



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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Certified Mail - Return Receipt # 7017066000035706781

September 20, 2018

Rufus Vester, Board Chairman
Rosman Randel, Executive Director
Giving Youth A Chance
476 Lipford Street
Memphis, Tennessee 38112-2922

RE: Notice of Serious Deficiency for Summer Food Services Program (SFSP) Agreement Number 00-033 and Demand for Overpayment

Dear Mr. Vester,

The Department of Human Services (DHS) – Division of Audit Services staff conducted an unannounced on-site review of the Summer Food Services Program (SFSP) at Giving Youth A Chance, Application Agreement Number 00033, on July 30, 2018 – August 3, 2018 and August 6, 2018 – August 8, 2018. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations (CFR)* applicable parts, applicable agreement, and applicable Federal and State regulations.

Based on our review of the Sponsor's records and information provided, the Sponsor had 45 feeding sites operating during the review period. **0021 Oakhaven Boys & Girls Club, 0131 Perfecting Gifts, Inc. Fellowship of Believers, 0040 Zion Temple C.O.G.I.C., 0105 Summit Park Apartments, 0019 New Life Holiness Church, 0090 Sunrise Terrace Apartments, 0132 Sherwood Forest Apartments, 0050 Bent Tree Apartments and 0127 Memphis Dangerous Pantherettes** were selected as sample sites for our review.

Background

SFSP 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 SFSP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) to seek 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 meal services during our site visits throughout the review period.

SERIOUS DEFICIENCY DETERMINATION

Based on the monitoring review, the Department has determined that Giving Youth A Chance is seriously deficient in its operation of the SFSP. In addition, the Department has identified Rufus Vester, Board Chairman and Rosman Randel, Executive Director as responsible for the serious deficiencies in light of their responsibility for the overall management of Giving Youth A Chance's SFSP.

If Giving Youth A Chance does not fully and permanently correct all of the serious deficiencies and submit documentation of the corrective action by the due date, the Department will:

- Propose to terminate Giving Youth A Chance's, agreement to participate in the SFSP.

The authorization for this action is found in Paragraph 2.m. of your SFSP Provider Agreement and in the SFSP regulations at 7 C.F.R. § 225.11(c). You may not appeal a finding of serious deficiency.

SERIOUS DEFICIENCIES AND REQUIRED CORRECTIVE ACTION

The following paragraphs detail each serious deficiency and the corrective action required.

Our review of the Sponsor's records for June 2018 disclosed the following:

1. The Sponsor reported the number of meals as served incorrectly

Condition

Breakfast meals:

The claim for reimbursement summary for June 2018 reported 3,124 first breakfast meals and 257 second meals served. The Sponsor was reimbursed for 62 second breakfast meals, the allowable amount not to exceed 2% of first meals, for a total of 3,186 breakfasts. However, based on our review of the Sponsor's records, we noted 3,132 first breakfast meals and 262 second breakfast meals served. The total allowable second meals cannot exceed 2% of first meals, therefore, the Sponsor can only be reimbursed for 63 second breakfasts. The first breakfast meals were under reported by eight. The second breakfasts were under reported by five, and the number of allowable second breakfast meals increased by one. This resulted in a total of 3,195 breakfast meals prior to any disallowances. The Sponsor under reported the number of breakfast meals by nine.

Lunch meals:

The claim for reimbursement summary for June 2018 reported 25,083 first lunch meals and 1,149 second meals served. The Sponsor was reimbursed for 502 second lunch meals, the allowable amount not to exceed 2% of first meals, for a total of 25,585 lunches. However, based on our review of the Sponsor's records, we noted 25,393 first lunch meals and 1,420 second lunch meals served. The total allowable second meals cannot exceed 2% of first meals, therefore, the Sponsor can only be reimbursed for 508 second lunches. This resulted in a total of 25,901 reconciled lunches prior to any disallowances. The number of first lunch meals was under reported by 310, and the number of allowable second lunch meals increased by six. The Sponsor under reported the number of lunches by 316.

PM Supplement meals:

The claim for reimbursement summary for June 2018 reported 25,354 first pm supplement meals and 918 second meals served. The Sponsor was reimbursed for 507 second pm supplements, the allowable amount not to exceed 2% of first meals, for a total of 25,861 pm supplement meals. However, based on our review of the Sponsor's records, we noted 25,526 first pm supplement meals and 1,074 second pm supplement meals served. The total allowable second meals cannot exceed 2% of first meals therefore the Sponsor can only be reimbursed for 511 second pm supplement meals. This resulted in a total of 26,037 reconciled pm supplement meals prior to any disallowances. The number of first pm supplement meals was under reported by 172, and the allowable second pm supplement meals increased by four. The Sponsor under reported the number of pm supplement meals by 176.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

Recommendation

The Sponsor should ensure claims for reimbursement are completed based on proper supporting documents.

2. The Sponsor overstated the number of meals eligible for reimbursement

Condition

The Sponsor claimed meals as served for which the meal count sheets indicated that more or fewer meals were served. For example, On June 26, 2018, the meal count sheet showed that 49 meals marked as meals served, however, the Sponsor claimed 50 meals as served, resulting in one meal disallowed. Below is a summary of the overstated meals:

Site Name	First Meals Allowed/ Disallowed	Second Meals Allowed/ Disallowed	Dates of Meal Allowance/ Disallowanc e
0023 Porter-Goodwill Boys & Girls Club	+3 pm supplement		06/13/18
New Galilee Missionary Baptist Church	-1 pm supplement		06/26/18
0105 Summit Park Apartments		-5 lunches	06/27/18
		-10 pm supplements	06/11/18
		-11 pm supplements	06/19/18
		-2 pm supplements	06/20/18
		-5 pm supplements	06/27/18

*Note: Due to the 2% allowance restriction of second meals, only 17 second lunches

and 17 2 nd pm supplements were allowed for the site. As a result, five second lunch meals and 17 second pm supplement meals were disallowed. The additional second pm supplement meals are listed above for observation.			
Ira Samelson, Jr. Boys & Girls Club		-10 breakfasts	06/18/18
		-5 breakfasts	06/19/18
		-1 breakfasts	06/25/18
		-7 lunches	06/18/18
		-1 lunches	06/20/18
		-5 lunches	06/26/18
		-1 lunch	06/27/18
		-8 lunches	06/29/18
Sycamore View Boys & Girls Club	+1 pm supplement		06/27/18

As a result 16 second breakfast meals, 27 second lunch meals, 17 second pm supplement meals were disallowed and three first pm supplement meals were allowed.

Criteria

According to the USDA SFSP Administration Guide 2016 edition, pages 66 and 184, meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported.

According to the USDA SFSP Administrative Guide 2016 edition, pages 139 and 184, all sponsors must use daily site records in order to document the number of program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. They may have their monitors pick up site reports on designated days, or the site supervisors may be asked to mail the records to the sponsor’s office. When they collect the site records, sponsors should check for the site supervisor’s signature.

Recommendation

The Sponsor should ensure site personnel count meals as they are served, to ensure that an accurate count of meals served is obtained and reported.

3. A meal count sheet indicated that an unapproved meal was claimed

Condition

The June 27, 2018 meal count sheet form for **0023 Porter-Goodwill Boys & Girls Club** indicated that a breakfast meal was claimed as a supplement meal, and 100 meals were documented as served. **Porter Goodwill Boys & Girls Club** was approved to claim a lunch meal and a pm supplement meal. As a result, 100 pm supplement meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.16 (c)(6) states, “The sponsor shall claim for reimbursement only the type(s) of meals for which it is approved under its agreement with the State agency.”

