



**STATE OF TENNESSEE  
DEPARTMENT OF HUMAN SERVICES**

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**BILL LEE**  
GOVERNOR

**DANIELLE W. BARNES**  
COMMISSIONER

June 2, 2020

Veronica Finnie, Owner  
Yale Road Learning Center  
4400 Yale Road  
Memphis, Tennessee 38128-3614

Dear Ms. Finnie,

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 Yale Road Learning Center (Sponsor), Application Agreement number 00571, during the period of April 09, 2020, through April 23, 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. We observed a lunch meal service on January 23, 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 93 participants in the free category, 13 participants in the reduced-price category, and six participants in the paid category. However, Based on our review of the Sponsor's records, we noted that there were 93 participants in the free category, 13 participants in the reduced-price category, and seven participants in the paid category. The difference was based on the following:

The Sponsor under reported the number of participants in the paid category by one.

There were 112 participants reported on the Claim for Reimbursement. However, based on our review of the Sponsor's records, we found there were 113 participants enrolled in the program.

***This is a repeat finding from a previous report dated April 16, 2018.***

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 the number of participants is reported accurately and based on the number of enrolled participants in attendance.

**2. The Sponsor reported the number of supplements incorrectly**

Condition

Our review of the Claim for Reimbursement noted the Sponsor reported 1,548 breakfast meals, 1,474 lunch meals, and 1,711 supplements served. However, based on our review of the documents provided, we noted that the Sponsor served 1,548 breakfast meals, 1,474 lunch meals, and 1,715 supplements.

As a result, the Sponsor under reported the number of supplements by four.

***This is a repeat finding from a previous report dated April 16, 2018.***

### 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 the number of meals served is accurately reported documentation is available to support the claim.

### **Observation**

During our on-site visit on January 23, 2020, we reviewed the menus and noted that the infant menus for the 6-11 month old participants had missing fruit and/or vegetable components on the supplement menus. Technical assistance was provided at that time regarding infant meal patterns. The Sponsor did not claim these meals for the time frame of January 1-22, 2020.

### **Technical Assistance Provided**

Technical assistance was provided regarding recordkeeping and reporting participants and infant meal pattern requirements.

### **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](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: Bernadette White, Director, Yale Road Learning 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: Yale Road Learning Center**

**Review Month/Year: January 2020**

**Total Meal Reimbursement Received: \$9,165.31**

<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	21	21
Total Attendance	1,830	1,830
Percentage of Participants in the Free or Reduced-price Category (For Proprietary Center Only)	XXXXX	94%
Number of Breakfasts Served	1,548	1,548
Number of Lunches Served	1,474	1,474
Number of P.M. Supplements Served	1,711	1,715
Number of Participants in Free Category	93	93
Number of Participants in Reduced-Price Category	13	13
Number of Participants in Paid Category	6	7
Total Number of Participants	112	113