



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

August 4, 2020

Jackie Ownby, Board Chair
Boys and Girls Club of the Smoky Mountains
P.O. Box 5743
Sevierville, Tennessee 37864-5743

Dear Mr. Ownby,

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) at Boys and Girls Club of the Smoky Mountains (Sponsor), Application Agreement number 00-008 during the period of April 2, 2020 through June 26, 2020. Our scope of the review was for reimbursement made to the sponsor for February 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 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 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.

Based on our review of the sponsor's records and information provided, the sponsor had six (6) feeding sites operating during the review period. Gatlinburg Branch (Gatlinburg), Kodak Branch (Kodak) and Pigeon Forge Library (Pigeon Forge) were selected as the sample.

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 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.

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.

Our review of the Sponsor's records for February 2020 disclosed the following:

The Sponsor did not complete monitoring of its feeding sites as required

Condition

The Sponsor's monitoring forms for the sample sites were missing required information and were not monitored as required.

Gatlinburg- sample site

Monitoring forms for the Gatlinburg site showed an unannounced monitoring visit was conducted on February 8, 2019 with a meal observation. The next monitoring form provided is dated 10/16 and included a meal observation but does not indicate the year or if the visit was unannounced or announced. A third monitoring review was conducted on February 11, 2020 and included a meal observation but does not indicate if the visit was unannounced or announced.

Kodak- sample site

Monitoring forms for the Kodak site showed an unannounced monitoring visit was conducted on February 6, 2019 with a meal observation. The next monitoring form provided is dated 10/18 and included a meal observation but does not indicate the year or if the visit was unannounced or announced. A third monitoring review was conducted on February 5, 2020 and included a meal observation but does not indicate if the visit was unannounced or announced.

Pigeon Forge - sample site

Monitoring forms for the Pigeon Forge site showed monitoring visits were conducted on 10/9 and 2/14 included meal observations but do not indicate the year or if the visits were unannounced or announced.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(iii) states, "Sponsoring organizations must review each facility three times each year, except as described in paragraph (d)(4)(iv) of this section. In addition: (A) At least two of the three reviews must be unannounced; (B) At least one unannounced review must include observation of a meal service; (C) At least one review must be made during each new facility's first four weeks of Program operations; and (D) Not more than six months may elapse between reviews."

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4) details the requirements for

Sponsor monitoring including: review elements, reconciliation of meal counts, and the frequency and type of required facility reviews.

Recommendation

The Sponsor should ensure that the required monitoring is completed timely and accurately.

Technical Assistance Provided

Technical assistance was offered via electronic mail, but it was declined by the sponsor.

Corrective Action

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

- 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
Child and Adult Care Food Program
James K. Polk Building, 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

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: Mark Ross, CEO, Boys and Girls Club of the Smoky Mountains
Lynnette Graves, Director of Operations, Boys and Girls Club of the Smoky Mountains
Allette Vayda, Director of Operations, Child and Adult Care Food Programs
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 of At-Risk Afterschool Meals Program Data

Sponsor: The Boys and Girls Club of the Smoky Mountains

Review Month/Year: February 2020

Total Reimbursement: \$52,414.26

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	20
Number of Sites	6	6
Number of Supplements Served	7,543	7,543
Number of Suppers Served	12,426	12,426

Exhibit B

At-Risk Afterschool Site Data

Sample Site: Gatlinburg

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	20
Total Attendance	1,512	1,521 ¹
Number of Supplements Served	988	988
Number of Suppers Served	1,462	1,462

¹ The difference in the reported and reconciled attendance is immaterial and not included in the report as a finding

At-Risk Afterschool Site Data**Sample Site: Kodak**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	20
Total Attendance	1,912	1,912
Number of Supplements Served	1,345	1,345
Number of Suppers Served	1,885	1,885

At-Risk Afterschool Site Data**Sample Site: Pigeon Forge**

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	14
Total Attendance	217	217
Number of Suppers Served	217	217