disallowed in this report. **Please return the attached billing notice with your check**; and
- 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 related to the corrective action plan, please contact:

Allette Vayda, Director
Child and Adult Care Food Program
8th Floor Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

Please note that the amount of disallowed cost is subject to an interest charge. The interest charge will be waived if your revised claim within 30 days from the date of this report. If the revised claim is not completed by the 30-day deadline, an interest charge may be billed to your institution. Please mail your check and the billing notice to:

Summer Food Service Program
Fiscal Services
11th Floor, Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243

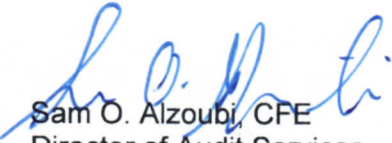
In accordance with the federal regulation found at *7 CFR Part 225.13*, your institution may appeal the amount of disallowed cost identified in this monitoring report. The procedures for submitting an appeal are enclosed. The appeal must be submitted to:

Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219

If the Institution decides to appeal the amount of disallowed administrative and meals cost, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Jackie Yokley, Audit Director 2, at 615-837-5035 or Jackie.D.Yokley@tn.gov

Sincerely,


Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

**cc: Allette Vayda, Director, Child and Adult Care Food Programs
Sean Baker, Director, Quality Assurance
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:
Summary of Total of Claimed and Reconciled Meals
Sponsor: Lawrence County Board of Education
Review Month/Year: June 2017
Claim Reimbursement Total: \$24,255.47

Meal Type Service	Reported on Claim	Reconciled Meals to Meal Counts Sheets¹
Number of Participating Sites for Breakfast	10	10
Number of Participating Sites for Lunch	11	11
Number of Breakfasts Served	3,015	2,980
Number of Lunches Served	4,608	4,588

Sites Monitored:

Deerfield Baptist Church, Ingram Sowell, J.C. Barnett Center, Lawrence County High, Lawrenceburg Public, Leoma Elementary, Loretto High, Rotary Park, South Lawrence, Summertown Elementary, and Summertown High School

Exhibit B:

Sponsor: Lawrence County Board of Education
Site: Deerfield Baptist Church
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	5	5
Number of 1st Lunches Served	320	320

Exhibit C:

Sponsor: Lawrence County Board of Education
Site: Ingram Sowell
Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of 1st Breakfasts Served	992	979
Number of 1st Lunches Served	1,172	1,184

Exhibit D:

Sponsor: Lawrence County Board of Education

Site: J.C. Barnett Center

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	16	16
Number of 1st Breakfasts Served	8	8
Number of 1st Lunches Served	47	47

Exhibit E:

Sponsor: Lawrence County Board of Education

Site: Lawrence County High

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	16	16
Number of 1st Breakfasts Served	52	53
Number of 1st Lunches Served	53	53

Exhibit F:

Sponsor: Lawrence County Board of Education

Site: Lawrenceburg Public

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of 1st Breakfasts Served	300	271
Number of 1st Lunches Served	500	477

Exhibit G:

Sponsor: Lawrence County Board of Education

Site: Leoma Elementary

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of 1st Breakfasts Served	546	552
Number of 1st Lunches Served	642	641

Exhibit H:

Sponsor: Lawrence County Board of Education

Site: Loretto High

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	10	10
Number of 1st Breakfasts Served	34	34
Number of 1st Lunches Served	100	92

Exhibit I:

Sponsor: Lawrence County Board of Education

Site: Rotary Park

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of 1st Breakfasts Served	77	77
Number of 1st Lunches Served	729	729

Exhibit J:

Sponsor: Lawrence County Board of Education

Site: South Lawrence

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of 1st Breakfasts Served	126	126
Number of 1st Lunches Served	183	183

Exhibit K:

Sponsor: Lawrence County Board of Education

Site: Summertown Elementary

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	20	20
Number of 1st Breakfasts Served	721	721
Number of 1st Lunches Served	700	700

Exhibit L:

Sponsor: Lawrence County Board of Education

Site: Summertown High School

Review Month/Year: June 2017

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	17	17
Number of 1st Breakfasts Served	159	159
Number of 1st Lunches Served	162	162



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September 20, 2017

Mrs. Kindlyn Simpson, Child Nutrition Supervisor
Lawrence County Board of Education
700 Mahr Avenue
Lawrenceburg, TN 38464-2619

Notice of payment due to findings disclosed in the monitoring report dated September 20, 2017, for the Summer Food Service Program (SFSP).

Institution Name:	Lawrence County Board of Education
Institution Address:	700 Mahr Avenue Lawrenceburg, TN 38464-2619
Agreement Number:	00-045
Amount Due:	\$153.21
Due Date:	October 20, 2017

Based on the monitoring report issued on September 20, 2017 by the Audit Services Division within the Tennessee Department of Human Services, the Community and Social Services-Food Programs-CACFP & SFSP management has agreed with the findings which require your institution to reimburse the Department of Human Services disallowed meals cost identified in the report.

