



COMPTROLLER'S INVESTIGATIVE REPORT

Giving Youth a Chance

September 15, 2020

Justin P. Wilson
Comptroller of the Treasury



DIVISION OF INVESTIGATIONS



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

September 15, 2020

Commissioner Danielle Barnes
Department of Human Services
505 Deaderick Street
Nashville, TN 37243

Commissioner Barnes:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Giving Youth a Chance, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Lee, the State Attorney General, the District Attorney General of the 30th Judicial District, the United States Attorney's Office for the Western District of Tennessee, certain state legislators, and various other interested parties. A copy of the report is available for public inspection in our Office and may be viewed at <http://www.comptroller.tn.gov/ia/>.

Sincerely,

A handwritten signature in black ink that reads "Justin P. Wilson".

Justin P. Wilson
Comptroller of the Treasury

JPW/MLC

INVESTIGATIVE REPORT

Giving Youth a Chance

The Office of the Comptroller of the Treasury, in conjunction with the Memphis Police Department and Tennessee Department of Human Services, investigated allegations of malfeasance related to a Department of Human Services Summer Food Service Program grant awarded to Giving Youth a Chance (GYAC). The Comptroller's Office initiated the investigation after Comptroller auditors from the Division of State Audit reported questionable meal reporting practices related to the grant. The investigation was limited to selected records for the period June 1, 2018, through July 31, 2018. The results of the investigation were communicated with the Office of the District Attorney General of the 30th Judicial District, and the United States Attorney's Office for the Western District of Tennessee.

BACKGROUND

The Summer Food Service Program (SFSP) is funded by the U.S. Department of Agriculture and administered on the state level by the Tennessee Department of Human Services (DHS). The purpose of the SFSP is to provide free meals to children during summer months when meals are unavailable through school food programs. DHS contracts with sponsors (public and private non-profit organizations) who provide meals at approved feeding sites (playgrounds, camps, apartment complexes, etc.). Sponsors are responsible for the overall administration of the program, which includes ensuring the program at all levels (administration, meal preparation, meal service, etc.) complies with applicable federal and state guidelines. Using federal meal rates, DHS reimburses sponsors for the number of meals served to participating children. One of the SFSP requirements includes sponsor's onsite personnel taking an accurate count of meals served to children and documenting this number on the daily meal count forms. Sponsors then use these forms to calculate reimbursement requests to DHS.

In 2018, GYAC was a 501(c)(3) private non-profit SFSP sponsor located in Memphis, Tennessee. The sponsor was affiliated with a church whose personnel and facilities the sponsor utilized during the 2018 SFSP participation period (June – July 2018). Rosman Randle, GYAC Executive Director, provided administrative oversight and exercised management control over the SFSP operations, and he was responsible for the information GYAC submitted to DHS. During the 2018 SFSP, GYAC sponsored 46 feeding sites in the Memphis area and received \$317,840.71 in federal reimbursements. GYAC has been participating in SFSP since 2013.



RESULTS OF INVESTIGATION

- **GYAC WRONGFULLY OBTAINED AT LEAST \$17,601.72 IN FEDERAL FUNDS**

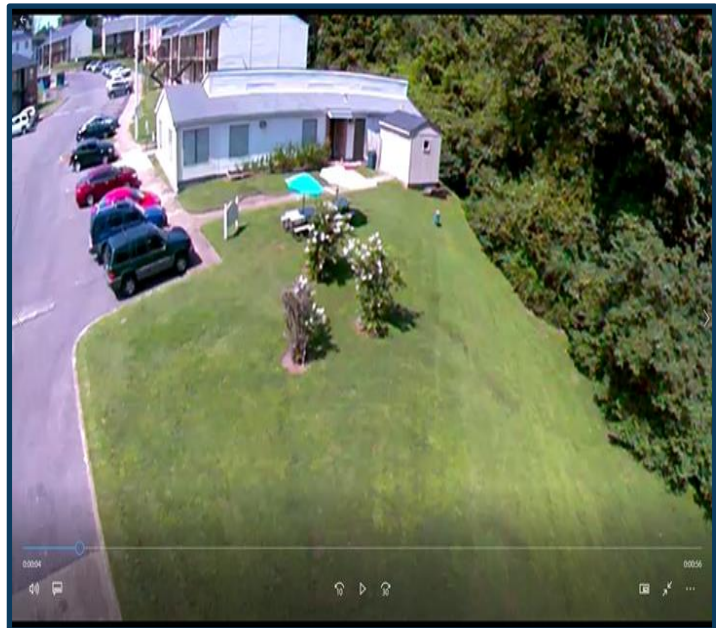
GYAC wrongfully obtained federal funds totaling at least \$17,601.72 by falsifying numbers on daily meal count forms used for reimbursement requests submitted to DHS. Due to questionable meal reporting practices noted during prior SFSP years and at the initiative of Comptroller auditors and investigators, the Memphis Police Department (MPD) placed motion activated surveillance cameras at four GYAC feeding sites that served meals during the 2018 summer food program. Video-surveillance allowed investigators to determine whether the reimbursement requests GYAC submitted to DHS were justified and reasonable. Investigators reviewed video-surveillance footage from July 2018 for the four sites listed below.

