



**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

May 6, 2020

Paul Fitzgerald, Chairman of the Board
The Children's Home
315 Gillespie Road
Chattanooga, Tennessee 37411

Dear Mr. Fitzgerald,

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 The Children's Home (Sponsor), Application Agreement number 00527, beginning on February 19, 2020. Additional information was requested and provided on February 26, 2020. The purpose of this review was to determine if the Sponsor complied with the *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had seven (7) feeding sites operating during the review period. The Chambliss Center for Children at Red Bank (Red Bank), Maurice Kirby Day Care Center (Maurice Kirby), and Pro Re Bona Day Nursery (Pro Re Bona) were selected as the sample sites. We also reviewed the CACFP applications at Children's Academy for Learning (Children's Academy), Newton Child Development Center (Newton) and Volunteer Community School (Volunteer).

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. In addition, we observed a meal service at each of the sample feeding sites during the month of January 2020.

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 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 for January 2020, we noted the Sponsor reported 431 participants in the free category, 88 participants in the reduced-price category, and 41 participants in the paid category. However, based on our review of the records available, we noted that there were 421 participants in the free category, 89 participants in the reduced-price category, and 48 participants in the paid category.

The differences were based on the following:

Children's Academy

Based on our review of the claim for January 2020 for Children's Academy, we noted the Sponsor reported 59 participants in the free category, three (3) participants in the reduced-price category and one (1) participant in the paid category. However, based on our review of the records available, we found 56 participants in the free category, five (5) participants in the reduced-price category and two (2) participants in the paid category.

The differences were based on the following:

- The Sponsor did not have an application on file for one (1) participant reported in the free category for the review period. This participant was reclassified as paid.
- There were two (2) participants reported in the free category whose income was incorrectly classified on the CACFP application. These participants were reclassified as reduced-price.

As a result, the Sponsor overreported the number of participants in the free category by three (3) participants, underreported the reduced-price category by two (2) participants and underreported the paid category by one (1) participant. (See Exhibit B)

Maurice Kirby - sample site

Based on our review of the claim for January 2020 for Maurice Kirby, we noted the Sponsor reported 55 participants in the free category, zero participants in the reduced-price category and zero participants in the paid category. However, based on our review of the records available, we noted that there were 54 participants in the free category.

The differences were based on the following:

- The number of participants reported in the free category was overreported by one (1) participant.

There were 55 participants reported on the Claim for Reimbursement. However, based on our review of the Sponsor's records, we noted that there were 54 participants enrolled in the program.

As a result, the Sponsor overreported the number of participants in the free category by one (1) participant. (See Exhibit C)

Pro Re Bona -sample site

Based on our review of the claim for January 2020 for Pro Re Bona, we noted the Sponsor reported 46 participants in the free category, zero participants in the reduced-price category and zero participants in the paid category. However, based on our review of the records available, we noted that there were 44 participants in the free category, one (1) participant in the reduced-price category and one (1) participant in the paid category.

The differences were based on the following:

- There were two (2) participants reported in the free category whose income was incorrectly classified on the CACFP application. One participant was reclassified as reduced-price and one participant was reclassified as paid.

As a result, the Sponsor overreported the number of participants in the free category by two (2) participants, underreported the reduced-price category one (1) participant and underreported the number of participants in the paid category by one (1) participant. (See Exhibit E)

Red Bank – sample site

Based on our review of the claim for January 2020 for Red Bank, we noted the Sponsor reported 15 participants in the free category, 12 participants in the reduced-price category and 12 participants in the paid category. However, based on our review of the records available, we noted that there were 13 participants in the free category, 11 participants in the reduced-price category and 14 participants in the paid category.

The differences were based on the following:

- The Sponsor did not have an application on file for one (1) participant claimed in the free category and one (1) participant claimed in the reduced-price category for the review period. These participants were reclassified as paid.
- There was one (1) participant reported in the free category whose income was incorrectly classified on the CACFP application. This participant was reclassified as paid.
- The number of participants reported in the paid category was overreported by one (1) participant.

