



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

TONY MATHEWS
COMMISSIONER

CERTIFIED MAIL RECEIPT- Due COVID-19 this notice will not be sent via certified mail, please confirm receipt of this notice by email

December 10, 2020

Joyce Gay, Board Chair
Standing in the Gap Youth Foundation, Incorporated
711 Signal Mountain Road
Suite 187
Chattanooga, Tennessee 37405

RE: Notice of Serious Deficiency for the Summer Food Service Program (SFSP) Agreement Number 00-678 and Demand for Overpayment

Dear Ms. Gay,

The Department of Human Services (DHS) – Audit Services Division Staff conducted a limited desk review of the Summer Food Service Program (SFSP) at Standing in the Gap Youth Foundation, Incorporated (Sponsor), Application Agreement number 00-678 during the period of September 29, 2020 through October 28, 2020. Our scope of the review was for reimbursement made to the Sponsor for 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 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 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. In addition, this documentation was used 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 three (3) feeding

sites operating during the review period. The Chattanooga Civic Center @ Mountainside (**Chattanooga Civic Center**), Urban League Summer Program (**Urban League Summer Program**) and Urban League and Enterprise's Shoes for School Event (**Urban League Shoes for School**) feeding sites operated during July and August 2020. We also conducted unannounced on-site visit to observe meals service at Chattanooga Civic Center and Urban League Summer Program during July 2020 and a meal observation at Urban League Shoes for School during August 2020.

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) for 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 observed meal services during our site visits throughout the review period.

Important COVID-19 note: Due to the current outbreak and the risk that COVID-19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. 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.

SERIOUS DEFICIENCY DETERMINATION

Based on the monitoring review, DHS has determined that Standing in the Gap Youth Foundation, Incorporated is seriously deficient in its operation of the SFSP. In addition, DHS has identified Joyce Gay, Board Chair and Ashley Johnson, CEO, as responsible for the serious deficiencies in light of their responsibility for the overall management of Standing in the Gap Youth Foundation, Incorporated's SFSP.

If Standing in the Gap Youth Foundation, Incorporated does not fully and permanently correct all of the serious deficiencies and submit documentation of the corrective action by the due date specified at the close of this report, the Department will:

- Propose to terminate Standing in the Gap Youth Foundation, Incorporated's agreement to participate in the SFSP.

The authorization for this action is found in Paragraph 2.m. of your SFSP Provider Agreement and in the SFSP regulations at 7 C.F.R. § 225.11(c). You may not appeal a finding of serious deficiency.

SERIOUS DEFICIENCIES AND REQUIRED CORRECTIVE ACTION

Our review of the Sponsor's records for July and August 2020 disclosed the following:

1. The Sponsor claimed meals for sponsored sites for days that were not approved in the site application

This is a Serious Deficiency:

Condition

Chattanooga Civic Center – feeding site

According to the approved site application within TIPS, the site was approved for meal service on Fridays for the period of June 25, 2020 through August 4, 2020. According to the meal count documentation obtained from the Sponsor, the Sponsor claimed meals for reimbursement for Sunday and Wednesday for which the meal service was not approved for those days. Therefore, the meals claimed for the unapproved days of service were disallowed.

The following table shows the days and number of meals claimed for reimbursement for which the service was not approved:

Unapproved day/date claimed	Number Meals claimed for reimbursement
Wednesday, July 1, 2020	700 Breakfast Meals and 700 Lunch Meals
Sunday, July 5, 2020	700 Breakfast Meals and 700 Lunch Meals
Sunday, July 12, 2020	700 Breakfast Meals and 700 Lunch Meals
Sunday, July 19, 2020	700 Breakfast Meals and 700 Lunch Meals
Sunday, July 26, 2020	700 Breakfast Meals and 700 Lunch Meals

As a result, 3,500 breakfast meals and 3,500 lunch meals claimed for reimbursement were disallowed. (See Exhibit B)

Urban League Summer Program – feeding site

According to the approved site application within TIPS, the site was approved for meal service on Fridays beginning on for the period of June 25, 2020 through July 30, 2020. According to the meal count documentation obtained from the Sponsor, the Sponsor claimed meals for reimbursement for Sunday and Wednesday for which the meal service was not approved for those days. Therefore, the meals claimed for the unapproved days of service were disallowed.

