



COUNTY OF EL PASO  
OFFICE OF THE COUNTY AUDITOR

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04-11

April 11, 2022

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 (DRO) financial records to determine if internal controls are adequate to ensure proper preparation of the Domestic Relations Office financial reports. Policies, procedures, and regulations were also reviewed to ensure processes are documented, operating and efficient.

The audit report is attached. We tested six financial controls and two operating controls with a total of 80 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

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



**Domestic Relations Office Audit  
For the Period of May 2021 thru April 2022**

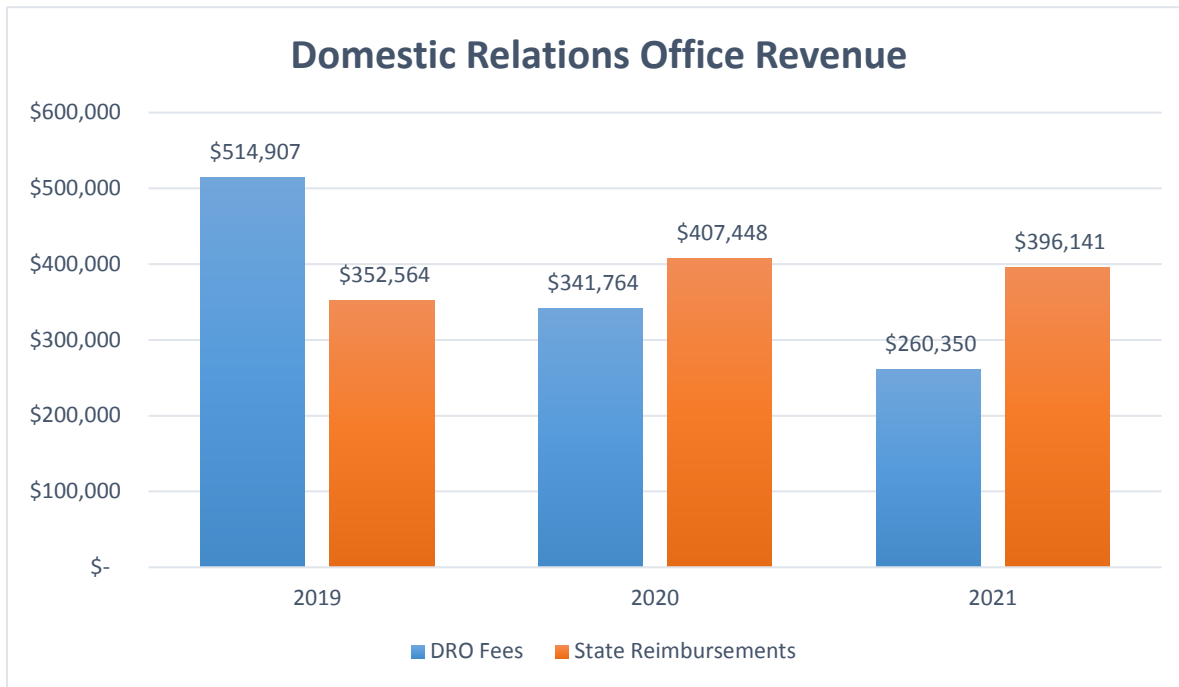


**EXECUTIVE SUMMARY**

**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 in August 2020.

Financial reports are generated from the Enterprise Justice System (formerly Odyssey) showing all transactions occurring each month. Revenue is generated by case fees and the receipt of State reimbursements for child support, community supervision, and customer service activities. The following chart is a comparison of revenue collected by the DRO for the past three fiscal years. The 49% drop in DRO fees revenue from FY 2019 to FY 2021 is attributable to the COVID-19 pandemic. There was a decline in new family court filings and court orders. State reimbursements increased 16% from FY 2019 to FY 2020 due to higher integrated child support system cases, reimbursement percent, and incentive payment.



Source: Funds and Fees of Office Reports

**SCOPE**

The scope of the audit includes financial records from May 2021 through April 2022.