There were 39 participants reported on the Claim for Reimbursement. However, based on our review of the Sponsor's records, we noted that there were 38 participants enrolled in the program.

As a result, the Sponsor overreported the number of participants in the free category by two (2) participants, overreported the number of participants in the reduced-price category one (1) participant and underreported the number of participants in the paid category by two (2) participants. (See Exhibit F)

Volunteer

Based on our review of the claim for January 2020 for Volunteer, we noted the Sponsor reported 30 participants in the free category, three (3) participants in the reduced-price category and five (5) participants in the paid category. However, based on our review of the records available, we found 28 participants in the free category, two (2) participants in the reduced-price category and eight (8) participants in the paid category.

The differences were based on the following:

- There were two (2) participants reported in the free category whose CACFP application did not have a Determining Official's signature or date. These participants were reclassified as paid.
- There was one (1) participant reported in the free category whose income was incorrectly classified on the CACFP application. This participant was reclassified as reduced-price.
- The number of participants reported in the free category was underreported by one (1) participant, the number of participants reported in the reduced-price category was overreported by two (2) participants and the number of participants reported in the paid category was underreported by one (1) participant.

As a result, the Sponsor overreported the number of participants in the free category by two (2) participants, overreported the number of participants in the reduced-price category by one (1) participant and underreported the number of participants in the paid category by three (3) participants. (See Exhibit G)

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 ..."

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 childcare 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."

Title 7 of the Code of Federal Regulations, Section 226.17(b)(8) states, in part, "Child care centers shall collect and maintain documentation of the enrollment of each child, including

information used to determine eligibility for free and reduced price meals in accordance with §226.23(e)(1). ...”

Recommendation

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

2. The Sponsor reported meal counts incorrectly

Condition

Based on our review of the Claim for Reimbursement for January 2020, the Sponsor reported 3,960 breakfast meals, 7,978 lunch meals, 6,977 supplements, and 4,139 supper meals served. However, based on our review of the available documents, we noted that there were 4,238 breakfast meals, 7,960 lunch meals, 6,882 supplements, and 4,139 supper meals served, prior to any meal disallowances.

As a result, 278 breakfast meals served were underreported and 18 lunch meals and 95 supplement meals were overreported. (See Exhibit A)

Maurice Kirby -sample site

Based on our review of the Claim for Reimbursement for January 2020, the Sponsor reported 465 breakfast meals, 816 lunch meals and 681 supplement meals served. However, based on our review of the manual meal counts, we noted that there were 737 breakfast meals, 835 lunch meals and 692 supplement meals served, prior to any meal disallowances.

As a result, 272 breakfast meals, 19 lunch meals and 11 supplement meals served were underreported. (See Exhibit C)

Pro Re Bona -sample site

Based on our review of the claim for reimbursement for January 2020, the Sponsor reported 526 breakfast meals, 566 lunch meals and 377 supplement meals served. However, based on our review of the manual meal counts, we noted that there were 572 breakfast meals, 575 lunch meals and 377 supplement meals served, prior to any meal disallowances.

As a result, 46 breakfast meals and nine (9) lunch meals served were underreported. (See Exhibit E)

Red Bank -sample site

Based on our review of the Claim for Reimbursement for January 2020, the Sponsor reported 627 breakfast meals, 718 lunch meals and 682 supplement meals served. However, based on our review of the manual meal counts, we noted that there were 587 breakfast meals, 670 lunch meals and 576 supplement meals served, prior to any meal disallowances.

As a result, 40 breakfast meals, 48 lunch meals and 106 supplement meals were overreported. (See Exhibit F)

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 claims for reimbursement are completed correctly and based on accurate supporting documents.