Recommendation

The Sponsor should ensure meal count sheets are completed accurately and indicate the correct meal type is served.

4. The number of meals reported during a meal observation was incorrect

Condition

The Sponsor did not correctly claim the meals observed by audit services staff during a site visits as follows:

On June 20, 2018, we completed an unannounced site visit to **0090 Sunrise Terrace Apartments** to observe the pm supplement meal service. Audit Services staff observed 19 first pm supplement meals and zero second meals being served; however, according to the meal count sheet submitted, the Sponsor claimed 22 first meals and zero seconds served on that date. As a result, three first pm supplement meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9(d)(5) states “... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question....”

Recommendation

The Sponsor should ensure site personnel perform and submit accurate meal count sheets daily.

5. The Sponsor’s meal count forms were altered or completed before the meal service

This is a Serious Deficiency

Condition

Site supervisors were not appropriately keeping records on a daily basis as required Documentation is noted as follows:

We reviewed the meal count records for **Memphis Dangerous Pantherettes** and found that the following meal count sheets were photocopied with the signatures and other site information was populated. The dates were also altered with whiteout.

Site Name	Number of first meal disallowances	Number of second meal disallowances	Date of meal disallowance
0127 Memphis Dangerous Pantherettes			
	75 pm supplement meals		06/12/18
	75 pm supplement meals		06/13/18
	75 pm supplement meals		06/14/18
	75 pm supplement		06/15/18

	meals		
	75 pm supplement meals		06/18/18
	75 pm supplement meals		06/19/18
	75 pm supplement meals		06/20/18
	75 pm supplement meals		06/21/18
	75 pm supplement meals		06/22/18
	75 pm supplement meals		06/25/18
	75 pm supplement meals		06/26/18
	75 pm supplement meals		06/27/18
	63 pm supplements meals	12 pm supplement meals	06/28/18
	75 pm supplement meals		06/29/18
*Note: The site did not claim second meals. Therefore the 12 second supplements were validated per the meal count sheet but were not disallowed. They are listed above as an observation.			

The meal count records reviewed at **Sycamore View Boys & Girls Club** revealed that a duplicate meal count sheet was used for one day, and the date on another meal count sheet was altered for the dates below:

0032 Sycamore View Boys & Girls Club			
	147 pm supplement meals	3 pm supplement meals	06/15/18 duplicate of 6/14/18
	128 pm supplement meals	2 pm supplement meals	06/19/18 date was whited out and written in

The meal count records viewed at **Miracle of Redemption** had a breakfast and lunch template attached, which was altered daily. The meals already had the point of service tallies and other pertinent information populated. Meals must be marked at the actual point of service and signed daily to ensure records are accurate and true. The meals listed below are disallowed:

0017 Miracle of Redemption			
	25 breakfasts meals	2 breakfasts meals	06/11/18
	25 lunch meals	4 lunch meals	06/11/18
	23 breakfasts meals	3 breakfasts meals	06/13/18
	23 lunch meals	7 lunch meals	06/13/18
	28 breakfasts meals	1 breakfast meal	06/15/18
	28 lunch meals	4 lunch meals	06/15/18

	33 breakfasts meals	2 breakfasts meals	06/18/18
	36 lunch meals	6 lunch meals	06/18/18
	34 breakfasts meals	4 breakfasts meals	06/20/18
	41 lunch meals		06/20/18
	39 breakfasts meals	1 breakfasts meal	06/22/18
	39 lunch meals	1 lunch meal	06/22/18
	32 breakfasts meals	8 breakfasts meals	06/25/18
	32 lunch meals	8 lunch meals	06/25/18
	40 breakfasts meals		06/27/18
	40 lunch meals		06/27/18
	35 breakfasts meals	7 breakfasts meals	06/29/18
	35 lunch meals	7 lunch meals	06/29/18
*Note: Due to the 2% second allowance restriction, only 6 second breakfasts and 5 second lunches were allowed for the site and will be disallowed for the noncompliance listed. The additional second meals are listed above for observation.			

The records reviewed at **0065 Lexington Apartments** revealed that duplicate meal count sheets for the dates listed below were used. The dates were altered with whiteout:

0065 Lexington Apartments			
	15 lunch meals	5 lunch meals	06/22/18 duplicate of 06/21/18
	15 pm supplements	4 pm supplements	06/22/18 duplicate of 06/21/18

As a result, 1,328 first supplement and nine second supplements, 289 first breakfasts and six second breakfasts, and 314 first lunches and 10 second lunches were disallowed.

Criteria

According to the USDA SFSP Administration Guide 2016 edition, pages 66 and 184, meals must be counted at the actual point of service, i.e., meals are counted as they are served, to ensure that an accurate count of meals served is obtained and reported.

According to the USDA SFSP Administrative Guide 2016 edition, pages 139 and 184, all sponsors must use daily site records in order to document the number of program meals they have served to children. The sponsor must provide all necessary record sheets to the sites. Site supervisors are then responsible for keeping the records each day. They may have their monitors pick up site reports on designated days, or the site supervisors may be asked to mail the records to the sponsor's office. When they collect the site records, sponsors should check for the site supervisor's signature.

Recommendation

The Sponsor should ensure the accuracy of meal count sheets received from sites.

6. The number of meals reported exceeded the site's approved level of meal service

Condition

Our review of the Sponsor's records revealed the following:

Name of Site and serving capacity	Date	Number of meals reported	Number of meals disallowed
0021 Oakhaven Boys & Girls Club, Capacity 100	06/11/18	105 lunch meals	5 lunch meals
	06/11/18	105 pm supplement meals	5 pm supplement meals
0132 Sherwood Forest Apartments, Capacity 60	06/13/18	70 lunch meals 74 pm supplement meals	10 lunch meals 14 pm supplement meals
	06/14/18	70 lunch meals 70 pm supplement meals	10 lunch meals 10 pm supplement meals
	06/15/18	80 lunch meals 80 pm supplement meals	20 lunch meals 20 pm supplement meals
	06/18/18	66 lunch meals 70 pm supplement meals	6 lunch meals 10 pm supplement meals
	06/19/18	65 lunch meals	5 lunch meals
0023 Porter-Goodwill Boys & Girls Club, Capacity 100	06/29/18	106 lunch meals	6 lunch meals

As a result, 62 first lunch meals and 59 first supplement meals were disallowed.

Criteria

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Summer Food Service Program 2016 *Administration Guide* for sponsors p. 133, indicates that a meal is non-reimbursable if the meals is in excess of the approved level of meal service.

Recommendation

The Sponsor should ensure meals are not claimed above the maximum approved level of meal service prior to the submission of a claim.

7. The Sponsor claimed meals which should have been disallowed according to the Sponsor monitoring review documentation

Condition

According to the first week site visit documentation provided for **0090 Sunrise Terrace Apartments**, pm supplement meals were observed by a Sponsor monitor. The documentation noted that the pm supplement was served outside of the approved mealtime, meals were not counted at the point of service, and children took meals off site on June 11, 2018. 25 pm supplement meals were claimed per the meal count sheets

As a result, 25 first pm supplement meals were disallowed.

According to the first week site visit documentation provided for **0129 Glam Dance Company**, 9 breakfast meals were observed by the Sponsor monitor during the approved meal service time on June 12, 2018. The meal count documentation, however, noted 12 first breakfasts served. As a result, three first breakfast meals were disallowed.