A. GYAC falsely claimed \$4,430.66 in federal reimbursements for 12 days of meal service at the Rolling Hills Apartments site

GYAC sponsored a SFSP site at the Rolling Hills Apartments located off Green Terrace Drive in Memphis. GYAC personnel claimed to have served 1,800 lunch meals and 1,689 snacks over a period of 19 days in July 2018 at this site. MPD set up a camera at this site [refer to **Exhibit 1**] which captured the area where meal services took place in July 2018, and investigators obtained video footage for 12 days. GYAC completed the daily meal count forms for each day they claimed to have served lunch meals and snacks

Exhibit 1

to support the reimbursement requests GYAC submitted to DHS. Investigators obtained the daily meal count forms and compared the numbers listed with the available video-surveillance footage obtained from MPD. Further, investigators obtained evidence showing that upon the conclusion of the meal services and after the GYAC site personnel submitted the meal count documentation to GYAC administrative personnel for processing [refer to **Exhibit 2**], GYAC subsequently falsified the meal count forms by claiming more meals than initially recorded by the site personnel [refer to **Exhibit 3**]. GYAC falsified at least 933 lunch meals and 829 snacks at this site during July 2018, representing \$4,430.66 in federal reimbursements.



The view of a surveillance camera at the Rolling Hills Apartments site. The site personnel served SFSP meals and snacks outside the leasing office.

Exhibit 2

Lunch Meal Service																																																																																																																																																																				
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Site personnel served 24 meals during the July 26 lunch meal service and documented this number on the daily meal count form. The site personnel then turned the form to GYAC administrative personnel for further processing.

Exhibit 3

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GYAC administrative personnel submitted the reimbursement request based on an inflated count of 95 lunch meals from the July 26 lunch meal service. GYAC overbilled DHS for 71 lunch meals during one meal service.

B. GYAC falsely claimed \$4,309.38 in federal reimbursements for 19 days of meal service at the Saints Court Apartments site

Exhibit 4

GYAC sponsored a SFSP site at the Saints Court Apartments located off North Watkins Street in Memphis. GYAC personnel claimed to have served 1,014 lunch meals and 1,014 snacks over a period of 19 days in July 2018 at this site. MPD set up a camera at this site [refer to **Exhibit 4**], and investigators obtained video footage for the 19 days of meal service in July 2018. GYAC completed the daily meal count forms for each day they claimed to have served lunch meals and snacks to support the reimbursement requests GYAC submitted to DHS. Investigators obtained the daily meal count forms and compared the numbers listed with the available video-surveillance footage obtained from MPD. Based upon this comparison, investigators determined that GYAC falsified 876 lunch meals and 939 snacks at this site, representing \$4,309.38 in federal reimbursements.



The view of a surveillance camera at the Saints Court Apartments site. The site personnel served SFSP meals and snacks at a picnic table under a tree.

C. GYAC falsely claimed \$6,788.61 in federal reimbursements for 19 days of meal service at the Hillview Village Apartments site

Exhibit 5

GYAC sponsored a SFSP site at the Hillview Village Apartments located off Alcy Road in Memphis. GYAC personnel claimed to have served 1,873 lunch meals and 1,826 snacks over a period of 19 days in July 2018 at this site. MPD set up a camera at this site [refer to **Exhibit 5**], and investigators obtained video footage for the 19 days of food service from July 2018. GYAC completed the daily meal count forms for each day they claimed to have served lunch meals and snacks to support the reimbursement requests GYAC submitted to DHS. Investigators obtained the daily meal count forms and compared the numbers listed with the available video-surveillance footage obtained from MPD. Based upon this comparison, investigators determined that GYAC falsified 1,408 lunch meals and 1,361 snacks at this site, representing \$6,788.61 in federal reimbursements.



The view of a surveillance camera at the Hillview Village Apartments site. The site personnel served SFSP meals and snacks from the back of the leasing office.

D. GYAC falsely claimed \$2,073.07 in federal reimbursements for 12 days of meal service at the Whitney Manor Apartments site

GYAC sponsored a SFSP site at the Whitney Manor Apartments located off Saint Charles Drive in Memphis. GYAC personnel claimed to have served 799 lunch meals and 819 snacks over a period of 19 days in July 2018 at this site. MPD set up a camera at this site [refer to **Exhibit 6**], and investigators obtained video-footage for 12 of the 19 days GYAC provided the meals and snacks. GYAC completed the daily meal count forms for each day they claimed to have served lunch meals and snacks to support the reimbursement requests GYAC submitted to DHS. Investigators obtained the daily meal count forms and compared the numbers listed with the available video-surveillance footage obtained from MPD. Based upon this comparison, investigators determined that GYAC falsified at least 423 lunch meals and 445 snacks at this site, representing \$2,073.07 in federal reimbursements.

Exhibit 6



The view of a surveillance camera at the Whitney Manor Apartments site. The site personnel served SFSP meals and snacks outside the community office.

The following table summarizes the falsely claimed federal reimbursements noted above.

	SFSP Site	Amount
A	Rolling Hills Apartments	\$ 4,430.66
B	Saints Court Apartments	4,309.38
C	Hillview Village Apartments	6,788.61
D	Whitney Manor Apartments	<u>2,073.07</u>
	Total	<u>\$17,601.72</u>

For more information related to the Department of Human Services' controls over Summer Food Service Program see Finding 2018-15, located at the following website:
<https://comptroller.tn.gov/content/dam/cot/sa/advanced-search/disclaimer/2019/2018SingleAudit.pdf>