3. 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 the test month, the menus provided did not meet the USDA meal pattern requirements. The menus provided had deficiencies as follows:

Maurice Kirby - sample site

Date	Menu	Menu Error	Number of Meals Disallowed
1/21/20	Cheese sandwich crackers, water	Missing second component	37 supplements
1/28/20	Grilled chicken, stir fry, pears, whole grain rolls, milk	Missing vegetable	32 lunches
1/29/20	Cheese sandwich crackers, water	Missing second component	28 supplements
1/30/20	Blueberry muffin, water	Missing second component	29 supplements

Pro Re Bona -sample site

Date	Menu	Menu Error	Number of Meals Disallowed
1/9/20	Chicken Alfredo, chopped chicken, noodles, stir fry veggies, WG rolls, milk	Missing second fruit or vegetable	25 lunches
1/28/20	Grilled chicken, stir fry, whole grain rolls, pears, milk	Missing vegetable	24 lunches
1/29/20	Cheese sandwich crackers, water	Missing second component	21 supplements
1/30/20	Blueberry muffin, water	Missing second component	16 Supplements

Red Bank - sample site

Date	Menu	Menu Error	Number of Meals Disallowed
1/8/20	Grilled cheese on WG bread, chicken noodle soup, fruit cocktail, milk	missing second vegetable	32 lunches

As a result, 113 lunch meals and 131 supplement meals claimed were disallowed. (See Exhibits C E and F)

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

The infant menus provided had deficiencies as follows:

Maurice Kirby -sample site

Infant OW: 10 months

Date	Meal	Menu	Missing component
1/6/20	Supplement	Infant formula, mango baby food	Grain
1/7/20	Supplement	Infant formula, pear/raspberry baby food	Grain
1/8/20	Supplement	Infant formula, banana/strawberry baby food	Grain
1/10/20	Supplement	Infant formula, mango baby food	Grain
1/13/20	Supplement	Infant formula, pineapple/pear baby food	Grain
1/15/20	Supplement	Infant formula, apple baby food	Grain
1/16/20	Breakfast	No Menu	
1/16/20	Supplement	Infant formula, pineapple/pear baby food	Grain
1/17/20	Supplement	Infant formula, mango baby food	Grain
1/21/20	Breakfast	No Menu	
1/21/20	Supplement	Infant formula, strawberry/banana baby food	Grain
1/22/20	Breakfast	No Menu	
1/22/20	Lunch	Infant formula, turkey and rice	Fruit or vegetable
1/22/20	Supplement	Infant formula, fruit	Grain
1/23/20	Breakfast	No Menu	
1/23/20	Lunch	Infant formula, turkey and rice	Fruit or vegetable
1/27/20	Breakfast	No Menu	
1/27/20	Lunch	Infant formula, turkey and rice	Fruit or vegetable
1/27/20	Supplement		Grain
1/28/20	Breakfast	No Menu	
1/28/20	Supplement	Infant formula, fruit	Grain
1/29/20	Breakfast	Fruit	Infant formula, cereal/meat/meat alternate
1/29/20	Lunch	Infant formula, beef and macaroni	Fruit or vegetable
1/29/20	Supplement	Infant formula, fruit	Grain
1/31/20	Breakfast	No Menu	Grain
1/31/20	Supplement		Grain

Infant AA: 9 months

Date	Meal	Menu	Missing component
1/9/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/9/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/13/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/13/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/14/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/14/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/15/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/15/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/15/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/16/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/16/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/17/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/17/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/17/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/23/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/23/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/23/20	Supplement	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins
1/24/20	Lunch	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins

1/24/20	Supplement	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins
1/27/20	Breakfast	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins
1/27/20	Lunch	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins
1/27/20	Supplement	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins
1/28/20	Breakfast	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins
1/29/20	Supplement	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins
1/30/20	Breakfast	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins
1/30/20	Lunch	Foods not specific	Infant formula, cereal, fruits, vegetables, proteins

