



John Kasich, Governor
John Born, Director
Karhlton F. Moore
Executive Director

- Administration
- Bureau of Motor Vehicles
- Emergency Management Agency
- Emergency Medical Services
- **Office of Criminal Justice Services**
- Ohio Homeland Security
- Ohio Investigative Unit
- Ohio State Highway Patrol



Office of Criminal Justice Services
1970 West Broad Street
P.O. Box 182632
Columbus, Ohio 43218-2632
(614) 466-7782
www.ocjs.ohio.gov

Sent Via Facsimile

May 12, 2016

Cassandra Diaz
Mental Health and Recovery Services of Seneca, Sandusky and Wyandot Counties
1200 North State Route 53
Tiffin, OH 44883

Subject: Onsite Monitoring Visit for
SC-2016-74-00-00-00424-03

Dear Project Director,

I would like to thank you for giving me the opportunity to meet with your grant program personnel and review your grant information. This letter is a summary of the onsite monitoring review for the above listed grant program, that was conducted on **May 5, 2016**. This visit is part of our compliance with OMB Chapter 2, CFR Part 200, Uniform Administrative Requirements for subrecipient monitoring.

Personnel met with:

- ◆ Mircea Handru, Fiscal
- ◆ Robin Reaves, Deputy Director

Items reviewed:

- ◆ Grant Binder (Budget Overview, Budget Worksheet, Claim Reimbursements and Expense Detail)
- ◆ Payroll Expenditure (Personnel Activity Report, Adjustment Letters, Detailed Earning Statements, Pay Period Reports, Expense Audit Trail Reports and Trail Reports)
- ◆ Receipts Documentation (Receipt by Receipt Line and Audit Trail by Account)
- ◆ Expenditures Documentation (Expense Reports, Expense Audit Trail Reports and Expense Summary)

Observations:

- ◆ The Grant Binder(s) was very well organized and the backup documentation for the Quarterly Subgrant Reports (QSR's) were available for review and were kept in an organized fashion. Supporting documentation was available for review and presented an accurate account of the items purchased with OCJS grant funds.

Mission Statement

"To reduce and prevent crime throughout the state and to save lives and reduce injuries on Ohio's roads."

- ◆ The OTSO grant activity could be verified in the financial accounting system maintained by the agency and county showing all related financial activity related to OTSO grant funds.
- ◆ Separate fund ledgers (Fund 8122) were well maintained showing the grant activity.
- ◆ Pay-ins agree to OTSO's disbursements. Pay-ins are reasonably dated in relation to OTSO's disbursement date. Receipt is posted to the correct fund and the revenue ledgers agree to the receipts.
- ◆ Personnel Activity Report, Adjustment Letters, Detailed Earning Statements, Pay Period Reports, Expense Audit Trail Reports and Trail Reports were made available for accurate payroll testing. The Detailed Earning Statements document the gross pay, deductions and pay period ending dates along with pay dates.
- ◆ Payroll expenses were reviewed on a test basis. Personnel Activity Sheets were reviewed on a test basis and match time reported to the grant. Employees' wages are paid out of grant fund accounts
- ◆ Expenses charged to the grant were verified in the general ledger. Consultant contracts, MOU and invoices were reviewed. Expenses submitted on claims for reimbursement could be verified in the Expense Audit Trail Reports.

Recommendations:

- ◆ Continue to use proper care when filing paperwork in the grant binder(s).
- ◆ Continue your excellent financial documentation, record retention, organization and fund accounting. Your records were found to be exceptional, well maintained, accurate and in excellent order.
- ◆ Continue to work with your grant coordinator, ensure that the most accurate and updated budget information is on file with OTSO.

Follow Up:

I appreciate the time that you took out of your schedule and also the assistance that was provided while I was there. I appreciated meeting with you and the time taken by you to provide all the necessary documentation in order to complete the onsite monitoring visit. If you have any questions or comments concerning this letter or the review, please contact me.

Sincerely,

*Philip Steffanni,
Compliance Monitor*

cc: Karlhton Moore, Executive Director, OCJS
Walter Brown, Director, Grants Monitoring and Fiscal Compliance, OCJS