



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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

TELEPHONE: 615-313-4700 FAX: 615-741-4165  
TTY: 1-800-270-1349  
www.tn.gov/humanservices

**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

June 24, 2020

Travis Pressnell, Board Chair  
Dogwood Heights Baptist Church Child Care Center  
255 Dogwood Heights Drive  
Tazewell, Tennessee 37879

Dear Mr. Pressnell,

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 Dogwood Heights Baptist Church Child Care Center (Sponsor), Application Agreement number 00-249 during the period of May 7, 2020, through May 15, 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, 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.

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:

## **1. The Sponsor provided menus that did not meet the USDA meal pattern requirements**

### Condition

Based on our review of the menus provided by the Sponsor for February 2020, one menu provided did not meet the USDA meal pattern requirements. The Sponsor's menu for lunch served on February 12, 2020 listed hot dog franks, french fries, corn, whole grain hot dog bun and milk. There is not enough protein in the hot dogs to meet the meat/meat alternate component for any age participant in the CACFP.

Due to the new CACFP meal pattern requirements and emphasis on providing technical assistance during the implementation process, the lunch meals were not disallowed.

### Criteria

*Title 7 of the Code of Federal Regulations, Section 226.17(b)(4)* states, "Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20 ..."

*Title 7 of the Code of Federal Regulations, Section 226.20(c)(2)* states, "Fluid milk, meat and meat alternatives, vegetable, fruits, and grains are required components in the lunch and supper meals."

*Title 7 of the code of Federal Regulations, Section 226.14(b)* states, "In the event that the State agency finds that an institution which prepares its own meals is failing to meet the meal requirements of 226.20, the State agency need not disallow payment or collect an overpayment arising out of such failure if the institution takes such other action as, in the opinion of the State agency, will have a corrective effect."

### Recommendation

The Sponsor should ensure that all meals prepared meet the meal patterns established by the USDA, and menus should be reviewed to ensure they contain all required meal components to be eligible as a reimbursable meal.

## **2. The Sponsor provided menus that did not name specific components**

### Condition

Non-specific cereals were listed on menus for both children and infants on various days at the site. Non-specific fruits were noted for some infants for some meals.

There were no meals were disallowed because receipts and labels provided were sufficient to identify the types of food items purchased.

### Criteria

*Title 7 of the Code of Federal Regulations, Section 226.10(b)(4)* states, "Each child care center participating in the Program shall claim only the meal types specified in its approved application in accordance with the meal pattern requirements specified in §226.20.... Menus and any other nutritional records required by the State agency shall be maintained to document compliance with such requirements."

The USDA Monitoring Handbook for State Agencies, page 24, states "Daily records of menus must contain a listing of the food items served in each meal type to ensure that the CACFP meal pattern requirements were met...."

The USDA policy memorandum, CACFP 17-2017 Documenting Meals in the Child and Adult Care Food Program, states, "CACFP centers and day care homes are required to demonstrate that they are serving meals that meet the meal pattern requirements. Centers and day care homes must keep records of menus...."

### Recommendation

The Sponsor should ensure menus reflect and meet the meal patterns established by the USDA.

### **Technical Assistance Provided**

Technical assistance was given via email concerning protein amount in foods.

### **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](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

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*

Sam O. Alzoubi, CFE  
Director of Audit Services

Exhibit

cc: Tracy Treece, Program Contact, Dogwood Heights Baptist Church Child Care Center  
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**

**Verification of CACFP Independent Center Claim**

**Name of Agency: Dogwood Heights Baptist Church Child Care Center**

**Review Month/Year: February 2020**

**Total Meal Reimbursement Received: \$2,043.15**

<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	20	20
Total Attendance	659	759 <sup>1</sup>
Number of Breakfasts Served	601	601
Number of Lunches Served	639	639
Number of Supplements Served	603	603
Number of Participants in Free Category	17	NA <sup>2</sup>
Number of Participants in Reduced-Price Category	12	NA <sup>2</sup>
Number of Participants in Paid Category	33	NA <sup>2</sup>
Total Number of Participants	62	62

<sup>1</sup>The difference in the reported and verified is immaterial and was not included in this report as a finding

<sup>2</sup>The number of participants and their classifications were not verified due to the limited review because of COVID19