Infant MB: 10 months

Date	Meal	Menu	Missing component
1/6/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/6/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/6/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/7/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/7/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/8/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/8/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/8/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/9/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/9/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/10/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/10/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/14/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/14/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/14/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/28/20	Lunch	Infant formula, chicken, illegible fruit/vegetable	Fruit or vegetable
1/29/20	Breakfast	Infant formula, multi-grain cereal, illegible fruit or vegetable	Fruit or vegetable
1/30/20	Lunch	Infant formula, chicken	Fruit or vegetable
1/31/20	Lunch	Infant formula, chicken	Fruit or vegetable

Infant AM: 11 months

Date	Meal	Menu	Missing component
1/6/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/6/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/6/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/7/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/7/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/8/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/8/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/8/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/9/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/9/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/9/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/13/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/13/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/13/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/15/20	Breakfast	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/15/20	Lunch	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/15/20	Supplement	Foods not listed	Infant formula, cereal, fruits, vegetables, proteins
1/23/20	Supplement	Infant formula, peaches	Cereal or cracker
1/24/20	Supplement	Infant formula, ready to	Fruit or vegetable

		eat cereal, illegible fruit or vegetable	
--	--	------------------------------------------	--

Pro Re Bona -sample site

Infant WA: 8 months

Date	Meal	Menu	Missing component
1/7/20	Supplement	Infant formula, crackers	Fruit or vegetable
1/9/20	Supplement	Infant formula, crackers	Fruit or vegetable
1/14/20	Supplement	Infant formula, crackers	Fruit or vegetable
1/22/20	Supplement	Infant formula, crackers	Fruit or vegetable
1/27/20	Breakfast	No Menu	
1/28/20	Breakfast	No Menu	
1/28/20	Lunch	No Menu	
1/28/20	Supplement	No Menu	
1/29/20	Breakfast	No Menu	
1/29/20	Lunch	No Menu	
1/29/20	Supplement	No Menu	
1/30/20	Breakfast	No Menu	
1/30/20	Lunch	No Menu	
1/30/20	Supplement	No Menu	
1/31/20	Breakfast	No Menu	
1/31/20	Lunch	No Menu	
1/31/20	Supplement	No Menu	

Infant FJ: 8 months

Date	Meal	Menu	Missing component
1/6/20	Supplement	Infant formula	Fruit or vegetable, grain
1/7/20	Supplement	Infant formula	Fruit or vegetable, grain
1/8/20	Supplement	No foods indicated	Infant formula, fruit or vegetable, grain
1/9/20	Supplement	Infant formula	Fruit or vegetable, grain
1/10/20	Supplement	Infant formula	Fruit or vegetable, grain
1/13/20	Supplement	Infant formula	Fruit or vegetable, grain
1/14/20	Supplement	Infant formula	Fruit or vegetable, grain
1/15/20	Supplement	Infant formula	Fruit or vegetable, grain

Infant WC: 8 months

Date	Meal	Menu	Missing component
1/13/20	Supplement	Infant formula	Fruit or vegetable, grain
1/15/20	Breakfast	Not on attendance	
1/15/20	Lunch	Not on attendance	
1/15/20	Supplement	Not on attendance	
1/28/20	Breakfast	No menu	
1/28/20	Lunch	No menu	
1/28/20	Supplement	No menu	
1/29/20	Breakfast	Not on attendance	
1/29/20	Lunch	Not on attendance	
1/29/20	Supplement	Not on attendance	
1/30/20	Breakfast	No menu	
1/30/20	Lunch	No menu	
1/30/20	Supplement	No menu	