According to the first four week site visit documentation provided for **0137 Springdale Baptist Church**, 8 first breakfast meals and 0 second breakfast meals were observed by the Sponsor monitor during the approved meal service time on June 15, 2018. The meal count documentation, however, noted 13 first breakfast meals and three second breakfast meals served. Per the claim in TIPs, the Sponsor did not claim the three second meals documented on the meal count sheet, therefore five first breakfasts were disallowed.

According to the first four week site visit documentation provided for **0064 Ashton Hills Apartments**, 9 first lunch meals were observed by the Sponsor monitor during the approved meal service time on June 18, 2018. Two of those meals were noted as taken off site. The meal count documentation, however, noted 12 first lunch meals served. As a result, five first lunch meals were disallowed.

According to the first four week site visit documentation provided for **0114 Graingehill Apartments**, 30 first lunch meals and zero second lunch meals were observed by the Sponsor monitor during the approved meal service time on June 18, 2018. The meal count documentation, however, noted 34 first lunch meals and one second lunch meals served. As a result, four first lunch meals and one second lunch meal were disallowed.

As a result, eight first breakfast meals, nine first and one second lunch meals and 25 first pm supplement meals were disallowed.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim...."

Recommendation

The Sponsor should ensure meals reported are accurate and supporting documentation is maintained.

8. The Sponsor did not conduct pre-operational visits as required

This is a Serious Deficiency

Condition

The Sponsor did not provide documentation that a pre-operational visit was completed for site **0134 Hillsdale Apartments**. The site did not operate last year and requires a pre-approval visit.

The Sponsor did not complete a pre-operational visit for site **0131 Perfecting Gifts Inc. Fellowship of Believers** prior to the start date of service. The documentation for the pre-operational visit was dated the same as the 1st week site visit. The site did not operate last year and requires a pre-approval visit.

Criteria

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Summer Food Service Program 2016 *Administration Guide* for sponsors p. 118 states, “Prior to submitting a request for approval to the State agency, sponsors must certify that all required sites (such as new sites and sites with previous serious deficiencies) have been visited and have the capability and the facilities to provide the meal service planned for the number of children anticipated to serve.”

Recommendation

The Sponsor should ensure all new and problematic sites have pre-operational visits completed as required.

9. The Sponsor did not conduct monitoring as required.

This is a Serious Deficiency

Condition

Our review of the Sponsor’s first week and first four week monitoring documentation revealed that the sponsor did not comply with monitoring requirements as follows:

1st week monitoring review deficiencies

- The times documented on the 1st week monitoring review forms for 0095 Pendleton Place Apartments and **0134 Hildale Apartments** overlap. The same monitor signed and documented being at both sites at the same time.
- The times documented on the 1st week monitoring review forms for **0139 Johnson Circle Apartments** and **0138 Gethsemane Garden C.O.G.I.C.** overlap. The same monitor signed and documented being at both sites at the same time.
- The Sponsor did not provide documentation of follow-up visits when the need for corrective action and the need for follow-up was noted on the first week visit monitoring forms.

1st four week monitoring review deficiencies

- The times documented on the 1st four week monitoring review forms for **0135 Love of the Truth Outreach** and **0113 Whitney Manor Apartments** overlap. The same monitor signed and documented being at both sites at the same time.
- The times documented on the 1st four week monitoring review forms for **0138 Gethsemane Garden C.O.G.I.C.** and **0127 Memphis Dangerous Pantherettes** overlap. The same monitor signed and documented being at both sites at the same time.
- The 1st four week monitoring review form did not have a signature of the Sponsor representative for **0032 Sycamore View Boys & Girls Club**.

- The Sponsor did not provide documentation of follow-up visits when corrective action and the need for follow-up was noted on the first 4-week review monitoring forms.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (d)(2) states, “Sponsors shall review food service operations at each site at least once during the first four weeks of Program operations, and thereafter shall maintain a reasonable level of site monitoring, Sponsors shall complete a monitoring form developed by the State agency during the conduct of these reviews.”

The USDA SFSP Monitor’s Guide, page 5 lists monitor responsibilities that include:

- Conducting pre-operational visits for new and problem sites.
- Visiting all assigned sites within the first week of operation to ensure that the food service is operating smoothly and that any needed adjustments are made or problems resolved.
- Reviewing food service operations of all assigned sites within the first 4 weeks of operation to thoroughly examine the meal service from start to finish, correcting problems and providing additional training where necessary.

Recommendation

The Sponsor should ensure that all monitoring is completed as required.

10. The Sponsor provided documentation of incorrectly completed racial and ethnic data collection forms

Condition

Our review of the sponsor’s racial and ethnic data collection forms revealed the following:

- The Sponsor provided a racial and ethnic data collection form for **Summit Park Apartment** that was completed incorrectly. The number of participants in the ethnic categories did not coincide with the number listed in the racial categories. As a result, we could not determine the number of participants served and could not compare the meal count sheet with the racial ethnic data collection form.
- The meal count form does not coincide with the number of participants listed on the racial and ethnic data collection forms on their documented completion dates at **0106 Abington Apartments, 0002 Appletree Apartments, 0064 Ashton Hills Apartments, 0114 Graingehill Apartments, 0026 Saints Court, 0137 Springdale Baptist Church and 0033 Tigerland Academy Summer Camp.**

Criteria

Title 7 of the Code of Federal Regulations, Section 225.7 (g)(1) states, “Each State agency shall comply with all requirements of title VI of the Civil Rights Act of 1964, title IX of the Education Amendments of 1972, section 504 of the Rehabilitation Act of 1973, the Age Discrimination Act of 1975, and the Department’s regulations concerning nondiscrimination (7 CFR parts 15, 15a and 15b), including requirements for racial and ethnic participation data collection, public notification of the nondiscrimination policy, and reviews to assure compliance with such policy, to the end that no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under, the Program.”

According to the USDA FNS Summer Food Service Program 2016 Administrative Guide, page 122, states, in part, “The sponsors must collect ethnic/racial category data each year by ethnic/racial category for each site under the sponsor’s jurisdiction...”

Recommendation

The Sponsor should ensure that racial and ethnic data is collected and documentation is maintained as required.

11. The Sponsor did not appear to adjust the number of meals prepared according to participation

Condition

In the month of June, the Sponsor requested reimbursement for 3,124 first breakfast meals and 257 second breakfast meals, 25,083 first lunch meals and 1,149 second lunch meals, 25,354 first supplement meals and 918 second supplement meals, 757 first supper meals and 58 second meals, according to the claim for reimbursement summary. Sponsors may only seek reimbursement for second meals up to 2% of the first meals served. As a result, TIPS automatically reduced the number of second meals to 2% of the reported first meals.

Criteria

Title 7 of the Code of Federal Regulations, Section 225.15 (b)(4) states, “In recognition of the fluctuation in participation levels which makes it difficult to estimate precisely the number of meals needed and to reduce the resultant waste, sponsors may claim reimbursement for a number of second meals which does not exceed two percent of the number of first meals served to children for each meal type (i.e., breakfasts, lunches, supplements, or suppers) during the claiming period. The State agency shall disallow all claims for second meals if it determines that the sponsor failed to plan and prepare or order meals with the objective of providing only one meal per child at each meal service. Second meals shall be served only after all participating children at the site's meal service have been served a meal.”

Recommendation

The Sponsor should review daily meal counts and adjust the number of meals prepared according to participation in order to reduce the number of second meals served.

