



HEAL THYSELF DELIVERANCE TEMPLE

Comptroller's Investigative Report
February 23, 2017

Justin P. Wilson, Comptroller





**STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY
DIVISION OF INVESTIGATIONS**

Justin P. Wilson
Comptroller of the Treasury

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February 23, 2017

Danielle W. Barnes, Commissioner
State of Tennessee
Department of Human Services
Citizens Plaza Building
400 Deaderick Street
Nashville, Tennessee 37243-1403

Dear Commissioner Barnes:

The Office of the Comptroller of the Treasury conducted an investigation of selected records of the Heal Thyself Deliverance Temple, Summer Food Service Program for Children, and the results are presented herein.

Copies of this report are being forwarded to Governor Bill Haslam, the State Attorney General, the District Attorney General, certain state legislators, and various other interested parties. A copy 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, appearing to read "Justin P. Wilson".

Comptroller of the Treasury

JPW/RAD

INVESTIGATIVE REPORT

Heal Thyself Deliverance Temple

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We performed an investigation of selected records of the Heal Thyself Deliverance Temple (HTDT), Summer Food Service Program for Children for the period June 1, 2015, through August 31, 2015; however, we expanded the scope of the investigation as necessary. Our investigation revealed the following deficiencies:

- HTDT administrative staff withdrew \$12,910 in cash from the official bank account without supporting documentation.
- HTDT claimed and received at least \$13,047.81 from the Tennessee Department of Human Services (DHS) in excess of meals served based on meal count sheets for the month of July 2015.
- Several HTDT employees identified meal count sheets submitted by HTDT to DHS as having been falsified.

Background

The United States Department of Agriculture Food and Nutrition Service operates the Summer Food Service Program for Children to ensure low-income children continue to receive nutritious meals when school is not in session.

On June 3, 2015, the State of Tennessee Department of Human Services notified Dr. Camilla Alfred, Executive Director of HTDT, that her application for participation in the 2015 Summer Food Service Program for Children was approved (application agreement number 30-211). HTDT was paid a total of \$85,782.12 for operating the 2015 summer food service program for the months June and July.

Findings and recommendations, as a result of our investigation, are presented below. These findings and recommendations have been reviewed with DHS management to provide an opportunity for their response. These findings and recommendations have not been reviewed with management of HTDT because the executive director of HTDT refused to speak with us. In addition, these findings and recommendations have been reviewed with the district attorney for the Thirtieth Judicial District.

INVESTIGATIVE FINDINGS AND RECOMMENDATIONS

FINDING 1 HTDT ADMINISTRATIVE STAFF WITHDREW \$12,910 IN CASH FROM THE OFFICIAL BANK ACCOUNT WITHOUT SUPPORTING DOCUMENTATION

During the period of our examination, HTDT administrative staff withdrew \$12,910 in cash from the official bank account. We were not provided with any documentation to support these cash disbursements; therefore, we could not determine whether the cash was used for the food service program. The executive director refused to speak with us regarding these transactions.

RECOMMENDATION

All disbursements from the official bank account should be supported by proper documentation as required in the grant agreement signed by the grantee.

FINDING 2 CLAIMS FOR REIMBURSEMENT WERE IN EXCESS OF ACTUAL MEALS SERVED BY AT LEAST \$13,047.81

Our examination revealed HTDT filed claims for reimbursement and DHS paid claims in excess of actual meal counts by at least \$13,047.81 in July 2015. Based on the irregularities we noted on the meal count sheets at HTDT, the excess amounts could be greater. We compared the number of meals claimed on the meal reimbursement claims as prepared and submitted by HTDT administrators, to meal count sheets prepared by HTDT site supervisors to support reimbursement claims to DHS. The examination revealed differences between the count sheets and the claims for the month of July 2015 as follows:

	Meals Claimed on the Meal Reimbursement Claim	Actual Meal Count Sheets	Excess Meal Claims Submitted to DHS	Per Meal Reimbursement Amount	Excess Reimbursement Received by HTDT
Breakfast	12,442	10,353	2,089	\$2.0775	\$ 4,339.90
Lunch	13,258	10,869	2,389	\$3.6450	8,707.91
				July 2015	<u>\$13,047.81</u>

RECOMMENDATION

HTDT site supervisors should take accurate counts of meals served and submit these counts to the administrative staff for proper filing for reimbursement with DHS. The administrative staff should not inflate the meal counts in order to receive excessive and improper reimbursement from DHS.

FINDING 3 SEVERAL HTDT EMPLOYEES IDENTIFIED MEAL COUNT SHEETS SUBMITTED BY HTDT TO DHS AS HAVING BEEN FALSIFIED

During our investigation of the HTDT, we interviewed several employees involved in the feeding program. We presented these employees with meal count sheets that had been obtained by DHS monitors as evidence to support meal reimbursement claims. We noted the following:

- A. Several site supervisors and other employees disclosed to investigators that numerous meal count sheets were not the original forms completed by them and given to the administrative staff to file for reimbursement with DHS. These employees noted that the meal counts noted on the forms were falsified by someone. Employees further stated that their signatures on some of the forms were not their actual signatures.
- B. One site supervisor advised investigators that all of the site supervisors attended a meeting with the administrative staff at HTDT's main office at the end of July 2015. During the meeting, the administrative staff advised all site supervisors that had low headcounts (on their meal count sheets for the month) to inflate their figures in order to file for a higher reimbursement from DHS. According to the site supervisors, they were instructed to change the meal count sheets to maintain their previously agreed upon salary.

RECOMMENDATION

Meal count documentation should disclose original accurate information on forms completed by employees.

MANAGEMENT'S RESPONSE – DEPARTMENT OF HUMAN SERVICES

The department's management referred HTDT to the Comptroller's Office in May 2016 after the department's management determined that there was compelling evidence for further investigation. During the Comptroller's Office investigation, the department made available all necessary documents and personnel to assist with the investigation.

The department issued a Serious Deficiency Report and demanded HTDT to remit a payment of \$69,691.70. Subsequently, the department, following state and federal rules and guidelines, terminated HTDT from food program sponsorship and is continuing efforts to recover funds.
