



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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NASHVILLE, TENNESSEE 37243-1403

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

November 4, 2020

Jesse Worney, Chairman of the Board
New Beginnings International Ministry
5093 Smith Springs Parkway Antioch, Tennessee 37013-2433

Dear Mr. Worney,

The Department of Human Services (DHS) - Audit Services Division staff conducted an unannounced on-site monitoring review of the Summer Food Services Program (SFSP) at New Beginnings International Ministry (Sponsor), Application Agreement 00-054. Our scope of the review was for reimbursement made to the Sponsor for June 2020 and the combined months of July and August 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 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 SFSP.

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 33 feeding sites operating during the review period. The **Backfield in Motion at Litton Alumni, Granstaff Apartments, James Cayce Homes, NYBA2, Preserve at Metro Center, Smyrna High School, Villas at Metro Center and Willow Creek Apartments** feeding sites were selected as the sample. In addition, we reviewed all meal counts for all sites operating during the review period.

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

SFSP 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 SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek reimbursement.

We inspected 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. In addition, we attempted to observe meal services during unannounced on-site visits throughout the review period.

Our review of the Sponsor’s records for June 2020 and the combined months of July and August 2020 disclosed the following:

1. The Sponsor reported the number of meals claimed for reimbursement incorrectly

Condition

During our entrance conference with the Sponsor conducted on August 7, 2020, we requested meal count sheets to support the Claim for Reimbursement for sites operating during the review period. Based on our review of the documents, we concluded that the Sponsor reported the number of meals claimed for reimbursement incorrectly.

The differences were noted as follows:

June 2020

Site	Meal Type	Meals Claimed	Meals Documented	Difference	Exhibit
Andrew Jackson Homes	Breakfast	1,357	1,352	-5	H
	Lunch	1,352	1,357	+5	
Backfield in Motion at Litton	Breakfast	586	628	+42	B
	Lunch	604	644	+40	
Townhomes of Nashboro	Breakfast	486	482	-4	I
	Lunch	486	482	-4	
Ultimate Family Academy	Lunch	294	296	+2	J

As a result, there were 33 breakfasts and 43 lunches underreported. (See Exhibits)

July & August 2020

Site	Meal Type	Meals Claimed	Meals Documented	Difference	Exhibit
Bellewood Park	Breakfast	440	441	+1	L
Cedar Ridge	Breakfast	1,516	1,512	-4	M
	Lunch	1,456	1,451	-5	

Site	Meal Type	Meals Claimed	Meals Documented	Difference	Exhibit
Dominion House	Breakfast	500	502	+2	N
	Lunch	482	502	+20	
Hamilton Creek	Breakfast	443	445	+2	O
	Lunch	437	434	-3	
Knollcrest Apartments	Lunch	1,113	1,105	-8	P
Nashwood Park	Breakfast	621	618	-3	Q
	Lunch	597	594	-3	
Terrace Park	Breakfast	1,093	1,090	-3	R
	Lunch	1,052	1,055	+3	
Trinity Place	Lunch	455	456	+1	S
Ultimate Family Academy	Breakfast	306	302	-4	T
	Lunch	302	306	+4	
United for Our Youth	Breakfast	1,683	1,676	-7	U
US Taekwondo	Breakfast	766	768	+2	V
	Lunch	734	736	+2	

As a result, 14 breakfasts were overreported and 11 lunches were underreported. (See Exhibits)

This is a repeat finding from a previous report dated September 13, 2019.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

Title 7 of the Code of Federal Regulations, Section 225.15(c)(1) states, "Sponsors shall maintain accurate records justifying all meals claimed and documenting that all Program funds were spent only on allowable Child Nutrition Program costs. 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. The sponsor's records shall be available at all times for inspection and audit by representatives of the Secretary, the Comptroller General of the United States, and the State agency for a period of three years following the date of submission of the final claim for reimbursement for the fiscal year."