12. The number of days of operation was reported incorrectly at several sites

Condition

Our review of the Sponsor’s documentation revealed the number of days each site operated was not correct. The following sites were reported incorrectly:

Name of Site	Meal operation reported incorrectly	Number of operation days reported	Number of operation days reconciled
0124 Cowborettes	Lunch and PM supplement	11 days of operation	12 days of operation

Majorette Dance Team			
0017 Miracle of Redemption	Breakfast and lunch	8 days of operation	9 days of operation
0133 New Galilee Missionary Baptist Church	Lunch and PM supplement	14 days of operation	15 days of operation
0137 Springdale Baptist Church	Lunch	4 days of operation	5 days of operation
0033 Tigerland Academy Summer Camp	Lunch and PM supplement	5 days of operation	10 days of operation
0021 Oakhaven Boys & Girls Club	PM supplement	14 days of operation	13 days of operation

Criteria

Title 7 of the Code of Federal Regulations, Section 225.9 (d)(5) states, "... In submitting a claim for reimbursement, each sponsor shall certify that the claim is correct and that records are available to support this claim. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question..."

Recommendation

The Sponsor should review meal count sheets to ensure operating days are reported correctly.

13. The Sponsor's IRS Form 990 was not filed timely

Condition

The Sponsor's 990 Form for the fiscal year 2016 was not submitted timely to the IRS by the October 15, 2017 due date. Although an extension was obtained, the report was not submitted until November 6, 2017. According to the Sponsor, the delay was due to changing CPA firms.

This is a repeat finding from the Sponsor's 2016 independent audit report dated September 7, 2017.

Criteria

Department of the Treasury Internal Revenue Service , Instructions for Form 990 Return of Organization Exempt From Income Tax Section (E) When, Where and How To File states "File Form 990 by the 15th day of the 5th month after the organization's accounting period ends..."

Recommendation

The Sponsor should ensure that all regulatory filings are performed by the mandated due date

14. The Sponsors financial management system does not comply with their own accounting procedures and the Viability, Capability and Accountability Checklist

This is a Serious Deficiency

Condition

The Sponsor's financial management system revealed that expenditures incurred in the month of June 2018 were not recorded in the general ledger until July 2018 when they were paid which is considered the cash method of accounting. The general ledger also revealed that the Sponsor use single entry accounting as their method of recording transactions. There were no assigned ledger account numbers or chart of accounts, descriptive account titles and a brief description of account meaning and use, all transactions were comingled in the general ledger together. This made it difficult to determine how much the Sponsor actually expensed for each month.

Criteria

Per the Sponsors Effective System of Internal Controls Policy, Section (3.0), Basis of Accounting (.05) states, "Giving Youth A Chance has elected to record its financial transactions under the accrual basis of accounting."

Per the Sponsors Effective System of Internal Controls Policy, Section (5.0), General Ledger Chart of Accounts (.01) states, "The General Ledger Chart of Accounts contain a listing of all the account titles and numbers being used in recording financial transactions of Giving Youth A Chance. All ledger accounts will be assigned an account number, descriptive account title and a brief description of account meaning and use..."

Per the Sponsors Viability, Capability and Accountability (VCA) Checklist submitted on 04/10/18 to the State of Tennessee Section III: Performance Standard (1) : Financial Viability and Financial Management (9) (B) states, " The General Ledger Chart of Accounts contain a listing of all the account titles and numbers being used in recording financial transactions of Giving Youth A Chance. All ledger accounts will be assigned an account number, descriptive account title and a brief description of account meaning and use..."

Recommendation

The Sponsor should ensure that their financial management system in is compliance with their own policies and procedures and the Viability, Capability and Accountability document submitted to the State.

15. The Sponsor did not record credits in their financial management system

Condition

The Sponsor's financial records did not include two credits that should have posted to the general ledger account. The first credit was reimbursing the Sponsor for half of the internet service bill that was allocated to SFSP in the amount of \$83.14. The entire bill of \$166.28 had posted to the account. The second credit was for a duplicate payment made to Gordon Food in the amount of \$3,628.31.

These two credits were brought to the attention of the Sponsor after we discovered they had not been recorded in their financial records. The duplicate payments are shown below:

Check Number	Invoice Number	Date Paid	Amount of Check
10565	186299005	06/19/2018	\$3,628.31
10589	186299005	07/19/2018	\$3,628.31

Criteria

Per the Sponsors Commercial Lease Agreement Section 12, "GYAC must pay 50% of the internet services."

Per FNS Instruction 796-4 Rev. 4, Section VII Financial Management Standards (A) states "At a minimum, SA and sponsor financial management systems shall provide: 1 Accounting records which are supported by source documents. 2 Records which show the source and application of funds and contain information pertaining to reimbursement funds (e.g., authorization, obligations, unobligated balances, assets, liabilities, and outlays) and income. 3 Accurate, current, and complete disclosure of the financial transactions of the program. 4 Effective control over, and accountability for, all funds, property, and other program assets to assure that they are safeguarded and used solely for authorized purposes... "

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations 7 CFR Section 225.15 (c) (1) states "Sponsors shall maintain accurate records which justify all costs and meals claimed. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question..."

Recommendation

The Sponsor should implement controls to ensure all accounting transactions are accurately recorded within their financial management system.

16. Timesheets not signed by the employee and/or supervisor

Condition

One employee's timesheet for the pay period of 6/18/18 – 6/22/18 was signed by another employee that was not authorized. In addition, one employee's timesheet for the period of 6/7/18 – 6/15/18 was not signed by a supervisor as evidence of approval.

This is a repeat finding from the Sponsor's 2016 independent audit report dated September 7, 2017.

Criteria

Per the Sponsor's Payroll Policy effective 05/18, section Deadlines, "... No one is permitted to sign another employee's time sheet. It is the responsibility of each employee to ensure that the timesheet has been duly received ..."

Per the Sponsors Employee Handbook, pages 13-14, section 4.0 Timesheets states "...All supervisors are required to approve the hours recorded and sign the timesheet..."

Recommendation

The Sponsor should comply with their payroll policies in place to ensure both the employee and supervisors are authorizing timesheets prior to disbursement.

17. The Sponsor did not pay the correct labor cost

Condition

One employee's timesheet for the period of 06/18/18 through 06/22/18 reported 26.50 hours; however, according to the Sponsors payroll journal the employee was paid for only 26 hours. This resulted in an underpayment of \$5.75 for the employee.

Another employee's timesheet for the period of 05/26/18 through 06/08/18 reported 5 hours of holiday pay; however, according to the Sponsors payroll journal the employee was paid for 6 hours of holiday pay. This resulted in an overpayment of \$30.00 for the employee.

This is a repeat finding from the Sponsor's prior year SFSP audit report dated February 8, 2017.

Criteria

USDA Administration Guide for SFSP, page 142, states, "Sponsors must keep accurate time and attendance records for all labor costs that are attributed to the SFSP."

Recommendation

The Sponsor should implement controls to ensure that all payroll payments are properly reviewed and calculated before funds are disbursed.

18. The Sponsor did not maintain documentation for one ACH transaction recorded in the general ledger

Condition

The Sponsor's financial records indicated a Walmart purchase for \$21.72 that posted to the general ledger on June 12, 2018. The Sponsor was unable to provide supporting documentation to validate the cost charged to the Summer Food Service Program.

This is a repeat finding from the Sponsor's prior year SFSP audit report dated February 8, 2017.

Criteria

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations 7 CFR Section 225.15 (c) (1) states that "Sponsors shall maintain accurate records to justify all costs and meals claimed. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question..."

Recommendation

The Sponsor should improve their internal controls surrounding disbursements for the SFSP program. Supporting documentation of sources, uses of funds, management review for accuracy, and approvals of expenditures should be maintained in the Sponsor's files and available for review.