1/31/20	Breakfast	No menu	
1/31/20	Lunch	No menu	
1/31/20	Supplement	No menu	

Red Bank -sample site

Infant JS: 8 months

Date	Meal	Menu	Missing component
1/2/20	Breakfast	Not provided	Formula or breastmilk, cereal, fruit or vegetable
1/2/20	Lunch	Not provided	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/3/20	Breakfast	Not provided	Formula or breastmilk, cereal, fruit or vegetable
1/3/20	Lunch	Not provided	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/6/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/6/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/7/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/7/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/8/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/8/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/9/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/9/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/10/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/10/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/13/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/13/20	Lunch	Breastmilk	Cereal or meat/meat alternate, fruit or vegetable
1/14/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/14/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/15/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/15/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/16/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/16/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/17/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/17/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/20/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/20/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/21/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/21/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/22/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/22/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/23/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated

1/23/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/24/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/24/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/27/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/27/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/28/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/28/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/29/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/29/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/30/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/30/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/31/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/31/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated

Infant MS: 8 months

Date	Meal	Menu	Missing component
1/2/20	Breakfast	Not provided	Formula or breastmilk, cereal, fruit or vegetable
1/2/20	Lunch	Not provided	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/3/20	Breakfast	Not provided	Formula or breastmilk, cereal, fruit or vegetable
1/3/20	Lunch	Not provided	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/6/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/6/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/7/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/7/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/9/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/9/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/10/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/10/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/13/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/13/20	Lunch	Breastmilk underlined	cereal or meat/meat alternate, fruit or vegetable
1/14/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/14/20	Lunch	Breastmilk underlined	cereal or meat/meat alternate, fruit or vegetable
1/15/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/15/20	Lunch	Breastmilk underlined	cereal or meat/meat alternate, fruit or vegetable
1/16/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/16/20	Lunch	Breastmilk underlined	cereal or meat/meat alternate, fruit or vegetable
1/17/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/17/20	Lunch	Breastmilk underlined	cereal or meat/meat alternate, fruit or vegetable
1/20/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/20/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable

1/21/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/21/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/22/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/22/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/23/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/23/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/24/20	Breakfast	Oatmeal, vegetable	Breastmilk or infant formula not indicated
1/24/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/27/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/27/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/28/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/28/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/29/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/29/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/30/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/30/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/31/20	Breakfast	Oatmeal, vegetable	Breastmilk or formula not indicated
1/31/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated

Infant ET: 8 months

Date	Meal	Menu	Missing component
1/13/20	Breakfast	Oatmeal, vegetable	Formula or breastmilk
1/13/20	Lunch	Breastmilk underlined	cereal or meat/meat alternate, fruit or vegetable
1/14/20	Breakfast	Oatmeal, vegetable	Formula or breastmilk
1/14/20	Lunch	No foods listed	Infant formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/15/20	Breakfast	Oatmeal, vegetable	Formula or breastmilk
1/15/20	Lunch	No foods listed	cereal or meat/meat alternate, fruit or vegetable
1/16/20	Breakfast	Oatmeal, vegetable	Formula or breastmilk
1/16/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/17/20	Breakfast	Oatmeal, vegetable	Formula or breastmilk
1/17/20	Lunch	No foods listed	Formula or breastmilk, cereal or meat/meat alternate, fruit or vegetable
1/22/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/22/20	Lunch	Oatmeal, carrots	Formula or breastmilk not indicated
1/23/20	Breakfast	Oatmeal, fruit	Breastmilk or infant formula not indicated
1/23/20	Lunch	Oatmeal, vegetable	Formula or breastmilk not indicated
1/24/20	Breakfast	Oatmeal, fruit	Formula or breastmilk not indicated
1/24/20	Lunch	Oatmeal, squash	Formula or breastmilk not indicated
1/28/20	Breakfast	Oatmeal, fruit	Breastmilk or formula not indicated
1/28/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/29/20	Breakfast	Oatmeal, fruit	Breastmilk or formula not indicated
1/29/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/30/20	Breakfast	Oatmeal, fruit	Breastmilk or formula not indicated
1/30/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated
1/31/20	Breakfast	Oatmeal, fruit	Breastmilk or formula not indicated
1/31/20	Lunch	Oatmeal, vegetable	Breastmilk or formula not indicated

