



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

JAMES K. POLK BUILDING  
505 DEADERICK STREET  
NASHVILLE, TENNESSEE 37243-1403

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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

June 24, 2020

Leroy Thomas, Chairman of the Board  
All Nation Church of God  
DBA: Covenant Child Care Development Center  
1330 North Parkway  
Jackson, Tennessee 38305-4625

Dear Mr. Thomas,

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) for All Nation Church of God DBA: Covenant Child Care Development Center (Sponsor), Application Agreement number 00616, during the period of April 28, 2020, through May 14, 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 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. In addition, we observed a lunch meal service on January 27, 2020.

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

**1. The Sponsor reported the number of participants in the free, reduced-price and paid categories incorrectly**

Condition

Based on our review of the Claim for Reimbursement, we noted the Sponsor reported 52 participants in the free category, four participants in the reduced-price category, and six participants in the paid category. However, based on our review of the records available, we noted that there were 50 participants in the free category, four participants in the reduced-price category, and seven participants in the paid category. The difference was based on the following:

The Sponsor over reported the number of participants in the free category by two and under reported the number of participants in the paid category by one.

There were 62 participants reported on the Claim for Reimbursement. However, based on our review of the Sponsor's records, we noted that there were 61 participants enrolled in the program.

***This is a repeat finding from a previous report dated November 16, 2017.***

Criteria

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

Recommendation

The Sponsor should ensure each participant is classified and reported accurately and based on categorical or income eligibility.

**2. The Sponsor reported an incorrect number of meals for an observed meal service**

Condition

On January 27, 2020, we observed a lunch meal service during the approved time listed in TIPS. We observed 37 lunch meals served. However, the Sponsor claimed 49 lunch meals for reimbursement.

As a result, 12 lunch meals claimed for reimbursement were disallowed.

***This is a repeat finding from a previous report dated November 16, 2017.***

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 that meals claimed for reimbursement are the same as served to eligible participants.

**3. The Sponsor reported the number of participant days incorrectly**

Condition

Based on our review of the claim for reimbursement for January 2020, we noted that the Sponsor reported 808 participant days. However, based on our review of the Sponsor's records we noted that there were 817 participant days.

***This is a repeat finding from a previous report dated November 16, 2017.***

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 participant days are reported based on attendance and documentation is maintained to support the claim

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

Condition

Based on our review of the menus provided by the Sponsor for January 2020, the menus did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

**Infant: AC, 7 Months**

<b>Dates</b>	<b>Missing Component</b>	<b>Meal Type</b>
1/02/20 1/03/20 1/06/20 1/07/20 1/08/20 1/09/20 1/10/20	Infant Cereal/Meat or Meat alternate, Fruit/Vegetable, and the Infant Formula amount was insufficient	Breakfast

1/13/20 1/14/20 1/15/20 1/16/20 1/17/20 1/27/20 1/28/20 1/29/20 1/30/20 1/31/20	Infant Cereal/Meat or Meat Alternate, Fruit/Vegetable	Breakfast
1/02/20 1/03/20	Infant Cereal/Meat or Meat alternate, Fruit/Vegetable, and the Infant Formula amount was insufficient	Lunch
1/06/20 1/07/20 1/08/20 1/09/10 1/10/20 1/13/14 1/15/20 1/16/20 1/17/20	Infant Formula, Infant Cereal/Meat or Meat Alternate	Lunch
1/28/20, 1/29/20, 1/30/20, 1/31/20	Infant Cereal/Meat or Meat Alternate and the Infant Formula amount was insufficient	Lunch
1/27/20	Infant Formula, Infant Cereal/Meat or Meat Alternate, Fruit/Vegetable	Lunch
1/02/20 1/03/20 1/06/20 1/07/20 1/08/20 1/09/10 1/10/20 1/13/20 1/14/20 1/15/20 1/16/20 1/17/20 1/28/20, 1/29/20, 1/30/20, 1/31/20	Infant Cereal/Bread/Cracker, Fruit/Vegetable	Supplement
1/27/20	Infant formula, Infant Cereal/Bread/Cracker, Fruit/Vegetable	Supplement