19. No controls to ensure disbursements are verified for mathematical accuracy

Condition

Mileage disbursements were incorrectly calculated and charged to the Summer Food Service Program in June 2018. Mileage charged to the program totaled \$1,880.25. However, the mileage logs for June 2018 indicated that the correct total should have been \$1,978.02. Therefore, employees were underpaid a total of \$97.77.

Sponsor June 2018 -per mileage logs	Actual June 2018 -per mileage logs
3450 x's .545 cents per mile	3629.4 x's .545 cents per mile
Total : \$1,880.25	Total: \$1,978.02

Criteria

Per FNS Instruction 796-4 Rev. 4, Section VII Financial Management Standards (A) states "At a minimum, SA and sponsor financial management systems shall provide: 1 Accounting records which are supported by source documents. 2 Records which show the source and application of funds and contain information pertaining to reimbursement funds (e.g., authorization, obligations, unobligated balances, assets, liabilities, and outlays) and income. 3 Accurate, current, and complete disclosure of the financial transactions of the program. 4 Effective control over, and accountability for, all funds, property, and other program assets to assure that they are safeguarded and used solely for authorized purposes..."

The United States Department of Agriculture (USDA) Food and Nutrition Service (FNS) Code of Federal Regulations 7 CFR Section 225.15 (c) (1) states "Sponsors shall maintain accurate records which justify all costs and meals claimed. Failure to maintain such records may be grounds for denial of reimbursement for meals served and/or administrative costs claimed during the period covered by the records in question..."

Recommendation

The Sponsor should improve their internal controls surrounding disbursements for the SFSP program. Supporting documentation of sources, uses of funds, management review for accuracy, and approvals of expenditures should be maintained in the Sponsor's files and available for review.

Technical Assistance Provided

During the Sponsor visit, technical assistance was provided. We discussed collecting and maintain original records from the sites, adjusting the number of meals delivered to avoid excessive seconds, maintaining verification that follow up visits are provided to the sites with problems, verifying meal counts for accuracy, and reviewing all monitoring forms for accuracy.

Note:

We attempted a site visit to **0127 Memphis Dangerous Pantherettes** June 11, 2018, to observe the lunch meal. No site personnel or children were present and therefore no meal was observed. We verified that the Sponsor did not claim any lunch meals.

Our observation of the meal service on June 12, 2018, at **0040 Zion Temple C.O.G.I.C.** revealed no deficiencies.

Our observation of the lunch meal service on June 13, 2018, at **0021 Oakhaven Boys Girls Club** revealed that the p.m. supplement was served during the approved lunch meal service time of 1:00 p.m. until 2:00 p.m. Both the lunch and the p.m. supplement meals were, therefore, not reimbursable and we verified that they were not claimed by the Sponsor.

Our observation of the breakfast meal service on June 15, 2018, at **0131 Perfecting Gifts Inc. Fellowship of Believers** revealed no deficiencies.

Our observation of the lunch meal service on June 19, 2018, at **0105 Summit Park Apartments** revealed no deficiencies.

Our observation of the breakfast meal service on June 20, 2018, at **0019 New Life Holiness** revealed no deficiencies.

Our observation of the lunch meal service on June 26, 2018, at **0132 Sherwood Forest Apartments** revealed no deficiencies.

Our observation of the pm supplement meal service on June 28, 2018, at **0050 Bent Tree Apartments** revealed no deficiencies.

OVERPAYMENT - RIGHT TO APPEAL

Disallowed Meals Cost

Based on our review, we determined that the sponsor's noncompliance with the applicable Federal and State regulations that govern the SFSP resulted in a total disallowed meal cost of \$2,378.45.

The procedures for submitting an appeal regarding the amount of overpayment are enclosed. Please note that the appeal must be in writing and must be received by our Department no later than ten (10) calendar days from your receipt of this letter. 7 C.F.R. § 225.13(a). 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 overpayment, all appeal procedures must be followed as failure to do so may result in the denial of your request for an appeal.

SUMMARY

The Department has determined that Giving Youth A Chance is seriously deficient in its operation of the SFSP and that Rufus Vester, Board Chairman and Rosman Randel, Executive Director are responsible for the serious deficiencies.

You may not appeal the serious deficiency determination itself. If the Department proposes to terminate Giving Youth A Chance's SFSP agreement, you will be able to appeal those actions and you will be advised of your appeal rights and the appeal procedures at that time.

To provide for the full and permanent correction of the serious deficiencies and findings, please complete the following actions within thirty (30) days of your receipt of this notice:

1. Login to (TIPS) the Tennessee Information Payment System and submit a revised claim for June 2018.
2. 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
3. Complete and return the enclosed corrective action plan to address the findings of the monitoring review to:

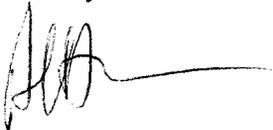
Tennessee Department of Human Services
Allette Vayda - SFSP/SFSP Unit
Citizens Plaza - 8th Floor
400 Deaderick Street
Nashville, Tennessee 37243-1403.

If the Department does not receive the corrective action plan by the deadline date, or the Department determines that the corrective action plan does not provide for the full and permanent correction of the serious deficiencies and findings, the Department will propose to terminate the Sponsor's SFSP Provider Agreement and to disqualify you and the Sponsor from future SFSP participation by issuing a Notice of Proposed Termination.

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,

Allette Vayda



Director of Operations- Food Programs

Exhibits

Cc: Debra Pasta, Program Manager, Summer Food Service Program
Elke Moore, Administrative Assistant 3, Summer Food Service Program
Constance Moore, Program Specialist, Summer Food Service Program
Marty Widner, Program Specialist, Summer Food Service Program
Comptroller of the Treasury, State of Tennessee

Exhibit A

Summary of Total of Claimed and Reconciled Meals
Sponsor: Giving Youth A Chance
Review Month/Year: June/2018
Claim Reimbursement Total: \$ 134,548.81

Meal Type Service	Reported on Claim	Reconciled Meals to Meal Counts Sheets¹ & Allowable 2nds to 2%
Number of Participating Sites for Breakfast	7	7
Number of Participating Sites for Lunch	40	40
Number of Participating Sites for PM Snack	37	37
Number of Participating Sites for Supper Meals	2	2
Number of 1 st Breakfast meals	3,124	2,835 ¹
Number of 2 nd Breakfast meals served	257	262
Number of 2 nd Breakfast meals allowed	62	41 ¹
Number of 1 st Lunch meals	25,083	25,008 ¹
Number of 2nds Lunch meals served	1,149	1,420
Number of 2 nd Lunch meals allowed	502	470 ¹
Number of 1 st PM Supplement meals served	25,354	24,014 ¹
Number of 2 nd PM Supplement meals served	918	1,074
Number of 2 nd PM Supplement meals served allowed	507	485 ¹
Number of 1 st Supper meals	757	757 ¹
Number of 2 nd Supper meals served	58	58
Number of 2 nd Supper meals served allowed	15	15 ¹

¹Total allowable meals after any disallowance of meals as noted in all findings.

