



- Administration
- Bureau of Motor Vehicles
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- Ohio Homeland Security
- Ohio Investigative Unit
- Ohio State Highway Patrol



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

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Sent Via Email

April 19, 2018

Robin Reaves
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-2018-Mental Health and Recover-00044

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 **April 12, 2018**. 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/Executive Director
- ◆ Robin Reaves/Deputy Director

Items reviewed:

- ◆ Grant Files (Budget Overview, Budget Worksheet, Claim Reimbursements, Attachments, and Expense Detail)
- ◆ Payroll Expenditure (Fringe Benefit Policies, Detail Earning Statements, PARs, Spreadsheet Actual v. Claim, Expense Audit Trail Reports, and Timecard Proofs)
- ◆ Receipts Documentation (Audit Trail by Account Reports, Receipts, Pay-in Reports, Receipt by Receipt Line, and Revenue Audit Trail)
- ◆ Expenditures Documentation (Internal & External Mileage Expense Forms, Invoices, Expense Audit Trail Reports, and Standard Contract Templates)

Observations:

- ◆ The grant documents were very well organized and available for review.
- ◆ Financial documentation was provided which verified grant activity.
- ◆ Grant income is tracked in separate fund ledgers (Fund 8122).

Mission Statement

to save lives, reduce injuries and economic loss, to administer Ohio's motor vehicle laws and to preserve the safety and well being of all citizens with the most cost-effective and service-oriented methods available."

- ♦ The receipts agree to OTSO's disbursements. Receipts are reasonably dated in relation to OTSO's disbursement dates. Receipts are posted to the correct fund and the Audit Trail by Account Reports, Revenue Audit Trail Reports, and Receipt by Receipt Line Reports agree to the Receipts. There was a \$.04 variance between pay-in 22357, OTSO disbursement and revenue ledger. The ledger does not match the receipt or disbursement.
- ♦ Fringe Benefit Policies, Detail Earning Statements, PARs, Spreadsheet Actual v. Claim, Expense Audit Trail Reports, and Timecard Proofs were made available for accurate payroll testing. The Detail Earning Statements and Timecard Proofs document gross pay, pay rates, fund accounts, and pay period ending dates.
- ♦ Payroll expenses were reviewed on a test basis and actual pay rates are higher than rates submitted for reimbursement. Personnel Activity Sheets were reviewed on a test basis and match time reported to the grant. The county pays employees' wages from the general fund and then reconciles with grant fund accounts.
- ♦ Fringe benefits were verified via Benefits Policy Reports and Expense Audit Trail Reports. Fringe benefits match the approved budget.
- ♦ Expenses submitted for reimbursement verified via Internal & External Mileage Expense Forms, Invoices, Expense Audit Trail Reports, and Standard Contract Templates. A signed MOU is on file providing an outline of consultant services. Reimbursed expenses consists of mileage and consultant expenses. These expenses were reviewed on a test basis and match the approved budget.

Recommendations:

- ♦ 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 you're the OTSO office ensuring that the most accurate and updated budget information is on file.

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