Please remit a check or money order payable to the *Tennessee Department of Human Services* in the amount of \$153.21 by the due date to:

**Tennessee Department of Human Services
Fiscal Services 11th Floor
Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243-1403**

Please note that the disallowed meals cost / overpayment of the CACFP is subject to an interest charge. The interest charge will be waived if the payment is received by the due date. If payment is not received by the end of 5th day of the due date, an interest charge may be added to the original amount due and will be billed to your entity.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director, Community and Social Services-Food Programs- CACFP & SFSP at (615) 313-3769 or Allette.Vayda@tn.gov.

Thank you for your attention



Corrective Action Plan for Monitoring Findings

Instructions: Please print in ink or type the information to complete this document. Enter the date of birth for each Responsible Principal and/or Individual in Section B. Attach the additional documentation requested. Enter your name, title and date of signature on the last page. Please sign your name in ink. **Please return ALL pages of the completed Corrective Action Plan form.**

Section A. Institution Information

Name of Sponsor/Agency/Site: Lawrence County Board of Education	Agreement No. 00-045	<input checked="" type="checkbox"/> SFSP <input type="checkbox"/> CACFP
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Mailing Address: 700 Mahr Avenue Lawrenceburg, TN 38464-2619
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Section B. Responsible Principal(s) and/or Individual(s)

Name and Title: Kindlyn Simpson, Child Nutrition Supervisor	Date of Birth: / /
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Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan

Monitoring Report: 9/20/2017	Corrective Action Plan: 9/20/2017
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Section D. Findings

Findings:

The Sponsor's meal count documentation did not agree with reported meals served

The following measures will be completed within **30 calendar days** of my institution's receipt of this corrective action plan:

Measure No. 1: The Sponsor's meal count documentation did not agree with reported meals served

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name:

Position Title:

Name:

Position Title:

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

I certify by my signature below that I am authorized by the institution to sign this document. As an authorized representative of the institution, I fully understand the corrective measures identified above and agree to fully implement these measures within the required time frame. I also understand that failure to fully and permanently correct the findings in my institution's CACFP or SFSP will result in its termination from the program, and the placement of the institution and its responsible principals on the National Disqualified List maintained by the U.S. Department of Agriculture.

Printed Name of Authorized Institution Official:

Position:

Signature of Authorized Institution Official: _____

Date: / /

Signature of Authorized TDHS Official: _____

Date: / /

- (xi) The institution, one of its sponsored facilities, or one of the principals of the institution or its facilities has been convicted for any activity that indicates a lack of business integrity;

(c) Administrative review is also available if the State agency notifies the institution and responsible principal or responsible individual of the following actions: proposed disqualification of a responsible principal or responsible individual, denial of a budget, denial of a line item within a budget, downward adjustment of the amount approved in a budget, suspension of an institution's participation, denial of start-up or expansion funds, denial of a request for advanced payment, recovery of an advance in excess of a claim, denial of a claim for reimbursement (except for late submission), decision not to forward an exception request for payment of a late claim, overpayment demand, denial of a new or renewing institution's application for participation, denial of sponsored facility application, notice of proposed termination, claim denial, claim deadline exceptions and requests for upward adjustments to a claim, or any other action affecting an institutions participation or claim for payment.

3. All appeal requests must be presented in writing to the TDHS Division of Appeals and Hearings not later than 15 calendar days after the date the institution or sponsoring agency receives the notice of adverse administrative action.

4. The date of an institution's or sponsoring agency's receipt of a notice of suspension and/or proposed termination and disqualification will be governed by the federal regulation at 7 CFR Part 226.2. The notice must specify the action being proposed or taken and the basis for the action, and is considered to be received by the institution or day care home when it is delivered, sent by facsimile, or sent by email. If the notice is undeliverable, it is considered to be received by the institution, responsible principal or responsible individual, or day care home five days after being sent to the addressee's last known mailing address, facsimile number, or email address.

5. The TDHS Division of Appeals and Hearings will acknowledge the receipt of the appeal request within 10 calendar days of the receipt of the institution's or sponsoring agency's request for review. The written request for review should state if a fair hearing is requested or if a review of written information in lieu of a fair hearing is requested. If the appeal request from the institution or sponsoring agency does not specifically request a hearing, a review of written information in lieu of a hearing will occur. If a fair hearing is requested and the institution or sponsoring agency's representative fails to appear, the right to a personal appearance is waived.

6. If an institution or sponsoring agency does not request a fair hearing or a review of written information in lieu of the hearing within 15 calendar days from the date the institution or sponsoring agency receives a Notice of Proposed Termination, the TDHS will issue a letter advising the institution or sponsoring agency that it is terminated from the CACFP effective on the 16th calendar day following the institution's or sponsoring agency's receipt of the notice, and that the responsible principals and individuals of the institution or sponsoring agency are disqualified from participation.