Exhibit B

**Sponsor: Giving Youth A Chance
Site: 0050 Bent Tree Apartments (Sample)
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	969	1,048
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	984	989
Number of 2 nd PM Supplement meals Served	57	7

Exhibit C

**Sponsor: Giving Youth A Chance
Site: 0019 New Life Holiness Church
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Breakfast meals Served	869	869
Number of 2 nd Breakfast meals Served	150	150
Number of 1st Lunch meals Served	954	954
Number of 2nd Lunch meals Served	119	119

Exhibit D

**Sponsor: Giving Youth A Chance
Site: 0021 Oakhaven Boys Girls Club
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	14	13
Number of 1st Lunch meals Served	1,286	1,281
Number of 2 nd Lunch meals Served	8	8
Number of 1st PM Supplement meals Served	1,288	1,283
Number of 2nd PM Supplement meals Served	0	0

Exhibit E

**Sponsor: Giving Youth A Chance
Site: 0131 Perfecting Gifts Inc. Fellowship of Believers
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Breakfast meals Served	382	382
Number of 2nd Breakfast meals Served	18	18
Number of 1st Lunch meals Served	486	486
Number of 2nd Lunch meals Served	39	46

Exhibit F

**Sponsor: Giving Youth A Chance
Site: 0132 Sherwood Forest Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	712	661
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	748	694
Number of 2nd PM Supplement meals Served	0	0

Exhibit G

**Sponsor: Giving Youth A Chance
Site: 0105 Summit Park Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	869	869
Number of 2 nd Lunch meals Served	135	135
Number of 1st PM Supplement meals Served	862	862
Number of 2nd PM Supplement meals Served	136	136

Exhibit H

Sponsor: Giving Youth A Chance
Site: 0090 Sunrise Terrace Apartments
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	418	418
Number of 2 nd Lunch meals Served	26	26
Number of 1st PM Supplement meals Served	378	350
Number of 2nd PM Supplement meals Served	0	0

Exhibit I

Sponsor: Giving Youth A Chance
Site: 0040 Zion Temple COGIC
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	268	268
Number of 2 nd Lunch meals Served	11	10
Number of 1st PM Supplement meals Served	265	265
Number of 2nd PM Supplement meals Served	14	15

Exhibit J

**Sponsor: Giving Youth A Chance
Site: 0001 Annie's Townhomes
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	5
Number of 1st Lunch meals Served	250	250
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	250	250
Number of 2nd PM Supplement meals Served	0	0

Exhibit K

**Sponsor: Giving Youth A Chance
Site: 0002 Appletree Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	279	279
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	274	274
Number of 2nd PM Supplement meals Served	0	0

Exhibit L

**Sponsor: Giving Youth A Chance
Site: 0106 Abington Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	673	673
Number of 2 nd Lunch meals Served	21	32
Number of 1st PM Supplement meals Served	699	699
Number of 2nd PM Supplement meals Served	20	20

Exhibit M

**Sponsor: Giving Youth A Chance
Site: Ashton Hills Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	282	281
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	316	343
Number of 2nd PM Supplement meals Served	0	0

Exhibit N

Sponsor: Giving Youth A Chance
Site: 0003 Bernal E. Smith Boys Girls Club
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	1,457	1,487
Number of 2 nd Lunch meals Served	0	47
Number of 1st PM Supplement meals Served	1,348	1,352
Number of 2nd PM Supplement meals Served	0	90

Exhibit O

Sponsor: Giving Youth A Chance
Site: 0006 Carriage House Apartments
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	825	825
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	825	825
Number of 2nd PM Supplement meals Served	0	0

Exhibit P

Sponsor: Giving Youth A Chance
Site: 0124 Cowborettes Majorette Dance Team
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	11	12
Number of 1st Lunch meals Served	446	446
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	450	459
Number of 2nd PM Supplement meals Served	0	0

Exhibit Q

Sponsor: Giving Youth A Chance
Site: 0063 Crockett Park Apartments
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	660	660
Number of 2 nd Lunch meals Served	5	7
Number of 1st PM Supplement meals Served	733	733
Number of 2nd PM Supplement meals Served	0	0

Exhibit R

Sponsor: Giving Youth A Chance

Site: 0130 Deliverance Temple Church of God in Christ

Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	4	4
Number of 1st Lunch meals Served	93	93
Number of 2 nd Lunch meals Served	0	7
Number of 1st PM Supplement meals Served	91	91
Number of 2nd PM Supplement meals Served	0	17

Exhibit S

Sponsor: Giving Youth A Chance

Site: 0042 Family Dentistry

Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	10	10
Number of 1st Lunch meals Served	278	278
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	300	296
Number of 2nd PM Supplement meals Served	0	0

Exhibit T

Sponsor: Giving Youth A Chance
Site: 0010 Fountain of Living Praise
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	3	3
Number of 1st PM Supplement meals Served	67	67
Number of 2nd PM Supplement meals Served	0	0

Exhibit U

Sponsor: Giving Youth A Chance
Site: 0138 Gethesmane Garden C.O.G.I.C.
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	3	3
Number of 1 st Supper meals served	710	710
Number of 2 nd Supper meals served	30	30
Number of 1st PM Supplement meals Served	710	710
Number of 2nd PM Supplement meals Served	30	30

Exhibit V

**Sponsor: Giving Youth A Chance
Site: 0129 Glam Dance Company
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1 st Breakfast meals Served	157	153
Number of 2 nd Breakfast meals Served	0	0
Number of 1st Lunch meals Served	210	210
Number of 2 nd Lunch meals Served	14	0

Exhibit W

**Sponsor: Giving Youth A Chance
Site: 0114 Grangehill Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	411	412
Number of 2 nd Lunch meals Served	20	24
Number of 1st PM Supplement meals Served	399	399
Number of 2nd PM Supplement meals Served	30	34

Exhibit X

**Sponsor: Giving Youth A Chance
Site: 0134 Hilldale Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	6	6
Number of 1st Lunch meals Served	267	267
Number of 2 nd Lunch meals Served	0	5
Number of 1st PM Supplement meals Served	267	267
Number of 2nd PM Supplement meals Served	0	5

Exhibit Y

**Sponsor: Giving Youth A Chance
Site: 0045 Hillview Village Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	744	744
Number of 2 nd Lunch meals Served	0	0
Number of 1st PM Supplement meals Served	758	758
Number of 2nd PM Supplement meals Served	0	0

Exhibit Z

Sponsor: Giving Youth A Chance
Site: 0011 Ira Samelson, Jr. Boys & Girls Club
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1 st Breakfast meals	999	999
Number of 2 nd Breakfast meals	31	31
Number of 1st Lunch meals Served	1,302	1302
Number of 2 nd Lunch meals Served	22	58

Exhibit AA

Sponsor: Giving Youth A Chance
Site: 0012 John D. Buckman-Boys & Girls Club
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st PM Supplement meals Served	2,119	2,127
Number of 2nd PM Supplement meals Served	0	19

Exhibit BB

**Sponsor: Giving Youth A Chance
Site: 0139 Johnson Circle Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	4	4
Number of 1 st Supper meals	47	47
Number of 2 nd Supper meals	28	28
Number of 1st PM Supplement meals Served	48	48
Number of 2 nd PM Supplement meals Served	34	40

Exhibit CC

**Sponsor: Giving Youth A Chance
Site: 0065 Lexington Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	267	262
Number of 2 nd Lunch meals Served	113	113
Number of 1st PM Supplement meals Served	257	242
Number of 2nd PM Supplement meals Served	83	95

Exhibit DD

**Sponsor: Giving Youth A Chance
Site: 0135 Love of the Truth Outreach
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	323	323
Number of 2 nd Lunch meals Served	0	42

Exhibit EE

**Sponsor: Giving Youth A Chance
Site: 0016 Memphis All Stars
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	287	287
Number of 2 nd Lunch meals Served	6	6
Number of 1st PM Supplement meals Served	402	402
Number of 2nd PM Supplement meals Served	5	5

Exhibit FF

**Sponsor: Giving Youth A Chance
Site: 0127 Memphis Dangerous Pantherettes
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	14	14
Number of 1st PM Supplement meals Served	1,040	0
Number of 2nd PM Supplement meals Served	0	12