**Infant: JB, 11 Months**

<b>Dates</b>	<b>Missing Component</b>	<b>Meal Type</b>
1/02/20 1/03/20 1/06/20 1/07/20 1/08/20 1/10/20	Infant Cereal/Meat or Meat Alternate, Fruit/Vegetable	Breakfast
1/02/20	Infant Formula, Fruit/Vegetable	Lunch
1/03/20	Infant Formula, Infant Cereal/Meat or Meat Alternate	Lunch
1/06/20 1/07/20	The Infant Formula amount was insufficient, specific vegetable served was not listed	Lunch
01/08/20	Infant Cereal/Meat or Meat Alternate, Fruit/Vegetable	Lunch
01/10/20	Infant Cereal/Meat or Meat Alternate, the Infant Formula amount was insufficient	Lunch
1/02/20 1/03/20 1/06/20 1/07/20 1/08/20 1/10/20	Infant Cereal/Bread/Cracker, Fruit/Vegetable	Supplement

**Infant: RM, 6 Months**

<b>Dates</b>	<b>Missing Component</b>	<b>Meal Type</b>
1/02/20 1/03/20 1/06/20 1/07/20 1/08/20 1/27/20 1/28/20 1/29/20 1/30/20 1/31/20	Infant Cereal/Meat or Meat Alternate, Fruit/Vegetable	Breakfast
1/09/20 1/10/20 1/13/20 1/14/20 1/15/20 1/16/20	Infant Cereal, Meat/Meat Alternate, Fruit/Vegetable, the Infant Formula amount was insufficient	Breakfast
1/02/20 1/03/20	Infant Cereal/Meat or Meat Alternate, the Infant Formula amount was insufficient	Lunch
1/06/20 1/08/20	Infant Cereal/Meat or Meat Alternate	Lunch
1/07/20 1/30/20	Infant formula, Infant Cereal or Meat	Lunch
1/09/20 1/10/20 1/13/20 1/14/20 1/15/20 1/27/20 1/28/20 1/29/20 1/31/20	Infant formula, Fruit/Vegetable	Lunch
01/16/20	Infant Formula	Lunch
1/2/20 1/3/20, 1/6/20, 1/7/20, 1/9/20, 1/10/20	Fruit/Vegetable, Infant Cereal/bread/cracker	Supplement
1/8/20	Infant Formula, Fruit/Vegetable	Supplement

**Infant: PG, 11 Months**

<b>Dates</b>	<b>Missing Component</b>	<b>Meal Type</b>
1/15/20 1/16/20 1/17/20 1/28/20, 1/29/20	Fruit/Vegetable	Supplement

**Infant: KH, 11 Months**

<b>Dates</b>	<b>Missing Component</b>	<b>Meal Type</b>
1/17/20 1/27/20 1/28/20 1/29/20 1/30/20 1/31/20	Fruit/Vegetable	Supplement

**Infant: MT, 11 Months**

<b>Dates</b>	<b>Missing Component</b>	<b>Meal Type</b>
1/03/20 1/6/20 1/07/20	Fruit/Vegetable	Supplement

**Infant: AR, 11 Months**

<b>Dates</b>	<b>Missing Component</b>	<b>Meal Type</b>
1/03/20 1/06/20 1/07/20 1/08/20 1/09/20 1/14/20 1/15/20 1/16/20 1/17/20	Fruit/Vegetable	Breakfast
01/14/20	Fruit/Vegetable	Lunch
1/03/20 1/15/20	Infant Cereal/Bread/Cracker	Supplement

1/06/20 1/07/20 1/08/20 1/9/20 1/16/20 1/17/20	Fruit or Vegetable	Supplement
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**Infant: SW, 10 Months**

Dates	Missing Component	Meal Type
1/13/20 1/14/20 1/15/20 1/16/20 1/17/20 1/27/20 1/28/20 1/29/20 1/30/20 1/31/20	Fruit/Vegetable	Breakfast
1/14/20 1/15/20 1/29/20	Fruit/Vegetable	Lunch
1/13/2020 1/15/20 1/29/20 1/30/20	Fruit/Vegetable	Supplement
1/16/20 1/17/20 1/27/20 1/28/20 1/31/20	Infant Cereal/Bread/Cracker	Supplement

No meals were disallowed for infant menu deficiencies due to the technical assistance provided to the Sponsor.