The USDA SFSP Administration Guide, page 139, states, "All sponsors must use daily site records in order to document the number of Program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. The site personnel must complete the records based on actual counts taken at each site for each meal service on each day of operation. Site personnel must be sure that they record all required counts."

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents.

2. The Sponsor served meals outside the TIPS approved meal service time

Condition

During the review period we attempted unannounced on-site monitoring visits at the sample feeding sites. After our initial monitoring visits attempted and/or completed on June 24, 2020, the Sponsor provided an updated list of active feeding sites and meal times. Also, the Sponsor disclosed that breakfast and lunch meals were being served at the same time during the lunch meal service time, but that the service times may be fluid due to COVID-19 issues. Although, the Sponsor was granted a waiver for a number of sites for meal service times, the **Granstaff Apartments, Preserve at Metro Center, and Villas at metro Center** sites were not approved for the waiver.

We were unable to observe claimed meals during the TIPS approved meal service times on the following dates at the following sites:

Date	Sample Site	Meal Type	Meals Claimed	Exhbit
06/24/20	Granstaff Apartments	Lunch	30	C
06/24/20	Preserve at Metro Center	Breakfast	30	E
06/24/20	Villas at Metro center	Breakfast	29	F
06/26/20	Granstaff Apartments	Lunch	30	C
06/26/20	Preserve at Metro Center	Lunch	30	E

As a result, 59 breakfasts and 90 lunches were disallowed. (See Exhibits)

Finally, the Sponsor reported two sites in our sample were closed during our attempted visits in June 2020. The Sponsor did not provide feeding at the **NYBA2** site during the review period and **Smyrna High School** was closed for two weeks but feeding would resume in July 2020. There were no meals disallowed for these feeding sites.

This is a repeat finding from a previous report dated September 13, 2019.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16(c) states, “(3) Meals served outside of the period of approved meal service shall not be eligible for Program payments. (4) Any permanent or planned changes in meal service periods must be approved by the State agency.”

The USDA policy memorandum, COVID–19: Child Nutrition Response #66 Nationwide Waiver of Meal Service Time Restrictions in the Summer Food Service Program and the National School Lunch Program Seamless Summer Option – EXTENSION 2, states, “Therefore, pursuant to the FFCRA authority cited above, FNS extends, for all states that elect to be subject to this waiver, the waiver of those requirements at 7 CFR 225.16(c)(1) and (2) that place federal limits on the amount of time that must elapse between the beginning of one meal and the beginning of the next, and the duration of a meal service. SFSP sponsors are still required to comply with application requirements at 7 CFR 225.6(c)(2)(i)(B) and (c)(3)(i)(A) to establish meal service times for each site....”

Recommendation

The Sponsor should update meal service times in TIPS to reflect accurate meal service times.

Observation

Based on the number of meal count forms provided, there was evidence that block claiming may have occurred. A block claim is defined by the USDA as a claim with no variation in meal counts, for any single meal type or combination of meal types, for any continuous 15-day period within the claim month.

Evidence that block claiming may have occurred was noted as follows:

June 2020

Site	Maximum Allowed	Days in Operation	Block Claimed	Days for Breakfast	Days for Lunch
Andrew Jackson Homes	65	21	65	18	19
Bellewood Park	50	17	30	10	10
Berkley Hill Apartments	50	22	50	8	8
Berkshire Place	70	17	45	10	12
Burning Tree Apts	90	22	50	10	10
Cedar Ridge	80	22	65	21	21
Dominion House	50	22	30	9	9
Margaret Robertson Apts	50	22	45	13	13
Preserve at Metro Center	50	22	30	13	13
Skyview Apartments	50	17	30	16	15
Smyrna High Sschool	110	8	75	8	8
Summerwind	50	17	30	9	9
Swiss Ridge/Swiss View	50	22	30	10	9
Terrace Park	60	22	50	11	11
The Park @ Richards Rd.	50	17	30	13	13
Townhomes of Nashboro	50	17	30	11	11
Universal Gymnastics	85	22	40	13	12
US Taekwondo	120	21	32	16	16
Whispering Oaks	70	22	70	21	21