Exhibit GG

**Sponsor: Giving Youth A Chance
Site: 0017 Miracle of Redemption
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	8	9
Number of 1 st Breakfast meals	289	0
Number of 2 nd Breakfast meals	28	28
Number of 1st Lunch meals Served	260	0
Number of 2 nd Lunch meals Served	36	37

Exhibit HH

**Sponsor: Giving Youth A Chance
Site: 0133 New Galilee Missionary Baptist Church
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	14	15
Number of 1st Lunch meals Served	712	799
Number of 2 nd Lunch meals Served	0	27
Number of 1st PM Supplement meals Served	748	803
Number of 2nd PM Supplement meals Served	0	15

Exhibit II

**Sponsor: Giving Youth A Chance
Site: 0128 New Hope Ministry
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	324	330
Number of 2 nd Lunch meals Served	36	47
Number of 1st PM Supplement meals Served	322	328
Number of 2nd PM Supplement meals Served	91	87

Exhibit JJ

**Sponsor: Giving Youth A Chance
Site: 0125 New Horizon Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	706	706
Number of 2 nd Lunch meals Served	27	27
Number of 1st PM Supplement meals Served	730	730
Number of 2nd PM Supplement meals Served	25	22

Exhibit KK

**Sponsor: Giving Youth A Chance
Site: 0095 Pendleton Place Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	5
Number of 1st Lunch meals Served	356	356
Number of 2 nd Lunch meals Served	36	36
Number of 1st PM Supplement meals Served	385	385
Number of 2nd PM Supplement meals Served	7	7

Exhibit LL

**Sponsor: Giving Youth A Chance
Site: 0023 Porter-Goodwill Boys Girls Club
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	1,435	1,427
Number of 2 nd Lunch meals Served	0	3
Number of 1st PM Supplement meals Served	1,406	1,317
Number of 2nd PM Supplement meals Served	0	0

Exhibit MM

**Sponsor: Giving Youth A Chance
Site: 0099 Red Devils Enrichment
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	1,097	1,149
Number of 2 nd Lunch meals Served	83	99
Number of 1st PM Supplement meals Served	1,169	1,223
Number of 2nd PM Supplement meals Served	91	107

Exhibit NN

Sponsor: Giving Youth A Chance
Site: 0025 Rolling Hills Apartment Complex
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	562	562
Number of 2 nd Lunch meals Served	8	11
Number of 1st PM Supplement meals Served	620	619
Number of 2nd PM Supplement meals Served	0	0

Exhibit OO

Sponsor: Giving Youth A Chance
Site: 0026 Saints Court
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	742	742
Number of 2 nd Lunch meals Served	129	139
Number of 1st PM Supplement meals Served	742	742
Number of 2nd PM Supplement meals Served	129	139

Exhibit PP

Sponsor: Giving Youth A Chance
Site: 0137 Springdale Baptist Church
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5-Breakfast 4-Lunch	5-Breakfast 5-Lunch
Number of 1 st Breakfast meals served	56	60
Number of 2 nd Breakfast meals served	7	10
Number of 1st Lunch meals Served	118	118
Number of 2 nd Lunch meals Served	0	3

Exhibit QQ

Sponsor: Giving Youth A Chance
Site: 0030 Streets Ministries-Graham
Review Month/Year: June/2018

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15-Breakfast 15-Lunch	5-Breakfast 14-Lunch
Number of 1 st Breakfast meals served	372	372
Number of 2 nd Breakfast meals served	23	25
Number of 1st Lunch meals Served	462	462
Number of 2 nd Lunch meals Served	76	111

Exhibit RR

**Sponsor: Giving Youth A Chance
Site: 0032 Sycamore View Boys Girls Club
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	1,969	1,969
Number of 2 nd Lunch meals Served	61	61
Number of 1st PM Supplement meals Served	2,013	1,741
Number of 2nd PM Supplement meals Served	34	35

Exhibit SS

**Sponsor: Giving Youth A Chance
Site: 0033 Tigerland Academy Summer Camp
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	5	10
Number of 1st Lunch meals Served	781	781
Number of 2 nd Lunch meals Served	34	34
Number of 1st PM Supplement meals Served	765	765
Number of 2nd PM Supplement meals Served	40	25

Exhibit TT

**Sponsor: Giving Youth A Chance
Site: 0113 Whitney Manor Apartments
Review Month/Year: June/2018**

Site Meal Service Activity and Monitor Reconciliation	Reported on Claim	Reconciled to Documentation
Total Number of Days Food Served	15	15
Number of 1st Lunch meals Served	543	543
Number of 2 nd Lunch meals Served	84	100
Number of 1st PM Supplement meals Served	576	576
Number of 2nd PM Supplement meals Served	92	112

Exhibit UU

Overpayment Summary

Disallowed Meals	X Meal Rate	Total
310 Breakfasts	\$2.2325	\$692.08
107 Lunches	\$3.9225	\$419.71
1,362 PM Supplements	\$0.9300	\$1,266.66
Total		\$2,378.45



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

CITIZENS PLAZA BUILDING
400 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403

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

BILL HASLAM

GOVERNOR

DANIELLE W. BARNES

COMMISSIONER

September 20, 2018

Rufus Vester, Board Chairman
Giving Youth A Chance
476 Lipford Street
Memphis, Tennessee 38112-2922

Notice of payment due to findings disclosed in the monitoring report for Summer Food Service Program (SFSP)

Institution Name:	Giving Youth A Chance
Institution Address:	476 Lipford Street Memphis, Tennessee 38112-2922
Agreement Numbers:	00333
Amount Due:	\$2,378.45
Due Date:	October 22, 2018

Based on the monitoring report issued, by the Audit Services Division within the Tennessee Department of Human Services, the Community and Social Services- Food Programs- CACFP & SFSP management has agreed with the findings which require your institution to reimburse the Department of Human Services the disallowed cost noted in the report

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:

**Fiscal Services 11th Floor
Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243-1403
Tennessee Department of Human Services**

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

SUMMER FOOD SERVICE PROGRAM SPONSOR APPEAL PROCEDURES

7 C.F.R. § 225.13 governs appeals in the Summer Food Service Program and the maximum time limit for processing appeals is nineteen (19) calendar days for the Summer Food Service Program as follows:

1. The Department shall notify the appellant (Sponsor) in writing of the grounds upon which the Department has based the action. The Department's notice of action shall be sent by certified mail, return receipt requested, and shall also state that the sponsor or food service management company has the right to appeal the Department's action.
2. Appealable actions are outlined in 7 C.F.R. § 225.13(a) and are: A denial of an application for participation; a denial of a sponsor's request for an advance payment; a denial of a sponsor's claim for reimbursement (except for late submission under 7 CFR § 225.9(d)(6)); the Department's refusal to forward to FNS an exception request by the sponsor for payment of a late claim or a request for an upward adjustment to a claim, a claim against a sponsor for remittance of a payment, the termination of the sponsor or a site, a denial of a sponsor's application for a site, a denial of a food service management company's application for a site; of a food service management company's registration, if applicable.
3. The time period allowed for filing the appeal where actions are appealable as specified in 7 C.F.R. § 225.13(a) is ten (10) calendar days from the date on which the notice of action sent by certified mail return receipt requested is received.
4. The appeal must be in writing and must conform to the requirements outlined in 7 C.F.R. § 225.13(b) (4), which are set forth in number (6) below.
5. The address to file an appeal is as follows:

**Tennessee Department of Human Services
Appeals and Hearings Division, Clerk's Office
P.O. Box 198996
Nashville, TN 37219-8996
Toll Free. (866) 757-8209
Local (615) 744-3900
Fax. (866) 355-6136
AppealsClerksOffice.DHS@tn.gov**

6. The appellant is allowed to refute the charges in the notice of action in person, or by filing written documentation with the review official. If the appeal letter does not specifically request a hearing, a review of written documentation in lieu of a hearing will occur. To be considered, written documentation must be submitted by the appellant within seven (7) calendar days of submitting the appeal. An appellant is allowed the

opportunity to review information upon which the action described in the notice of action was based.

