



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

April 8, 2020

Marvin Rogers, Owner
Gabriel's Educational Center
2019 North Parkway
Jackson, Tennessee 38301-3746

Dear Mr. Rogers,

The Department of Human Services (DHS) - Division of Audit Services staff conducted an unannounced on-site monitoring review of the Child and Adult Care Food Program (CACFP) at Gabriel's Educational Center (Sponsor), Application Agreement number 00283, on February 27, 2020. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, 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 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. In addition, we observed a supplement service at Gabriel's Educational Center 2 and a breakfast meal service at Gabriel's Educational Center 3 on December 4, 2019.

Based on our review of the Sponsor's records and information provided, the Sponsor had three feeding sites operating during the review period. Gabriel's Educational Center 2 and Gabriel's Educational Center 3 were selected as sample sites. Based on a referral from Program Management, we reviewed meal counts and attendance for Gabriel's Educational Center 1 to verify the Sponsor serves participants on the second shift. Additionally, we observed a supper meal service on January 22, 2020, at the site.

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 December 2019 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 for December 2019, we noted the Sponsor reported 181 participants in the free category, nine participants in the reduced-price category, and 38 participants in the paid category. However, based on our review of the records available, we noted that there were 181 participants in the free category, 10 participants in the reduced-price category, and 37 participants in the paid category.

The differences were based on the following:

Gabriel's Educational Center 2

The Sponsor under reported the number of reduced-price participants by one and over reported the number of paid participants by one.

This is a repeat finding from a previous report dated December 1, 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 ..."

Title 7 of the Code of Federal Regulations, Section 226.15(e)(2) states, "All types of centers, except for emergency shelters and at-risk afterschool care centers, must maintain information used to determine eligibility for free or reduced-price meals in accordance with §226.23(e)(1). For child care centers, such documentation of enrollment must be updated annually, signed by a parent or legal guardian, and include information on each child's normal days and hours of care and the meals normally received while in care."

Recommendation

The Sponsor should maintain all information used to determine eligibility and ensure each participant is classified and reported accurately based on categorical or income eligibility.

2. The Sponsor reported the number of meals from an observed meal service incorrectly

Condition

Gabriel's Educational Center 2

On December 4, 2019, a DHS program monitor observed a supplement service during the approved time listed in TIPS. The monitor observed 51 supplements served. However, the Sponsor reported a total of 54 supplements served.

As a result, three supplements claimed for reimbursement were disallowed.

Gabriel's Educational Center 3

On December 4, 2019, a DHS program monitor observed a breakfast meal service during the approved time listed in TIPS. The monitor observed 31 breakfast meals served. However, the Sponsor reported a total of 28 breakfast meals served.

As a result, three breakfast meals were allowed.

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 meals reported agree with the actual meals served during the approved meal service time.

3. The Sponsor provided menus that did not meet USDA meal pattern requirements

Condition

Based on our review of the documentation provided by the Sponsor for December 2019, the menus provided did not meet the USDA meal pattern requirements.

The Sponsor provided menus that listed grain-based dessert on the following dates:

Date	Menu
12/02/19	Supplement Menu: Sliced bananas, vanilla wafers Grain based dessert: Vanilla Wafers
12/04/19	Breakfast Menu: Milk, apple slices, strawberry pop tarts Grain based dessert: Strawberry pop tarts
12/09/19	Breakfast Menu: Milk, mandarin oranges, Nutri-grain bar Grain based dessert: Nutri-grain bar
12/10/19	Breakfast Menu: Milk, apple slices, oatmeal cereal bar Grain based dessert: Oatmeal Cereal bar

The breakfast cereal served by the Sponsor exceeds the allowable amount of sugar on the following dates:

12/17/19	Breakfast Menu: Milk, fruit cocktail, Cinnamon Toast Crunch cereal Deficiency: Cinnamon Toast Crunch cereal contains 9 grams of sugar per 31 gram serving. This serving size cannot exceed 7 grams of sugar
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12/23/19	Breakfast Menu: Milk, orange wedges, Cinnamon Toast Crunch cereal Deficiency: Cinnamon Toast Crunch cereal contains 9 grams of sugar per 31 gram serving. This serving size cannot exceed 7 grams of sugar
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Due to the new CACFP meal pattern requirements and emphasis on providing technical assistance during the implementation process for meal pattern changes effective October 2017, no meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, “Each childcare 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 (a)(4)(ii) states, “...Breakfast cereals must contain no more than 6 grams of sugar per dry ounce (no more than 21.2 grams sucrose and other sugars per 100 grams of dry cereal”

Title 7 of the Code of Federal Regulations, Section 226.14 (b) states, “Grain-based desserts do not count towards meeting the grains requirement”

Recommendation

The Sponsor should ensure that meals claimed for reimbursement meet the meal patterns established by the USDA.

4. The Sponsor under reported the number of attendance days

Condition

Based on our review of the Claim for Reimbursement for December 2019, the Sponsor reported 3,009 participant days. However, based on the available documentation, we found that there were 3,010 participant days. The difference was based on the following:

Gabriel’s Educational Center 2

The Sponsor reported 868 participant days for Gabriel’s Educational Center 2. However, based on the available documentation, we found that there were 869 participant days.

This is a report finding from a previous report dated December 1, 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 claims are accurate and based on supporting documentation.

5. The Sponsor did not conduct monitoring of its sponsored centers as required

Condition

During our Sponsor visit, we requested documentation of monitoring reviews for all sampled feeding sites. We noted the Sponsor did not meet all monitoring requirements. The following deficiencies were identified:

Gabriel's Educational Center 1

The center was monitored on January 8, 2019 (unable to determine whether the visit was announced or unannounced), July 17, 2019 (unannounced) and October 10, 2019 (unannounced). Deficiencies are as follows:

- Six-month time elapsed between January 8, 2019, and July 17, 2019 visits.
- The forms were not completed in their entirety and pages were missing.
- A five-day reconciliation was not completed to reconcile the past five days of meal service for any of the visits.
- The Sponsor did not require corrective action or provide technical assistance or follow-up when areas of non-compliance were noted.

Gabriel's Educational Center 2

The center was monitored on October 24, 2019 (unannounced). Deficiencies are as follows:

- The site was not monitored three times in the past 12 months with at least two unannounced.
- The monitoring form was not completed in its entirety and pages were missing.
- A five-day reconciliation was not completed to reconcile the past five days of meal service for the one visit.
- The Sponsor did not require corrective action or provide technical assistance or follow-up when areas of non-compliance were noted.

Gabriel's Educational Center 3

The center was monitored on October 10, 2019 (unannounced). Deficiencies are as follows:

- The site was not monitored three times in the past 12 months with at least two unannounced.
- The monitoring form was not completed in its entirety and pages were missing.
- A five-day reconciliation was not completed to reconcile the past five days of meal service for the one visit.
- The Sponsor did not require corrective action or provide technical assistance or follow-up when areas of non-compliance were noted.

This is a report finding from a previous report dated December 1, 2017.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.16(d)(4)(ii) states, "Reviews must examine the meal counts recorded by the facility for five consecutive days during the current and/or prior claiming period. For each day examined, reviewers must use enrollment and

attendance records (except in those outside-school-hours care centers, at-risk afterschool care centers, and emergency shelters where enrollment records are not required) to determine the number of participants in care during each meal service and attempt to reconcile those numbers to the numbers of breakfasts, lunches, suppers, and/or snacks recorded in the facility's meal count for the day..."

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 once 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."

Recommendation

The Sponsor should ensure the required monitoring is completed according to USDA regulations and the forms are completed in their entirety.

6. The Sponsor did not maintain records of infant menus as required

Condition

The Sponsor did not maintain records of infant menus as required. The Sponsor does not claim infants under CACFP; however, they must offer all enrolled participants a meal that complies with CACFP infant meal pattern requirements.