Due to the new CACFP infant meal pattern requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

In addition to above menus deficiencies, the menus provided included prepared or combination foods that did not contain sufficient protein for all age groups. The menus provided had deficiencies as follows:

Maurice Kirby -sample site

Date	Menu	Menu Error	Lunches
1/10/20	Ravioli, WG bread, steamed broccoli, pears, milk	Insufficient protein 3-5-year-old	29
1/17/20	Tuna fish, crackers, carrots, peaches, milk	Insufficient protein	42
1/24/20	Chicken salad sandwich, WG bread, mixed vegetables, milk	Insufficient protein	34
1/31/20	Bologna sandwich, WG bread, stir fry veggies, baked apples, milk	Insufficient protein	38

Pro Re Bona -sample site

Date	Menu	Menu Error	Lunches
1/10/20	Ravioli with cheese, WG bread, broccoli, pears, milk	Insufficient protein 3-5-year-old	16
1/17/20	Tuna fish, crackers, carrots, peaches	Insufficient protein	36
1/24/20	Hi Ho crackers, ½ slice cheese, water	Insufficient protein	16
1/31/20	Grilled Bologna, WG bread, stir fry veggies, baked apple slices, milk	Insufficient protein 3-5-yr-old	21

Red Bank-sample site

Date	Menu	Menu Error	Lunches
1/9/20	Ravioli, cabbage, pears, milk	Insufficient protein 3-5-year-old	15
1/15/20	Cheese toast on WG bread, vegetable soup, mandarin oranges, milk	Insufficient protein	33
1/17/20	Ravioli, mixed green salad, banana, milk	Insufficient protein 3-5-year-old	16

Due to the new CACFP meal patterns requirements and emphasis on providing technical assistance during the implementation process, there were no meals disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.17(b)(4) states, in part, “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 (c)(1) states, in part, “Fluid milk, vegetables or fruit, or portions of both, and grains are required components of the breakfast meal.”

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 226.20(c)(3) states, “Serve two of the following five components: Fluid milk, meat and meat alternates, vegetables, fruits, and grains. Fruit juice, vegetable juice, and milk may comprise only one component of the snack. ...”

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.

4. The Sponsor served milk substitutes not nutritionally equivalent to cow’s milk

Condition

Our review of the requests for service of milk substitutes to participants at Pro Re Bona, and the labels of the substitutes used by the Sponsor, found that milk substitutes were not nutritionally equivalent to cow’s milk as required by Program regulations. Meals were found insufficient as follows:

Participant	Date	Breakfast	Lunch	Supplement
KF	1/17/20	1	1	
	1/21/20	1	1	
	1/22/20	1	1	
	1/23/20	1	1	
	1/24/20	1	1	
	1/27/20	1	1	1
	1/28/20	1	1	
	1/29/20	1	1	
	1/30/20	1	1	
	1/31/20	1	1	
	Total		10	10
Da L	1/6/20	1	1	
	1/7/20	1	1	
	1/8/20	1	1	
	1/9/20	1	1*	
	1/10/20	1	1	
	1/13/20	1	1	
	1/14/20	1	1	
	1/15/20	1	1	
	1/16/20	1	1	
	1/17/20	1	1	
	1/21/20	1	1	
	1/22/20	1	1	
	1/23/20	1	1	
	1/24/20	1	1	
1/27/20	1	1		
Total		15	14	0
Di L	1/6/20	1	1	
	1/7/20	1	1	
	1/8/20	1	1	1
	1/9/20	1	1*	1

	1/10/20	1	1	1
	1/13/20	1	1	
	1/14/20	1	1	
	1/15/20	1	1	1
	1/16/20	1	1	
	1/17/20	1	1	
	1/21/20	1	1	
	1/22/20	1	1	
	1/23/20	1	1	
	1/24/20	1	1	
	1/27/20	1	1	
	1/30/20	1	1	
	1/31/20	1	1	
Total		17	16	4

*meal previously disallowed due to menu error

As a result, 42 breakfast meals, 40 lunch meals and five (5) supplements claimed were disallowed. (See Exhibit E)

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...”

