



Justin P. Wilson, Comptroller

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Nashville Child Care Center Falsified Documents in Order to Receive Federal Money

An investigation by the Tennessee Comptroller's Office has uncovered significant problems related to the Academy for Kidz (AFK) child care center in Nashville, Tennessee. Comptroller investigators are questioning \$83,881 in federal reimbursements paid to the center for feeding children.

Academy for Kidz is a for-profit child care center that is licensed by the state to care for a total of 56 children. AFK feeds children their breakfast, lunch, and an afternoon snack. All of these children qualify for free meals. Meal reimbursement claims are filed each month with the Tennessee Department of Human Services (DHS) which administers the federal Child and Adult Care Food Program on behalf of Tennessee.

Comptroller investigators question the legitimacy of all \$83,881 paid to AKF from July 1, 2014 through September 30, 2015. Investigators found that meal reimbursement claims reflected an inaccurate amount of children served. The AFK owner would prepare meal count records indicating that all children enrolled were present each day for the month. For multiple months in a row, AFK claimed 100 percent attendance and meals served to all enrolled participants.



Additionally, daily sign-in/sign-out attendance records were not accurate and, in many instances, were falsified. In some cases these sheets were photocopied for the entire month. Other sheets were dated on Sundays when the day care was closed. Investigators also noted white-out was used on these records to conceal the actual child count.

Comptroller investigators also cited inadequate monitoring by the Tennessee Department of Human Services. DHS is responsible for monitoring and addressing the occurrence of fraud, waste and abuse within the Child and Adult Care Food Program. Several problems were not noticed by DHS during an on-site monitoring visit in January 2015.

“The Comptroller Office’s continues to find problems with the food programs administered by the Department of Human Services,” said Comptroller Justin P. Wilson. “Effective monitoring is essential to uncovering fraud within these programs. The monitoring in this situation did not detect obvious irregularities.”

The findings and recommendations in the investigative report have been reviewed with the district attorney general for the Twentieth Judicial District.

To view the investigation online, go to: <http://www.comptroller.tn.gov/ia/>

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