



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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08-01

August 3, 2020

Mr. Brian Stanley, Executive Director  
Domestic Relations Office  
500 E. San Antonio, Suite LL-108  
El Paso, Texas 79901

Dear Mr. Stanley:

The County Auditor's Internal Audit division performed an audit of the Domestic Relations Office financial records to determine if internal controls are adequate to ensure proper preparation of the Domestic Relations Office (DRO) financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested four financial controls with a total of 79 samples. There was one finding noted as a result of the audit procedures. We wish to thank the management and staff of the Domestic Relations Office for their assistance and courtesies extended during this audit.

Because of certain statutory duties required of the County Auditor, this office is not independent in regard to your office, as defined by AICPA professional standards. However, our audit was performed with objectivity and due professional care.

Respectfully,

A handwritten signature in blue ink that reads "Edward A. Dion".

Edward A. Dion  
County Auditor

EAD:DC:ya

cc: Ms. Betsy Keller, Chief Administrator  
Ms. Connie Moreno, Operations Manager



**Domestic Relations Office Audit  
For the Period of March 2019 thru February 2020**

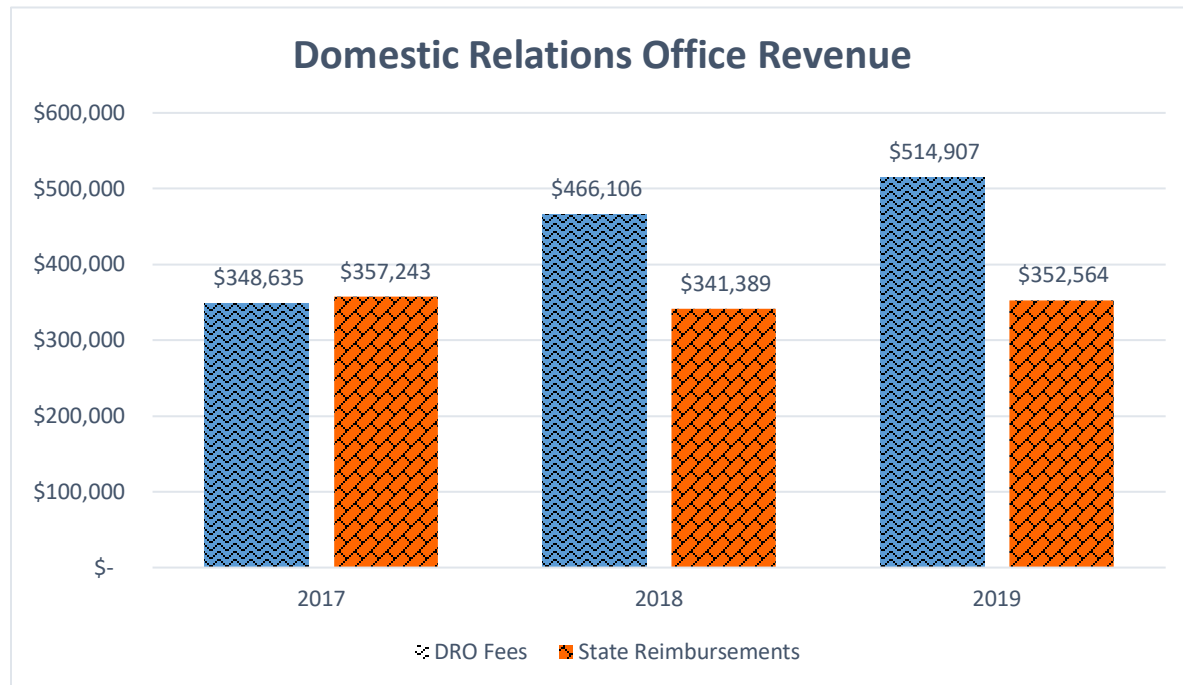


**EXECUTIVE SUMMARY**

**BACKGROUND**

The Domestic Relations Office (DRO) goal is to help families succeed after a divorce or separation and to establish cooperative parenting, enforce child support, medical support, insurance, out-of-pocket medical expenses and visitation. This office is composed of four main divisions: Child Support Enforcement, Community Supervision, Access and Possession, and Family Court Services. This audit was performed by Daisy Caballero, internal auditor certified. The most recent prior audit was issued February 2019.

Financial reports are generated from the Odyssey Court and Justice System (Odyssey) showing all transactions occurring each month. Revenue is generated by case fees and the receipt of State reimbursements. The following chart is a comparison of revenue collected by the DRO for the past three fiscal years. The increase in DRO fees revenue is attributable to the software conversion from the Judicial Information Management System (JIMS) to Odyssey. The DRO went live on Odyssey in July 2017. DRO staff has been actively researching, updating, and making collection attempts on about 12,000 additional deactivated cases in JIMS since January 2018. All information had to be entered manually and the billings were sent out as the case information was manually entered in Odyssey.