**Domestic Relations Office Audit  
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**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. Functioning appropriate cash controls	<b>Satisfactory</b>
2. Voids are properly justified, approved, and documented	<b>Needs Improvement</b>
3. Compliance with timely deposit law <i>Local Government Code (LGC) §113.022</i> and complete deposit documentation	<b>Satisfactory</b>
4. Office of the Attorney General (OAG) payments are received timely	<b>Satisfactory</b>
5. Manual receipts are well documented and entered in the Enterprise Justice System timely	<b>Satisfactory</b>
6. Completeness of the mail payment log and timely posting to the Enterprise Justice system	<b>Needs Improvement</b>
7. Adequate safe access controls	<b>Satisfactory</b>
8. Documentation of updated policies and procedures	<b>Satisfactory</b>

**METHODOLOGY**

To achieve the audit objectives, we:

- Performed a surprise cash count in accordance with *LGC §115.0035*
- Tested a sample of void transactions for justification, management approval, and proper documentation
- Tested a sample of daily collections and Miracle Delivery receipt logs for complete documentation, accuracy, and compliance with *LGC §113.022*
- Tested the OAG billings to confirm billing amounts were received timely
- Inquired about manual receipts issued during the audit period and verified none were issued by reviewing the manual receipt books
- Tested a sample of mailed payment log entries for segregation of duties, completeness, and timely posting to the Enterprise Justice System
- Inquired about safe access controls
- Reviewed policies and procedures for completeness and updates
- 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.



**Domestic Relations Office Audit  
For the Period of May 2021 thru April 2022**



**EXECUTIVE SUMMARY**

<b>Control Summary</b>	
<b>Good Controls</b>	<b>Weak Controls</b>
<ul style="list-style-type: none"> <li>• Cash handling controls (Obj. 1)</li> <li>• Timely deposits and proper documentation (Obj. 3)</li> <li>• OAG payment controls (Obj. 4)</li> <li>• Manual receipt controls (Obj. 5)</li> <li>• Mailed payment controls (Obj. 6)</li> <li>• Safe access controls (Obj. 7)</li> <li>• Documentation of policies and procedures (Obj. 8)</li> </ul>	<ul style="list-style-type: none"> <li>• Void transaction controls (Obj. 2)</li> </ul>
<b>Findings Summary</b>	
<p>1. Five (71%) voided transactions did not have documented management approval, two of those (29% of total voids) were not documented in the voids log.</p>	

**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 met seven of the current eight objectives of this audit. They did implement improvements in their operations per prior recommendations. Implementation of the recommendations provided in this report should assist DRO in continuing to produce complete and accurate financial reports by strengthening their internal control structure.



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

**Prior Audit Findings Summarized with Current Status**

**Status**

**H Closed**

- Finding:** Two (29%) OAG payments sampled were not deposited timely.  
**Recommendation:** Make deposits in accordance with (LGC) §113.022.  
**Action Plan:** Management concurs with the recommendation. *Resolved*

**Current Audit Findings**

Finding #1		Risk Level <span style="background-color: yellow; border: 1px solid black; border-radius: 50%; padding: 2px;">M</span>
<p><u>Voids</u> – There was a total of seven voided transactions during the audit scope. Seven (100%) were tested and the following was noted:</p> <ul style="list-style-type: none"> <li>• Five (71%) did not have documented management approval</li> <li>• Two of those five (29% of total voids) were not documented in the voids log</li> </ul> <p>All voided transactions should be reviewed by management monthly as per the DRO policies and procedures manual. Lack of management review and proper documentation could result in misappropriation of County funds.</p>		
<b>Recommendation</b>		
All voids should be documented in the voids log and have documented management approval.		
<b>Action Plan</b>		
<b>Person Responsible</b>	Operations Manager	<b>Estimated Completion Date</b> 12/31/2022
Management concurs with the recommendation. This was corrected during audit fieldwork when it was brought to management's attention by the auditor. The action plan has been implemented.		