The following table shows the days and number of meals claimed for reimbursement for which the service was not approved:

Unapproved day/date claimed	Disallowances
Wednesday, July 1, 2020	210 Breakfast Meals and 210 Lunch Meals
Sunday, July 5, 2020	210 Breakfast Meals and 210 Lunch Meals
Sunday, July 12, 2020	210 Breakfast Meals and 210 Lunch Meals
Sunday, July 19, 2020	210 Breakfast Meals and 210 Lunch Meals
Sunday, July 26, 2020	210 Breakfast Meals and 210 Lunch Meals

As a result, 1,050 breakfast meals and 1,050 lunch meals claimed for reimbursement were disallowed. (See Exhibit D)

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (c)(3) states, “Meals served outside of the period of approved meal service shall not be eligible for Program payments.”

Recommendation

The Sponsor should ensure that the claim for reimbursement only include meals served during the approved service days. The Sponsor should also ensure that any change to the service days is communicated to and approved by DHS Food Program management prior to providing the meal service.

2. The Sponsor did not provide daily meal count sheets for meals observed by DHS monitoring staff

Condition

The Sponsor did not provide daily meal count sheets for meals observed by DHS monitoring staff during the on-site unannounced visits. Meals that were observed by monitors at the following sites were allowed for reimbursement:

Date	Site Name	Meals Observed
July 10, 2020	Chattanooga Civic Center	245 Breakfast Meals and 245 Lunch Meals
July 10, 2020	Urban League Summer Program	14 Breakfast Meals and 14 Lunch Meals
July 17, 2020	Chattanooga Civic Center	357 Breakfast Meals and 357 Lunch Meals
August 8, 2020	Urban League Shoes for School	320 Lunch Meals and 320 Supplement Meals

As a result, a total of 616 breakfast meals, 936 lunch meals and 320 supplements are allowed for reimbursement based on DHS monitor’s observation.

Criteria

The USDA SFSP Administration Guide, page 139, states, “It is critical that site personnel and monitors understand the importance of accurate point-of service meal counts. Only complete meals served to eligible children can be claimed for reimbursement. Therefore, meals must be counted at the actual point of service ...”

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 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 point-of-service meal counts are taken at the time of the meal service and daily meal count forms are properly documented and provided to DHS monitors when requested.

3. The Sponsor claimed more meals that DHS monitors observed during on-site visits

Condition

DHS monitoring staff documented 320 lunch meals and 320 supplements served during an on-site visit to observe a meal service at Urban League Shoes for School on August 8, 2020. DHS monitors communicated the number of observed meals to the Sponsor.

During the desk review to verify the support for the Claim for Reimbursement, we requested and reviewed meal counts that the Sponsor provided to support the Claim for Reimbursement for sites operating during the review period. Based on our review, we noted that the Sponsor claimed more meals than DHS monitors documented as served during our on-site monitoring visit at the Urban League Shoes for School event held on August 8, 2020. The Sponsor claimed for reimbursement 325 lunch meals and 325 supplements.

As a result, (five) 5 lunch meals and five (5) supplements were disallowed. (See Exhibit C)

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..."

Recommendation

The Sponsor should ensure that feeding site personnel perform and submit accurate meal count sheets and the Sponsor should ensure that the Claim for Reimbursement is completed correctly based on accurate and proper supporting documentation.

4. The Sponsor did not conduct monitoring reviews as required

Condition

Based on our review of the available monitoring documents, we noted following discrepancies:

The first week and first four (4) weeks monitoring forms for **Chattanooga Civic Center** and the **Urban League Summer Program** were missing the date of the monitoring site visit at the top of the form.

Additionally, the Sponsor did not use a monitoring form to capture the information required by DHS for the first week and first four (4) weeks monitoring at their sites.

Criteria

Title 7 CFR 225.15 (d) (2) states, “Sponsors shall visit each of their sites at least once during the first week of operation under the Program and shall promptly take such actions as are necessary to correct any deficiencies.”