Criteria

The USDA policy memorandum, CACFP 06-2017 Feeding Infants and Meal Pattern Requirements in the Child and Adult Care Food Program; Questions and Answers, states, "Infants enrolled for care at a participating CACFP center or daycare home must be offered a meal that complies with the CACFP infant meal pattern requirements (7 CFR 226.20(b)). CACFP regulations define an enrolled child as "a child whose parent or guardian has submitted to an institution a signed document which indicated that the child is enrolled in child care" (7 CFR 226.2). A center or daycare home may not avoid this obligation by stating that the infant is not "enrolled" in the CACFP, or by citing logistical or cost barriers to offering infant meals. Decisions on offering Program meals must be based on whether the infant is enrolled for care in a participating CACFP center or daycare home, not if the infant is enrolled in the CACFP."

Recommendation

The Sponsor should maintain records of infant menus as required.

7. The Sponsor did not maintain required worker compensation policies

Condition

The Sponsor did not provide worker compensation policies for employees paid with funds from the CACFP. The written compensation policy is a requirement for any employee paid with CACFP funds and must include: rate of pay, hours of work, (including breaks and meal periods), the payment schedule for regular compensation, overtime, compensatory time, holiday pay, benefits awards, severance pay, and payroll tax withholding.

Criteria

FNS instruction 796-2 Revision 4, Financial Management –Child and Adult Care Food Program (VIII I) (23)(c)(1) on page 44 states, “Institutions must establish and maintain a written compensation policy for every element of compensation charged to the Program. At a minimum, the written compensation policy must apply to any individual group of individuals employed by the institution and identify: (a) rates of pay; (b) hours of work, including breaks, and meal periods; and (c) the institutions policy and payment schedule for regular compensation, overtime, compensatory time, holiday pay, benefits, awards, severance pay, and payroll tax withholding. The timing and frequency of the institution’s payments to its employees will follow a routine schedule as directed by its human resource policy...”

Recommendation

The Sponsor should maintain documentation of worker compensation policies for all employees paid with funds from CACFP.

Note: Our observation of the supplement service on December 4, 2019, at Gabriel’s Educational Center 2 revealed no deficiencies. Our observation of the breakfast meal service on December 4, 2019, at Gabriel’s Educational Center 3 revealed no deficiencies. Our observation of the supper meal service on January 22, 2020, at Gabriel’s Educational Center 1 revealed no deficiencies.

Technical Assistance Provided

Technical assistance was provided regarding monitoring requirements, compensation policy requirements and the new meal pattern requirements effective October 2017.

Disallowed Meals Cost

The disallowed meals cost associated with the findings above is below the DHS threshold for repayment.

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

Sam O. Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Latoya Rogers, Program Manager, Gabriel's Educational 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 A

Sponsor of CACFP Affiliated Centers Program Data

Sponsor: Gabriel's Educational Center

Review Month/Year: December 2019

Total Reimbursement: \$14,532.40

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Number of Sites	3	3
Total Attendance	3,009	3,010
Number of Breakfast Meals Served	2,128	2,131
Number of Lunch Meals Served	2,770	2,770
Number of PM Supplements Served	2,943	2,940
Number of Supper Meals Served	105	105
Number of participants in the Free category	181	181
Number of participants in Reduced-price category	9	10
Number of participants in the Paid category	38	37
Total number of participants	228	228

Exhibit B

Affiliated Center Meals Site Data

Sample Site: Gabriel's Educational Center 2
Month: December 2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	18	18
Total Attendance	868	869
Number of Breakfast Meals Served	679	679
Number of Lunch Meals Served	854	854
Number of PM Supplements Served	845	842
Number of participants in the Free category	63	63
Number of participants in Reduced-price category	2	3
Number of participants in the Paid category	8	7
Total number of participants	73	73

Exhibit C

Affiliated Center Meals Site Data

Sample Site: Gabriel's Educational Center 3
Month: December 2019

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled Meals to Meal Counts Sheets
Total Number of Days Food Served	18	18
Total Attendance	599	599
Number of Breakfast Meals Served	476	479
Number of Lunch Meals Served	595	595
Number of PM Supplements Served	594	594
Number of participants in the Free category	30	30
Number of participants in Reduced-price category	0	0
Number of participants in the Paid category	14	14
Total number of participants	44	44