



**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

June 28, 2017

Brian Harris, Executive Director
Martin Housing Authority
134 East Heights Drive
Martin, Tennessee 38237-1527

Dear Mr. Harris:

The Department of Human Services (DHS) Audit Services staff conducted an on-site unannounced review of the Child and Adult Care Food Program (CACFP) at Martin Housing Authority (Sponsor), Application Agreement 00048, on May 22, 2017. We reviewed the sponsor's records of reimbursements and expenditures for April 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.

Background


CACFP sponsors utilize meal count sheets to record the number of meals served for 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) to seek 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 assessed compliance with civil rights requirements and observed a meal service on April 12, 2017.

There were two feeding sites operating during the test month of April 2017. The Learning Enrichment Center site was selected as the sample site.

Our review of the sponsor's records for the test month of April 2017 disclosed that there were no significant deficiencies.

We appreciate the assistance provided during this review. If you have any questions, 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

Exhibit

cc: Janet Elliot, Board Chairperson, Martin Housing Authority
Kristy Robinson, Social Services Director, Martin Housing Authority
Allette Vayda, Director, Child and Adult Care Food Programs
Comptroller of the Treasury, State of Tennessee

EXHIBIT A

Verification of CACFP Sponsor of At Risk Afterschool Meals Program

Sponsor: Martin Housing Authority
Review Month/Year: April 2017
Total Meal Reimbursement: \$823.02

Program Area	Reported on Claim	Verified by Monitoring Review
Number of Days that CACFP Food Service was operated	20	20
Number of Sites	XXXXXXXX	2
Total Attendance	957	957
Number of Supplements Served	957	957
Total Amount of Food Costs	XXXXXXXX	\$488.40
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	\$570.25

EXHIBIT B

Verification of At Risk Afterschool Meals Program Individual Site Review Data

Site: Learning Enrichment Center

Program Area	Reported	Verified by Monitoring Review
Number of Days that CACFP Food Service was operated	20	20
Total Attendance	XXXXXX	494
Number of Supplements Served	494	494