Title 7 CFR 225.15 (d) (3) states, “Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews.”

Recommendation

The Sponsor should ensure monitoring site visit forms are completely and accurately completed.

5. The Sponsor’s menu did not accurately reflect the components being served

Condition

Our review of the Sponsor’s menu documentation for breakfast, lunch and supplement meals did not list the actual components that were observed at the site visits for all three (3) sample sites.

There were no meals disallowed due to the meals being credible.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (d) states, “...Sponsors shall ensure that meals served meet all of the meal pattern requirements...”

Recommendation

The Sponsor shall ensure that menus accurately document the specific items served at each meal.

Observations

Observation 1

The Sponsor also operated in another state for which supporting documentation for financial activities such as food and non-food purchases for the operation in Tennessee were not properly identifiable. The supporting documents that the Sponsor provided included purchases for food and non-food transactions that were for operation in another state. Therefore, we unable to identify the cost for food and non-food purchases for the operation in Tennessee.

Observation 2

The Sponsor completed the racial/ethnic form based on the total enrollment for each site. The racial/ethnic forms are not dated on a meal service date which is needed to capture the “observed” racial/ethnic composition for the site.

Technical Assistance Provided

Technical assistance was neither requested nor provided.

OVERPAYMENT - RIGHT TO APPEAL

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 \$25,704.84.

The procedures for submitting an appeal regarding the amount of overpayment are enclosed. Please note that the request for appeal must be in writing and must be received by our Department no later than **ten (10) calendar days from your receipt of this letter.** 7 C.F.R. § 225.13(a). 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 overpayment, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

SUMMARY

The Department has determined that Standing in the Gap Youth Foundation, Incorporated is seriously deficient in its operation of the SFSP and that Joyce Gay, Board Chair and Ashley Johnson, CEO, are responsible for the serious deficiencies.

You may not appeal the serious deficiency determination itself. If the Department proposes to terminate Standing in the Gap Youth Foundation, Incorporated's SFSP agreement, you will be able to appeal those actions and you will be advised of your appeal rights and the appeal procedures at that time.

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 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 (***Observations do not require corrective action plan***). The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

Please mail your check and the billing notice to:

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

If the Department does not receive the corrective action plan by the deadline date, or the Department determines that the corrective action plan does not provide for the full and permanent correction of the serious deficiencies and findings, the Department will propose to terminate the Sponsor's SFSP Provider Agreement and to disqualify you and the Sponsor from future SFSP participation by issuing a Notice of Proposed Termination.

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,

Allette Vayda

Exhibits

cc: Ashley Johnson, CEO, Standing in the Gap Youth Foundation, Incorporated
Sam O. Alzoubi, CFE Director of Audit Services
Sean Baer, Audit Director 2
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: Standing in the Gap Youth Foundation, Incorporated****Review Month/Year: July/August 2020****Claim Reimbursement Total: \$ 31,367.38**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Participating Sites for Breakfast	2	2
Number of Participating Sites for Lunch	3	3
Number of Participating Sites for PM Supplements	1	1
Number of Breakfasts Served	4,550	616
Number of Lunches Served	4,875	936
Number of Supplements Served	325	320

Exhibit B**Site: Chattanooga Civic Center at Mountainside**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	5
Number of Breakfasts Served	3,500	602
Number of Lunches Served	3,500	602

Exhibit C**Site: Urban League Shoes for School Event**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	1	1
Number of Lunches Served	325	320
Number of Supplements Served	325	320

Exhibit D

Site: Urban League Summer Program

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	5
Number of Breakfasts Served	1,050	14
Number of Lunches Served	1,050	14



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GOVERNOR

TONY MATHEWS
COMMISSIONER

Billing Notice

December 10, 2020

Joyce Gay, Board Chair
Standing in the Gap Youth Foundation, Incorporated
711 Signal Mountain Road
Chattanooga, Tennessee 37405

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: \$25,704.84
Due Date: January 12, 2021
Date of the Monitoring Report: December 10, 2020
Agreement/Contract Number: 00-678

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 July/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