**SCOPE**

The scope of the audit includes financial records from March 2019 through February 2020. The scope of this audit was limited as it did not include review of manual receipts or a surprise cash count due to office closures related to COVID-19.



**Domestic Relations Office Audit  
For the Period of March 2019 thru February 2020**



**EXECUTIVE SUMMARY**

**OBJECTIVES**

The audit evaluated the adequacy of controls and processes to achieve key business objectives related to DRO financial reports. Following are the business objectives and related control assessment.

<b>Business Objective</b>	<b>Control Assessment</b>
1. Bank deposits in accordance with <i>Local Government Code (LGC) §113.022</i>	<b>Satisfactory</b>
2. Adequate voided transaction controls	<b>Satisfactory</b>
3. Office of the Attorney General (OAG) payments are received timely	<b>Needs Improvement</b>
4. Completeness of the mail payment log and timely posting to Odyssey	<b>Satisfactory</b>

**METHODOLOGY**

To achieve the audit objectives we:

- Reviewed a sample of daily deposit reports and compared them to daily deposit slips and bank statements for completeness, accuracy, and compliance with *LGC §113.022*
- Reviewed a sample of voided transactions for proper justification and management approval
- Reviewed the OAG billings to confirm billing amounts were received and timely deposited
- Reviewed a sample of mail payment log entries for segregation of duties, completeness, and timely posting to Odyssey
- Previous audit action plans were reviewed for status of implementation

**RESULTS**

Listed below are controls and findings summaries, with findings listed from highest to lowest risk. Please see the *Findings and Action Plans* section of this report for details and management action plans.

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Timely deposit policy (Obj. 1)</li> <li>• Voided transaction controls (Obj. 2)</li> <li>• Mail payment controls (Obj. 4)</li> </ul>	<ul style="list-style-type: none"> <li>• OAG payment controls (Obj. 3)</li> </ul>
<b>Findings Summary</b>	
1. Two (29%) OAG payments sampled were not deposited timely.	

**INHERENT LIMITATIONS**

This financial review was designed to provide reasonable assurance that the internal control structure is adequate to safeguard the County's assets from loss, theft, or misuse. The County's internal control structure is designed to provide reasonable, but not absolute assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of implementing the controls should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires the use of estimates and judgment by management. Because of the inherent limitations in any system of internal controls, errors or irregularities may occur and not be detected.

**CONCLUSION**

The DRO has implemented some improvements in their operations per prior recommendations. However, the department only met three of the current four objectives. Implementation of the recommendations



**Domestic Relations Office Audit  
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**FINDINGS AND ACTION PLANS**

provided in this report should assist DRO in producing complete and accurate financial reports by strengthening their internal control structure.

**Prior Audit Findings Summarized with Current Status**

**Status**

**H** Closed

1. **Finding:** There are no voided transaction controls.  
**Recommendation:** Management should review and implement voided transactions policies and procedures.  
**Action Plan:** The new voided transactions procedure has been documented in the policies and procedures manual. *Resolved*

**L** Closed

2. **Finding:** Documented policies and procedures need to be updated.  
**Recommendation:** The written policies and procedures should be updated to reflect current procedures and policies in use.  
**Action Plan:** Management concurs with the recommendation. *Resolved*

**Current Audit Findings**

Finding #1	Risk Level <b>M</b>				
<p><b>OAG Payments</b>– Of the seven OAG payments tested, two (29%) were not deposited in accordance with <i>Local Government Code (LGC) §113.022</i>. The timely deposit law requires collections to be deposited on the following day, or if that is not possible, by the fifth business day from when the money was received. Both payments were deposited six business days after receipt. Weak cash handling controls could result in misappropriation of County funds.</p>					
<p><b>Recommendation</b></p> <p>Make deposits in accordance with <i>(LGC) §113.022</i>.</p>					
<p><b>Action Plan</b></p> <table border="1"> <tr> <td><b>Person Responsible</b></td> <td>Operations Manager</td> <td><b>Estimated Completion Date</b></td> <td>07/28/2020</td> </tr> </table>		<b>Person Responsible</b>	Operations Manager	<b>Estimated Completion Date</b>	07/28/2020
<b>Person Responsible</b>	Operations Manager	<b>Estimated Completion Date</b>	07/28/2020		
<p>Management concurs with the recommendation.</p>					