7. If the appellant requested a hearing in the appeal letter, the appellant shall be given at least five (5) calendar days advance written notice by certified mail, return receipt requested, of the date, time, and place of hearing.
8. If the appellant requested a hearing in the appeal letter, the hearing will be conducted within fourteen (14) calendar days of the receipt of the appeal. However, the hearing will not be held before the appellant's written documentation is received where the appellant has requested to submit the written documentation. The appellant may retain legal counsel or may be represented by another person. If the appellant institution or sponsoring agency is a corporation, partnership or other legally created entity, then the sponsoring institution or agency must be represented by an attorney. Otherwise, the individual representing the agency will have limited participation in the hearing. If the appellant institution or sponsoring agency is a natural person (not a corporation, partnership or other artificial entity), he/she may retain an attorney, represent themselves or be represented by another person. Failure of the appellant's representative to appear at a scheduled hearing shall constitute the appellant's waiver of the right to a personal appearance before the review official, unless the review official agrees to reschedule the hearing. A representative of the State agency shall be allowed to attend the hearing to respond to the appellant's testimony and written information and to answer questions from the review official. The review officer shall be independent of the original decision-making process.
9. Within five (5) working days after receiving the written documentation, and where a hearing was not requested in the appeal letter, the administrative review official, based on a full review of the administrative record, will inform the appellant, by certified mail, return receipt requested, of the official's determination.
10. Within five (5) working days after the hearing has been held, when a hearing was requested in the appeal letter, the hearing official, based on a full review of the administrative record, will inform the appellant, by certified mail, return receipt requested, of the official's determination.
11. 7 CFR. § 225.13(11) requires the Program's administrative action to remain in effect during the appeal process.
12. Participating sponsors and sites may continue to operate during an appeal of a termination.
13. Reimbursement shall be paid for meals served during the appeal process if the administrative review determination overturns the Program's administrative action that was appealed.

14. If the sponsor or site has been terminated for the reason of imminent dangers to the health or welfare of children, the operation shall not be allowed to continue during the appeal process and this reason shall be specified in the notice of action.
15. The review official will make a determination based on information provided by the State agency and the appellant, and on Program regulations.
16. The determination made by the hearing official is the final administrative determination provided under 7 225.13(12), and will become the Final Order and set forth the time limits for seeking judicial review.

**CORRECTIVE ACTION PLAN
SUMMER FOOD SERVICE PROGRAM (SFSP)
TENNESSEE DEPARTMENT OF HUMAN SERVICES (TDHS)**

Instructions: Please print in ink or type the information to complete this document. Enter the date of birth for each Responsible Principal and/or Individual in Section B. Attach the additional documentation requested. Enter your Date of Birth on the first page; enter your name, title and date of signature on the last page. Sign your name in ink. **Please return ALL pages of the completed Corrective Action Plan form.**

Section A. Sponsor Information	
Name of Institution Giving Youth a Chance	SFSP Agreement No. 00-333
Mailing Address: 476 Lipford Street Memphis, Tennessee 38112	
Section B. Responsible Principal(s) and/or Individual(s)	
Name and Title: Rufus Vester, Board Chairman Rosman Randel, Executive Director	Date of Birth (s):
Section C. Dates of Issuance of Monitoring Report/Corrective Action Plan	
SD Report: September 20, 2018	Corrective Action Plan: September 20, 2018
Section D. Findings	
Findings:	
<ol style="list-style-type: none"> 1. The Sponsor reported the number of meals as served incorrectly 2. The Sponsor overstated the number of meals eligible for reimbursement 3. A meal count sheet indicated that an unapproved meal was claimed 4. The number of meals reported during a meal observation was incorrect 5. The Sponsor's meal count forms were altered or completed before the meal service 6. The number of meals reported exceeded the site's approved level of meal service 7. The Sponsor claimed meals which should have been disallowed according to the Sponsor monitoring review documentation 8. The Sponsor did not conduct pre-operational visits as required 9. The Sponsor did not conduct monitoring as required 10. The Sponsor provided documentation of incorrectly completed racial and ethnic data collection forms 11. The Sponsor did not appear to adjust the number of meals prepared according to participation 12. The number of days of operation was reported incorrectly at several sites 	

13. The Sponsor's IRS Form 990 was not filed timely
14. The Sponsors financial management system does not comply with their own accounting procedures and the Viability, Capability and Accountability Checklist
15. The Sponsor did not record credits in their financial management system
16. Timesheets not signed by the employee and/or supervisor
17. The Sponsor did not pay the correct labor cost
18. The Sponsor did not maintain documentation for one ACH transaction recorded in the general ledger
19. No controls to ensure disbursements are verified for mathematical accuracy

The following measures will be completed within **30 business days** of my institution's receipt of this corrective action plan:

Measure No. 1: The Sponsor reported the number of meals as served incorrectly

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 2: The Sponsor overstated the number of meals eligible for reimbursement

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 3: A meal count sheet indicated that an unapproved meal was claimed

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 4: The number of meals reported during a meal observation was incorrect

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 5: The Sponsor's meal count forms were altered or completed before the meal service

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 6: The number of meals reported exceeded the site's approved level of meal service

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 7: The Sponsor claimed meals which should have been disallowed according to the Sponsor monitoring review documentation

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 8: The Sponsor did not conduct pre-operational visits as required

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 9: The Sponsor did not conduct monitoring as required

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 10: The Sponsor provided documentation of incorrectly completed racial and ethnic data collection forms

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 11: The Sponsor did not appear to adjust the number of meals prepared according to participation

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 12: The number of days of operation was reported incorrectly at several sites

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 13: The Sponsor's IRS Form 990 was not filed timely

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 14: The Sponsors financial management system does not comply with their own accounting procedures and the Viability, Capability and Accountability Checklist

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 15: The Sponsor did not record credits in their financial management system

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 16: Timesheets not signed by the employee and/or supervisor

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 17: The Sponsor did not pay the correct labor cost

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 18: The Sponsor did not maintain documentation for one ACH transaction recorded in the general ledger

The finding will be fully and permanently corrected.
Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____ Position Title: _____

Name: _____ Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

Measure No. 19: No controls to ensure disbursements are verified for mathematical accuracy

The finding will be fully and permanently corrected.

Identify the name(s) and position title(s) of the employee(s) who will be responsible for ensuring that the finding is fully and permanently corrected:

Name: _____

Position Title: _____

Name: _____

Position Title: _____

Describe below the **step-by-step** procedures that will be implemented to correct the finding:

When will the procedures for addressing the finding be implemented? Provide a timeline below for implementing the procedures (i.e., will the procedures be done daily, weekly, monthly, or annually, and when will they begin?):

Where will the Corrective Action Plan documentation be retained? Please identify below:

How will new and current staff be informed of the new policies and procedures to address the finding (e.g., Handbook, training, etc.)? Please describe below:

I certify by my signature below that I am authorized by the institution to sign this document. As an authorized representative of the institution, I fully understand the corrective measures identified above and agree to fully implement these measures within the required time frame.

Printed Name of Authorized Sponsor Official

Position

Signature of Authorized Sponsor Official

Date

Signature of Authorized TDHS Official

Date