USSA Memo CCFP 17-2016 states that, “Non-dairy beverages must be nutritionally equivalent to milk and meet the nutritional standards for fortification of calcium, protein, vitamin A, Vitamin D, and other nutrients found in cow’s milk. The nutrient standards for non-dairy beverages are outlined in the CACFP regulations at *Title 7 of the Code of Federal Regulations, Section 226.20(g)(3)*.”

Recommendation

The sponsor should compare nutrition labels from milk substitutes to Program nutrition requirements to ensure adequate milk substitutes are required when requested for participants.

5. The Sponsor did not serve a whole grain-rich component once per day as required

Condition

Pro Re Bona -sample site

Based on our review of the menus provided, the Sponsor did not document a whole grain component was served once per day as required on January 29, 2020.

Red Bank-sample site

Based on our review of the menus provided, the Sponsor did not document a whole grain component was served once per day as required on January 10, 14, 17, 20, 24 and 29, 2020.

Due to the new CACFP meal patterns requirements and emphasis on providing technical assistance during the implementation process, there were no meals 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)(a)(b) states “At least one serving per day, across all eating occasions of bread, cereals, and grains, must be whole grain-rich. Whole grain-rich foods contain at least 50 percent whole grains and the remaining grains in the food are enriched and must meet the whole grain-rich criteria specified in FNS guidance.”

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 menus meet the meal patterns established by the USDA.

6. The Sponsor provided menus that contained grain-based desserts as a component

Condition

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

Date	Sample Site	Menu	Supplements
1/9/20	Maurice Kirby	Shortbread cookies, milk	35
1/9/20	Pro Re Bona	Shortbread cookies, milk	17
1/24/20	Red Bank	Shortbread cookies, 100% grape juice	28

Due to the new CACPF meal patterns requirements and emphasis on providing technical assistance during the implementation process, there were no meals 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)(iii) states, “Grain-based desserts do not count towards meeting the grains requirement.”

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 menus meet the meal patterns established by the USDA.

7. 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 all three sample sites. 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 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.... 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.

8. The Sponsor maintained inconsistent meal count records

Condition

Based on our review of the documents provided, we noted that the Sponsor maintained a set of electronic meal count and attendance records and a manual set of meal count and attendance records used in individual classrooms. The Sponsor utilized the electronic records to complete the claim for reimbursement. However, we based this review on the manual sets records because they most likely reflected point of service meal counts. We found the two sets (electronic and manual) of records matched only rarely.

Sample Site	Number of meals where electronic records matched manual records		
	Breakfast	Lunch	Supplement
Maurice Kirby Day Care Center	0	0	3
Pro Re Bona Day Nursery	1	2	2
Chambliss Center for Children at Red Bank	1	1	1

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 226.17(b)(9) states, "Each childcare center must maintain daily records of time of service meal counts by type (breakfast, lunch, supper, and snacks) served to enrolled children..."

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents.

Technical Assistance Provided

The Sponsor requested technical assistance regarding manual and electronic records. This request was forwarded to Program specialists for further assistance. The sponsor also requested technical assistance regarding infant and child meal patterns. Information was provided via a series of email messages which included grain requirements, acceptable milk substitutes, creditable infant meal components and documentation, and determining adequate protein content. Additionally, technical assistance was given regarding the updated "And Justice For All" poster as the new poster was not displayed at Pro Re Bona.

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 \$524.74.

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 exhibits. ***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

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

Please note that the amount of disallowed cost is subject to an interest charge. The interest charge will be waived if your revised claim 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, 16th 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 meals 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.