July 2020

Site	Maximum Allowed	Days in Operation	Block Claimed	Days for Breakfast	Days for Lunch
Andrew Jackson Homes	65	24	65	23	23
Bellewood Park	50	24	20	14	15
Berkley Hill Apartments	50	24	50	8	8
Berkshire Place	70	24	70	9	9
			60	7	7
Burning Tree Apts	90	24	30	8	8
			20	8	8
Dominion House	50	24	25	6	6
			20	12	12
Granstaff Apartments	50	24	20	15	15
Hamilton Creek	50	24	20	13	14
James Cayce Homes	100	24	50	16	15
Knollcrest Apartments	65	24	50	16	13
Margaret Robertson Apts	50	24	30	24	24
Rutherford Pointe Apartments	50	24	25	8	8
			20	10	9
Skyview Apartments	50	24	30	23	23
Smyrna High Sschool	110	17	75	17	17
Summerwind	50	24	20	15	17
Swiss Ridge/Swiss View	50	24	25	18	18
The Park @ Richards Rd.	50	24	30	12	12
Townhomes of Nashboro	50	24	20	17	19
Universal Gymnastics	85	24	25	21	19
US Taekwondo	120	24	32	24	24
Villas at Metro Center	50	24	30	16	14

Disallowed Meals Cost

Based on the review, we determined that the Sponsor's noncompliance with the applicable Federal and State regulations that govern the CACFP resulted in a total disallowed cost of \$240.34.

Technical Assistance Provided

Technical assistance was offered; however technical assistance was declined by the Sponsor.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- Log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for June 2020 and combined July and August 2020, which contains the verified claim data from the enclosed exhibits.
- Remit a check payable to the **Tennessee Department of Human Services** in the amount noted in the report 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 relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations
Summer Food Service Program
James K. Polk Building 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

Please mail your check and the billing notice to:

Summer Food Service Program
Fiscal Services
James K. Polk Building, 16th Floor
505 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 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: Brandon Williams, Director, New Beginnings International Ministry
Allette Vayda, Director of Operations, Summer Food Service Program
Debra Pasta, Program Manager, Summer Food Service Program
Elke Moore, Administrative Services Assistant 3, Summer Food Service Program
Constance Moore, Program Specialist, Summer Food Service Program
Marty Widner, Program Specialist, Summer Food Service Program
Comptroller of the Treasury, State of Tennessee

Sponsor of SFSP Program Data June 2020

Exhibit A

Sponsor: New Beginnings International Ministry

Review Month/Year: June 2020

Claim Reimbursement Total: \$149,603.00

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	34	34
Number of Participating Sites for Lunch	34	34
Number of 1 st Breakfasts Served	23,258	23,287
Number of 2 nd Breakfasts Served	55	XXXX ¹
Number of 1 st Lunches Served	23,255	23,264
Number of 2 nd Lunches Served	56	XXXX ¹

¹Tips caps 2nd meals based on 2% of the aggregate total of 1st meals served and does not cap by site; therefore, we did not conclude on 2nd meals

SFSP Sample Sites Data for June 2020 (Exhibits B - G)

Exhibit B

Site: Backfield in Motion at Litton Alumni

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1 st Breakfasts Served	586	628
Number of 1 st Lunches Served	604	644

Exhibit C

Site: Granstaff Apartments

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	17
Number of 1 st Breakfasts Served	471	471
Number of 1 st Lunches Served	472	412

Exhibit D**Site: James Cayce Homes**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	1,708	1,708
Number of 1 st Lunches Served	1,712	1,712

Exhibit E**Site: Preserve at Metro Center**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	17
Number of 1 st Breakfasts Served	530	500
Number of 1 st Lunches Served	534	504