7. To be considered for a fair hearing or for a review of written information in lieu of a fair

Appeal Procedures for Child and Adult Care Food Program-Institutions

Revised March 2017

hearing, all written documents must be submitted to the TDHS Division of Appeals and Hearings not later than 30 days after receipt of the notice of adverse administrative action.

8. The action of the TDHS must remain in effect during the administrative review. The effect of this requirement on particular actions by TDHS is as follows:

(i) *Overpayment demand.* During the period of the administrative review, TDHS is prohibited from taking action to collect or offset the overpayment. However TDHS must assess interest beginning with the initial demand for remittance of the overpayment and continuing through the period of administrative review unless the administrative review official overturns the TDHS's action.

(ii) *Recovery of advances.* During the administrative review, TDHS must continue its efforts to recover advances in excess of the claim for reimbursement for the applicable period. The recovery may be through a demand for full repayment or an adjustment of subsequent payments.

(iii) *Program payments.* The availability of Program payments during an administrative review of the denial of a new institution's application, denial of a renewing institution's application, proposed termination of a participating institution's agreement, and suspension of an institution are addressed in paragraphs (c)(1)(iii)(D), (c)(2)(iii)(D), (c)(3)(iii)(D), (c)(5)(i)(D), and (c)(5)(ii)(E), respectively, of 7 CFR §226.6.

9. The institution or sponsoring agency must refute the charges contained in the notice during the fair hearing or in the written information that is provided in lieu of the hearing.

10. The institution and the responsible principals and responsible individuals may retain legal counsel, or may be represented by another person.

11. If a fair hearing is requested, the institution or sponsoring agency will be notified in writing of the time, date and place of the fair hearing at least 10 calendar days in advance.

12. Any information which supports an adverse administrative action taken by the TDHS shall be available to the institution or sponsoring agency for inspection from the date of the receipt of the request for a fair hearing or a review of written information in lieu of the hearing.

13. In accordance with 7 CFR Part 226.6 (k)(8), the TDHS Division of Appeals and Hearings must conduct the administrative review of the proposed disqualification of the responsible principals and responsible individuals as part of the administrative review of the application denial, proposed termination, and/or proposed disqualification of the institution with which the responsible principals or responsible individuals are associated. However, at the administrative review official's discretion, separate administrative reviews may be held if the institution does not request an administrative review or if either the institution or the responsible principal or responsible individual demonstrates that their interests conflict.

14. The procedures contained in the Uniform Administrative Procedures Act found at TCA 4-5-301 et seq. shall be followed in rendering a decision on all appeals. The decision of the hearing officer is the final administrative determination to be afforded to the institution or sponsoring agency, and shall be rendered in a timely manner not to exceed 60 calendar days from the date of the receipt of the request for a fair hearing.

15. The processing limits for administrative appeals MUST be met. In the event a continuance is requested by a party, one continuance may be granted at the Hearing Official's discretion. This

Appeal Procedures for Child and Adult Care Food Program-Institutions
Revised March 2017

continuance shall not be for a period longer than ten (10) calendar days unless there are exceptional circumstances. Exceptional circumstances must be detailed in the order of continuance and the order must contain a date certain for the hearing, to be set as soon as possible. A report of pending CACFP desk review and fair hearing requests will be generated and reviewed daily by the Clerk's Office and the Legal Director for Appeals and Hearings who will monitor the dates for timeliness. In the event a decision has not been rendered within forty-five (45) calendar days of the date of receipt of the request for fair hearing or desk review, the Legal Director for Appeals and Hearings or their back-up shall notify the hearing official to take appropriate action.

16. All requests for a fair hearing or for a review of written information in lieu of a hearing must be submitted to:

Tennessee Department of Human Services
Division of Appeals and Hearings
PO Box 198996, Clerk's Office
Nashville, TN 37219-8996
Fax: (615) 248-7013 or (866) 355-6136
E-mail: AppealsClerksOffice.DHS@tn.gov

17. If a termination action is upheld by the hearing officer, the TDHS will issue a letter to the institution or sponsoring agency and its responsible principals and individuals advising that the termination and disqualification are effective on the date of the ruling issued by the hearing officer. The agency maintains searchable records of all administrative reviews and their dispositions for a period of five (5) years.

18. As required by 7 CFR Part 226.6 (c)(7), each disqualified institution, sponsoring agency, principal and individual will be placed on the National Disqualified List maintained by the U.S. Department of Agriculture (USDA). Once included on the National Disqualified List, an institution, sponsoring agency, principal and individual shall remain on the list until such time as the USDA, in consultation with the TDHS, determines that the serious deficiencies that led to their placement on the list have been corrected, or until seven years have elapsed since they were disqualified from participation. However, if the institution, sponsoring agency, principal or individual has failed to repay debts owed under the program, they will remain on the list until the debt has been paid.