Sincerely,



Sam O. Alzoubi, CFE
Director of Audit Services

Exhibits

cc: Philip Acord, President/CEO, The Children's Home
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**Verification of CACFP Sponsor Claim**

Sponsor: The Children's Home
Review Month/Year: January 2020
Total Reimbursement: \$52,512.91

Program Area	Reported on Claim	Reconciled to Documentation
Total Number of Centers	7	7
Total CACFP Food Service Days	22	22
Total Attendance	9,295	9,267
Number of Participants in the Free Category	431	421
Number of Participants in the Reduced-Price Category	88	89
Number of Participants in the Paid Category	41	48
Number of Breakfasts Served	3,960	4,196
Number of Lunches Served	7,978	7,807
Number of Supplements Served	6,977	6,746
Number of Suppers Served	4,139	4,139

EXHIBIT B**Verification of CACFP Sponsored Center Claim (Actual Count)**

Site: Children's Academy

Program Area	Reported on Claim	Reconciled to Documentation
Total CACFP Food Service Days	21	21
Number of Participants in Free Category	59	56
Number of Participants in Reduced-Price Category	3	5
Number of Participants in Paid Category	1	2

CACFP applications only were reviewed at this site to meet sampling criteria

EXHIBIT C**Verification of CACFP Sponsored Center Claim****Sample Site: Maurice Kirby**

Program Area	Reported on Claim	Reconciled to Documentation
Total CACFP Food Service Days	21	21
Total Attendance	823	838
Number of Participants in Free Category	55	54
Number of Participants in Reduced-Price Category	0	0
Number of Participants in Paid Category	0	0
Number of Breakfasts Served	465	737
Number of Lunches Served	816	803
Number of Supplements Served	681	598

EXHIBIT D**Verification of CACFP Sponsored Center Claim (Actual Count)****Site: Newton**

Program Area	Reported on Claim	Reconciled to Documentation
Total CACFP Food Service Days	21	21
Number of Participants in Free Category	31	31
Number of Participants in Reduced-Price Category	1	1
Number of Participants in Paid Category	0	0

CACFP applications only were reviewed at this site to meet sampling criteria

EXHIBIT E**Verification of CACFP Sponsored Center Claim****Sample Site: Pro Re Bona**

Program Area	Reported on Claim	Reconciled to Documentation
Total CACFP Food Service Days	21	21
Total Attendance	573	580
Number of Participants in Free Category	46	44
Number of Participants in Reduced-Price Category	0	1
Number of Participants in Paid Category	0	1
Number of Breakfasts Served	526	530
Number of Lunches Served	566	486
Number of Supplements Served	377	335

EXHIBIT F**Verification of CACFP Sponsored Center Claim****Sample Site: Red Bank**

Program Area	Reported on Claim	Reconciled to Documentation
Total CACFP Food Service Days	22	22
Total Attendance	725	675
Number of Participants in Free Category	15	13
Number of Participants in Reduced-Price Category	12	11
Number of Participants in Paid Category	12	14
Number of Breakfasts Served	627	587
Number of Lunches Served	718	640
Number of Supplements Served	682	576

EXHIBIT G

Verification of CACFP Sponsored Center Claim (Actual Count)

Site: Volunteer

Program Area	Reported on Claim	Reconciled to Documentation
Total CACFP Food Service Days	22	22
Number of Participants in Free Category	30	28
Number of Participants in Reduced-Price Category	3	2
Number of Participants in Paid Category	5	8

CACFP applications only were reviewed at this site to meet sampling criteria



**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

May 6, 2020

Paul Fitzgerald, Chairman of the Board
The Children's Home
315 Gillespie Road
Chattanooga, Tennessee 37411

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 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 exhibits.

Institution Name:	The Children's Home
Institution Address:	315 Gillespie Road; Chattanooga, Tennessee 37411-3105
Agreement Numbers:	00527
Amount Due:	\$524.74
Due Date:	June 8, 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 meals 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.

Thank you for your attention