Exhibit F**Site: Villas at Metro Center**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	17
Number of 1 st Breakfasts Served	607	578
Number of 1 st Lunches Served	608	608

Exhibit G**Site: Willow Creek Apartments**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	747	747
Number of 1 st Lunches Served	743	743

SFSP Non-Sample Sites with Errors Data for June 2020 (Exhibits H - J)**Exhibit H****Site: Andrew Jackson Homes**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	21	21
Number of 1 st Breakfasts Served	1,357	1,352
Number of 1 st Lunches Served	1,352	1,357

Exhibit I**Site: Townhomes of Nashboro Village**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	17
Number of 1 st Breakfasts Served	486	482
Number of 1 st Lunches Served	486	482

Exhibit J**Site: Ultimate Family Academy**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	17	17
Number of 1 st Breakfasts Served	292	292
Number of 1 st Lunches Served	294	296

Sponsor of SFSP Program Data July & August 2020

Exhibit K

Sponsor: New Beginnings International Ministry
Review Month/Year: July & August 2020
Claim Reimbursement Total: \$157,714.22

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	32	32
Number of Participating Sites for Lunch	31	31
Number of Participating Sites for Suppers	1	1
Number of Breakfasts Served	25,175	25,161
Number of Lunches Served	24,139	24,150
Number of Suppers Served	95	95
Total Amount of Food Costs	XXXXXXXX	\$108,030.49
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	\$143,597.17

SFSP Non-Sample Sites with Errors Data for July & August 2020 (Exhibits L - U)

Exhibit L

Site: Bellewood Park

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	440	441
Number Lunches Served	433	433

Exhibit M

Site: Cedar Ridge

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	1,516	1,512
Number Lunches Served	1,456	1,451

Exhibit N**Site: Dominion House**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	500	502
Number of Lunches Served	482	502

Exhibit O**Site: Hamilton Creek**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	443	445
Number of Lunches Served	437	434

Exhibit P**Site: Knollcrest Apartments**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	1,163	1,163
Number of Lunches Served	1,113	1,105

Exhibit Q**Site: Nashwood Park**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	621	618
Number of Lunches Served	597	594

Exhibit R**Site: Terrace Park**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	1,093	1,090
Number of Lunches Served	1,052	1,055

Exhibit S**Site: Trinity Place**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	472	472
Number of Lunches Served	455	456

Exhibit T**Site: Ultimate Family Academy**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	18	18
Number of Breakfasts Served	306	302
Number of Lunches Served	302	306

Exhibit U**Site: United for Our Youth**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	1,683	1,676
Number of Lunches Served	1,671	1,671

Exhibit V

Site: US Taekwondo

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	24	24
Number of Breakfasts Served	766	768
Number of Lunches Served	734	736



**STATE OF TENNESSEE
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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

Billing Notice

November 4, 2020

Jesse Worney, Chairman of the Board
New Beginnings International Ministry
5093 Smith Springs Parkway Antioch, Tennessee 37013-2433

This billing notice is based on the disallowed meals cost noted in the monitoring report of the Summer Food Service Program (SFSP) due to noncompliance with the applicable Federal and State regulations that govern the SFSP.

Amount Due: \$240.34
Due Date: December 7, 2020
Date of the Monitoring Report: November 4, 2020
Agreement/Contract Number: 00-059

Note 1: Please remit a check payable to the Tennessee Department of Human Services in the disallowed meals cost amount noted in the monitoring report by the due date to the address below:

Tennessee Department of Human Services
Fiscal Services 16th Floor
James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243

Note 2: Please log into the Tennessee Information Payment System (TIPS) and revise the claim for reimbursement that was submitted for June 2020 and combined July and August 2020. Use the reconciled claim data of the exhibits enclosed in the monitoring report.

If you have any questions regarding this notice, please feel free to contact Allette Vayda, Director of Operations at (615) 313-3769 or Allette.Vayda@tn.gov.

Thank you for your attention