***This is a repeat finding from a previous report dated November 16, 2017.***

Criteria

*Title 7 of the Code of Federal Regulations, Section 226.20(b)(4)(ii) states, "... (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.*

*Title 7 of the Code of Federal Regulations, Section 226.20(b)(4)(ii) states, "... (B) Snack. Two to 4 fluid ounces of breastmilk or iron-fortified infant formula; and 0 to 1/2 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 infant menus meet the meal pattern requirements established by the USDA.

**5. The Sponsor was unable to provide the all requested meal count documents during our on-site visit to the feeding site**

Condition

During our lunch meal observation on January 27, 2020, we requested meal count documents for January 1, 2020 through January 27, 2020. The Sponsor was unable to provide the meal count documents for January 21, 2020 through January 24, 2020.

We reminded the Sponsor that meal count documents must be maintained daily and kept on file at the center.

The Sponsor did not claim the meals for the period in question; therefore, no meals were disallowed.

### Criteria

*Title 7 of the Code of Federal Regulations* Section 226.17 (b) (9) states “Each child care center must maintain daily records of time of service meal counts by type (breakfast, lunch, supper, and snacks) served to enrolled children, and to adults performing labor necessary to the foodservice”.

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

### Recommendation

The Sponsor should ensure all meal count documents are maintained for the required document retention period.

### **Technical Assistance Provided**

Technical assistance regarding infant menus and recordkeeping requirements was provided on January 27, 2020. Additional technical assistance regarding infant menus was provided on May 14, 2020, during the exit conference. We also referred the Sponsor to program management for additional training.

### **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 \$114.14.

### **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 January 2020, which contains the verified claim data from the enclosed exhibit. ***Please note that, if the claim is revised,*** TIPS will automatically deduct the overpayment from your next CACFP claim for reimbursement. **OR**
- If you are no longer participating in the CACFP program, 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](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

Please note that the amount of disallowed cost is subject to an interest charge. The interest charge will be waived if your revised claim is completed 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:

Child and Adult Care Food Program  
Fiscal Services  
James K. Polk Building, 16<sup>th</sup> Floor  
505 Deaderick Street  
Nashville, Tennessee 37243

In accordance with the federal regulation found at 7 *CFR Part 226.6 (k)*, 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 meal 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](mailto:Sean.Baker@tn.gov).

Sincerely,



Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibit

cc: Vanessa Wiley, Director, All Nation Church of God DBA: Covenant Child Care Development Center



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****Verification of CACFP Independent Center Claim****Name of Agency: All Nation Church of God DBA: Covenant Child Care Development Center****Review Month/Year: January 2020****Total Meal Reimbursement Received: \$4,279.57**

<b>Site Meal Service Reconciliation and Monitor Activity</b>	<b>Reported on Claim</b>	<b>Reconciled to Documentation</b>
Total Days of CACFP Food Service	17	17
Total Attendance	808	817
Number of Breakfasts Served	561	561
Number of Lunches Served	808	796
Number of P.M. Supplements Served	799	799
Number of Participants in Free Category	52	50
Number of Participants in Reduced-Price Category	4	4
Number of Participants in Paid Category	6	7
Total Number of Participants	62	61



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COMMISSIONER

June 24, 2020

Leroy Thomas, Chairman of the Board  
All Nation Church of God  
DBA: Covenant Child Care Development Center  
1330 North Parkway  
Jackson, Tennessee 38305-4625

Note: If you are no longer participating in the CACFP, remit a check payable to the Tennessee Department of Human Services in the amounts disallowed in this report to the address below. Please return the attached billing notice with your check.

If you plan to continue participating in the CACFP, log into the Tennessee Information Payment System (TIPS) and revise the claim submitted for January 2020, which contains the verified claim data from the enclosed exhibit.

Institution Name:	All Nation Church of God DBA: Covenant Child Care Development Center
Institution Address:	1330 North Parkway Jackson, Tennessee 38305-4625
Agreement Numbers:	00616
Amount Due:	\$114.14
Due Date:	July 27, 2020

Please remit a check or money order payable to the Tennessee Department of Human Services in the amount noted above by the due date to:

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

Please note that the disallowed meal 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 of Operations at (615) 313-3769 or [Allette.Vayda@tn.gov](mailto:Allette.Vayda@tn.gov).

Thank you for your attention